



BOARD MEMBER HANDBOOK



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I. Introduction



KENTUCKY
SCIENCE CENTER



Greetings!

Welcome to our new Board Members to the Kentucky Science Center (KSC) team and thank you to our continuing Board Members for your unceasing service. I'm energized by the opportunity to work with such an enthusiastic, diverse and dedicated group of leaders who reflect our connection throughout Kentucky.

Our mission at Kentucky Science Center is to "encourage people of all ages to 'Do Science' in engaging, educational and entertaining ways to inspire life-long learning." As Board Members you are a Science Ambassador and will be instrumental in helping us achieve and propel our mission.



Several ways to actively advocate for KSC include:

- Familiarizing yourself with current programs, projects, and partnerships.
- Think creatively how you can apply your skills, passions, and assets to help achieve KSC's mission.
- Provide financial support through personal giving, your company, and your personal connections.
- Purchase a membership or KSC branded items as gifts.
- Inquire about areas of need within the Science Center.

This handbook will serve as a guiding resource for the organizations historical background, programs, strategic plan, Board responsibilities and expectations, governance policies, relationship with Louisville Metro Government, KSC financials, and more. It is a living document and will be updated throughout the year. If you find that not all your questions can be answered by the handbook, always feel free to ask.

Thank you for your support,

Mike Norman
Chief Executive Officer
michael.norman@kysciencecenter.org
502-560-7174 – direct

Julia Kimbro
Executive Assistant to the CEO
julia.kimbrow@kysciencecenter.org
502-561-6563

II. Kentucky Science Center Overview



KENTUCKY
SCIENCE CENTER



Mission

Kentucky Science Center encourages people of all ages to 'Do Science' in engaging, educational, and entertaining ways to inspire a lifetime of learning.

Vision

Science. Centered. is Kentucky Science Center's three-year plan to use science, technology, engineering, art and math as the platform for translating curiosity, connectivity, humanity and design thinking into a healthier, more inclusive, creative and workforce-ready region.

Values

Be passionate

Are you personally excited and connected with our mission?
Are you positive in your approach to work and show support for the direction of the organization?
Have you invested yourself fully, with an open mind and visible enthusiasm?

Walk in the visitor's shoes

Do you see our operation and experiences through the visitor's eyes?
Do you take ownership to improve visitor experience every way you can?
Can you connect others to the vast array of things that are happening?

Work as as team

Are you collaborative in your work and do you respect differences in opinion, style, or approach?
Do you regularly engage peers, your supervisor and others to innovate and to problem solve?
Have you actively convened teams or broken down silos for the greater good?

Get Fiscal

Do you understand the financial implications of your actions and decisions?
Have you implemented or suggested better or more efficient ways to get things done?
Do you watch for and act on opportunities to engage partners and stakeholders in our work?

Think creatively

Does your work environment and process include time to dream and innovate?
Do you have fun on the job? Work hard, play hard?
Is a "Do Science" attitude reflected in your approach to work, and does it lead to surprising outcomes?

Act boldly

Do you challenge the status quo? Do you strive for excellence?
Do you respectfully put alternate points of view or opinions on the table to improve outcomes?
Do you, at least occasionally, push yourself to try new ways of doing things and grow professionally?

Service Philosophy

Be great

Begin • Educate • Glow • Research • Empathize • Add • Thank



SCIENCE MATTERS

SOCIETY:

Science literacy empowers individuals and communities to ask questions, think creatively, solve problems, and work toward a better quality of life for all.



WORKFORCE:

Mastery of STEAM subjects and skills primes the workforce pipeline, providing next-generation businesses with workers prepared to seize the opportunities and face the challenges of the 21st century.



FAMILIES AND INDIVIDUALS:

Inspiring curiosity helps early learners appreciate the wonder around them, while nurturing lifelong learning gives teens and adults the intellectual tools to understand and impact their world.



SCIENCE. CENTERED.

STRATEGIC PLAN
JULY 2022 - JUNE 2025



CORE

STRATEGIC GOAL

Kentucky Science Center recognizes that our Team Members form the core on which our mission rests. We are committed to tangible investments in benefits, amenities, compensation, and professional development that will value Team Member excellence, reward loyalty, and boost business growth. Recognizing that a diverse workforce is a vibrant workforce, we will embrace an Anti-Racist business culture that offers everyone a seat at the table.

- Nurture and support the spirit of creativity, innovation, agility, and risk taking in business practices
- Implement robust growth, professional development, and succession plans that provide clear paths for Team Members to achieve their professional goals
- Use an Anti-Racist lens throughout the recruitment, hiring, and retention process in a way that addresses systemic inequities and ensures our Team Members represent the vibrance of our community

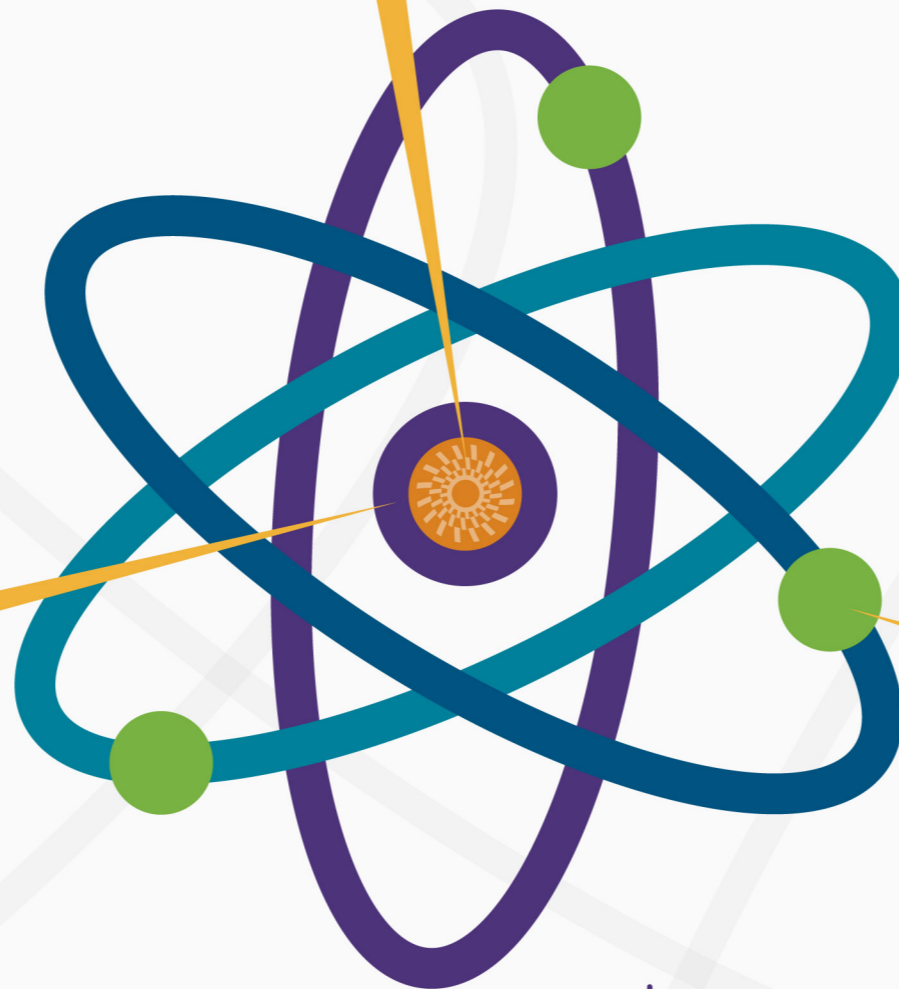


REACH

STRATEGIC GOAL

As the State Science Center of Kentucky, our reach extends throughout the Commonwealth and beyond. We are committed to serving the region by engaging and exciting audiences wherever they may live. Through a combination of intentional relationship building, thoughtfully targeted programming, sustained commitment to underserved communities, and innovative collaboration, we will advance our status as a world class science center and resource for lifelong learning while also building public trust.

- Grow our reach by identifying opportunities for long-term satellite locations and expanding the use of STEAM carts in schools, hospitals, and other community locations
- Expand Science Travels to You offerings to provide more options to a wider variety of audiences
- Build on the success of Pulse of Surgery by bringing on additional partners and featuring additional medical procedures



HUB

STRATEGIC GOAL

Recognizing that our flagship location is the hub from which all our other efforts radiate, we are committed to continuous and sustained innovations to the flagship infrastructure, exhibits, and amenities. Through the development of innovative on-site experiences, we will continue to advance our status as a world class science center, a trusted regional thought leader, and a local hub for lifelong learning.

- Open the new Uniquely Human experience, including physical components and community programming
- Develop new experiences focused on timely, relevant content such as aerospace, agritech, and climate change
- Expand programming for adult audiences to nurture lifelong learning



Kentucky and Indiana Counties Served

FY2023

Impact Type



Multiple

Any combination of 2 or more



Member

Member resides in the County



Onsite

Public visitor (non-member)
to flagship facility

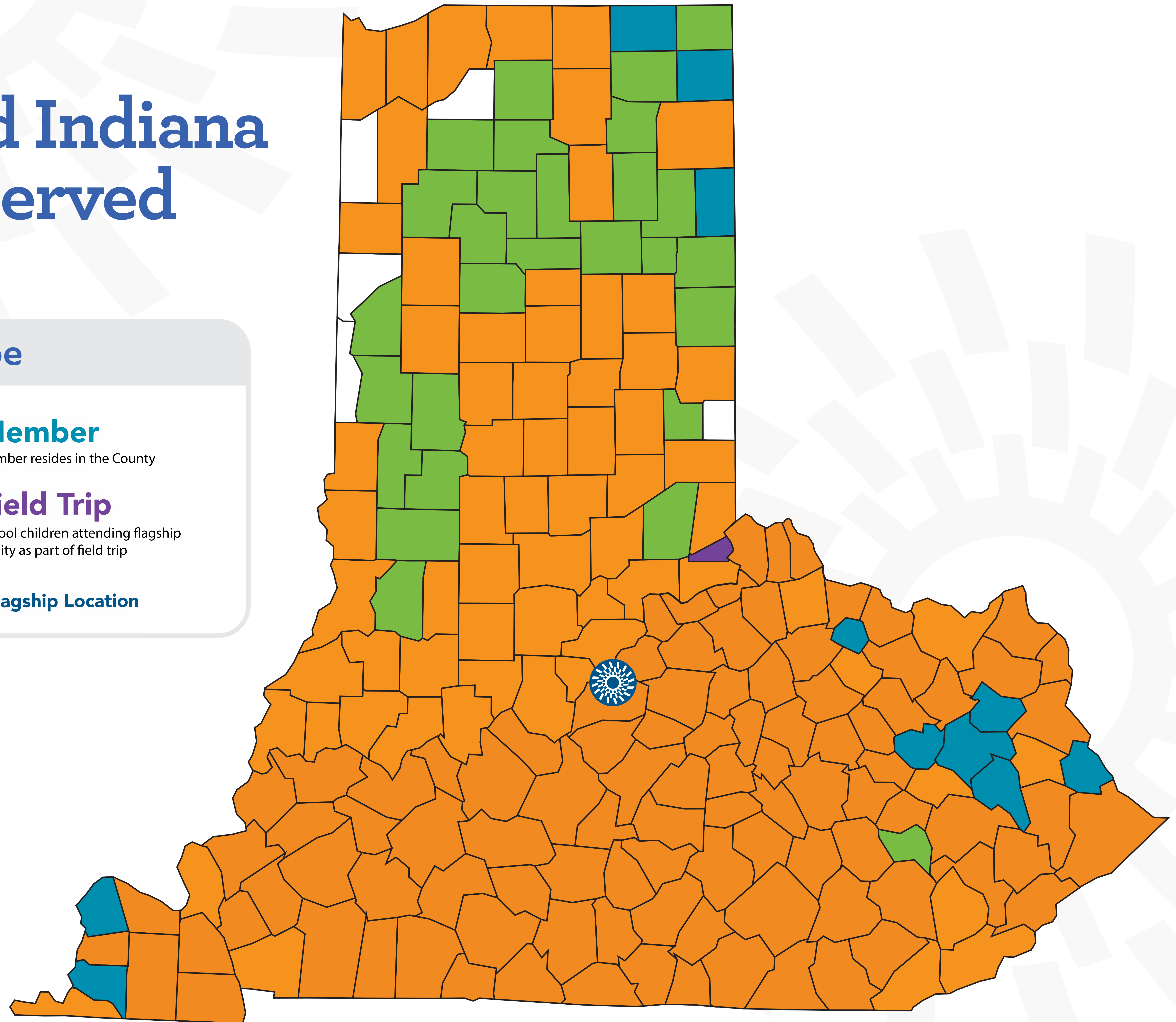


Field Trip

School children attending flagship
facility as part of field trip



Kentucky Science Center Flagship Location



Do Science



**KENTUCKY
SCIENCE CENTER**

FISCAL YEAR 2023

Service Data

FOR LOUISVILLE METRO GOVERNMENT



Service Data for Louisville Metro Government

Abstract

Summary of Fiscal Year 2023 service data
for each of Louisville Metro's 26 Districts

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Data by
District **4-29**

Metro Council
Districts:
Number served by District **30**

Louisville Metro
Zip Codes:
Number served by ZIP **31**

August 2, 2023

Metro Council President Markus Winkler
Budget Committee Chair Rick Blackwell
District 4 Council Member Jecorey Arthur
601 W. Jefferson Street
Louisville, KY 40202

I am enthusiastic to provide you with Kentucky Science Center's service data for Fiscal Year 2023 (July 2022-June 2023). As you already know, Kentucky Science Center's impact is felt throughout Louisville Metro. In FY 2023, we provided lifelong learning opportunities to residents of all 26 Metro Council districts, including 112,000 Jefferson Countians and 161 educational institutions.

We're able to accomplish this dynamic and meaningful work while also providing real value to the city. As a component unit of Louisville Metro Government, Kentucky Science Center has operated for more than a decade without an increase in our annual operating appropriation. Over the past ten years, our operating budget has grown 61% to \$6.7 million annually, while the Metro appropriation amount of the operating budget decreased from 18% to 11%. We are pleased of this growth and the ability to provide a sound return for Metro's annual investment.

Beginning in December 2020, Kentucky Science Center took our commitment to local families a step further, offering a new membership level that provides a free membership to families eligible for SNAP and WIC. From July 2022 to the end of June 2023, the Community Access Program has provided memberships valued at \$745,000 free of charge, enabling families throughout Louisville Metro and beyond to experience high-quality, hands-on science experiences that foster life-long learning and extend educational opportunities beyond the classroom. Of that total, 2159 memberships valued at \$278,500 went to Jefferson County families across all 26 Metro Council districts.

The enclosed service data presents our activity for Fiscal Year 2023. Some relevant points:

- Data is presented by Metro Council District
- District boundaries were identified using LOJIC maps
- Some overlap may occur as our service data uses zip codes only
- Summary tables are presented at the end

We are well-positioned strategically to maintain our presence as a preeminent educational asset for the community. I look forward to continued discussions on the value proposition we bring to Louisville Metro Government's investment.

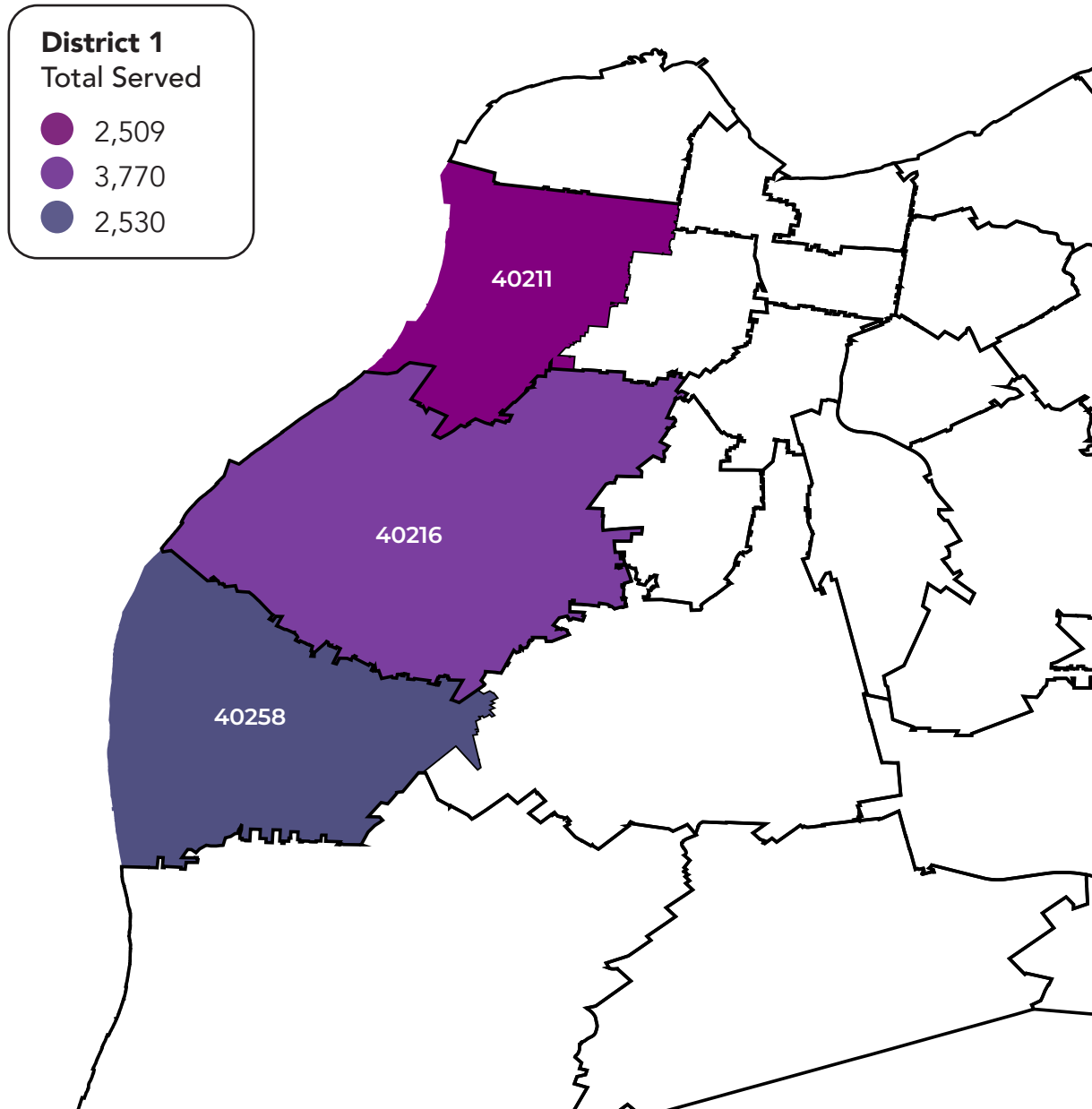
Science for All!



Mike Norman
Chief Executive Officer

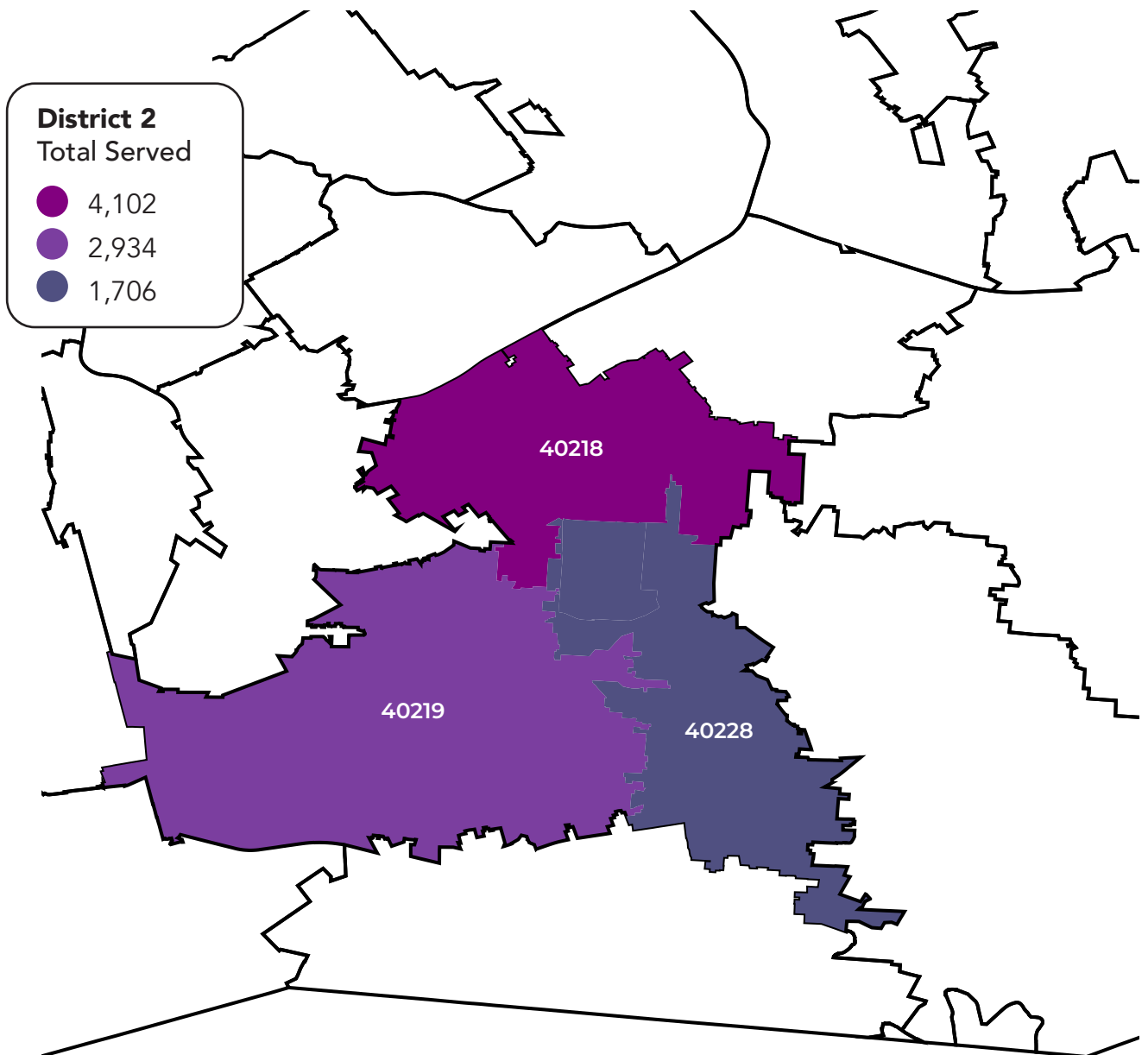
District 1

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40211	1,251	10	574	672	2,509	223	127	79	9
40216	2,242	118	750	650	3,770	406	185	125	8
40258	2,221	135	174	0	2,530	254	122	72	3
Total	5,714	263	1,508	1,324	8,809	883	434	276	20



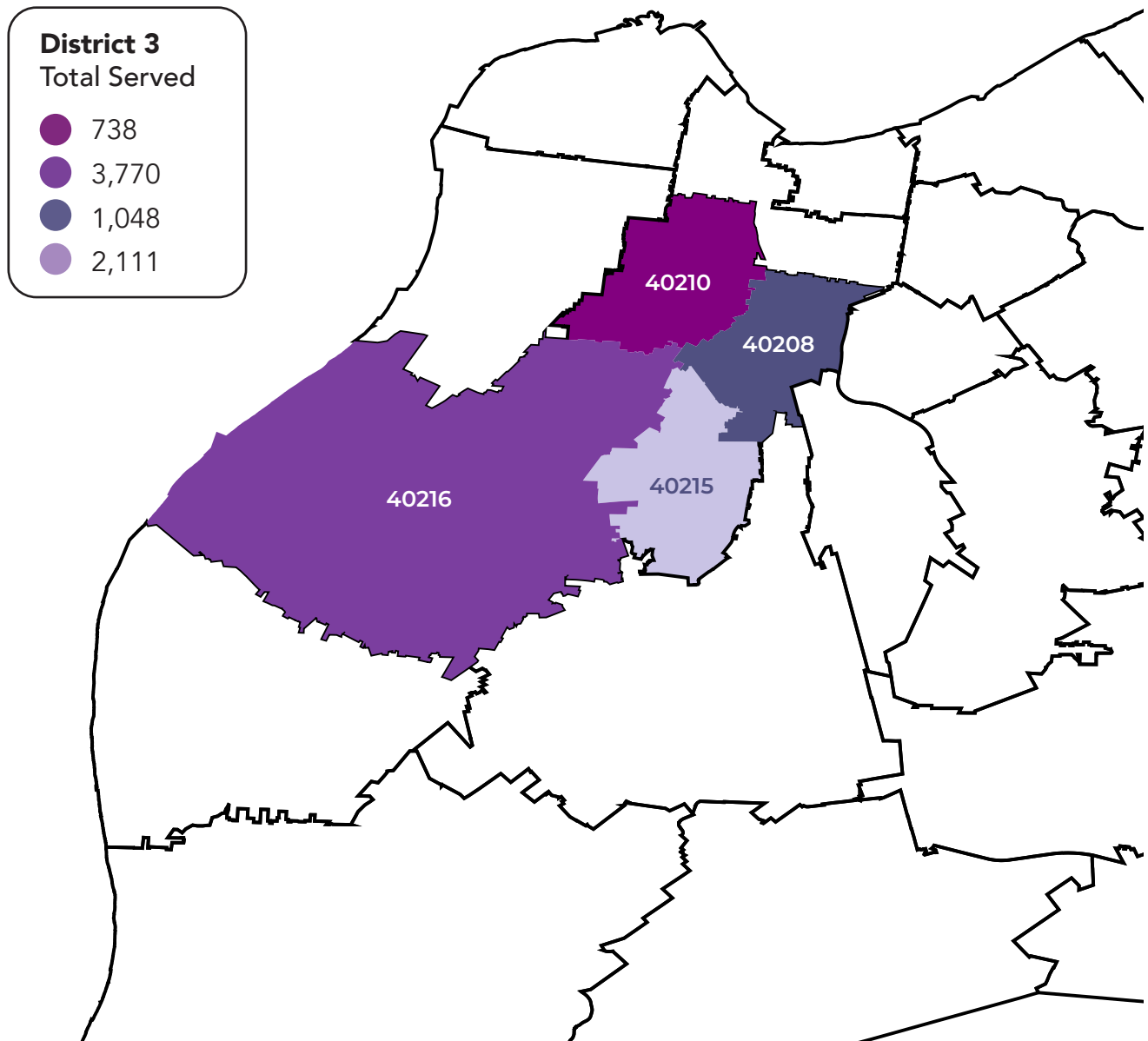
District 2

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40218	1,977	348	1,015	762	4,102	231	74	123	11
40219	1,839	387	209	499	2,934	295	113	99	4
40225	33	0	0	0	33	1	0	2	0
40228	1,405	68	233	0	1,706	141	35	62	2
Total	5,254	803	1,457	1,261	8,775	668	222	286	17



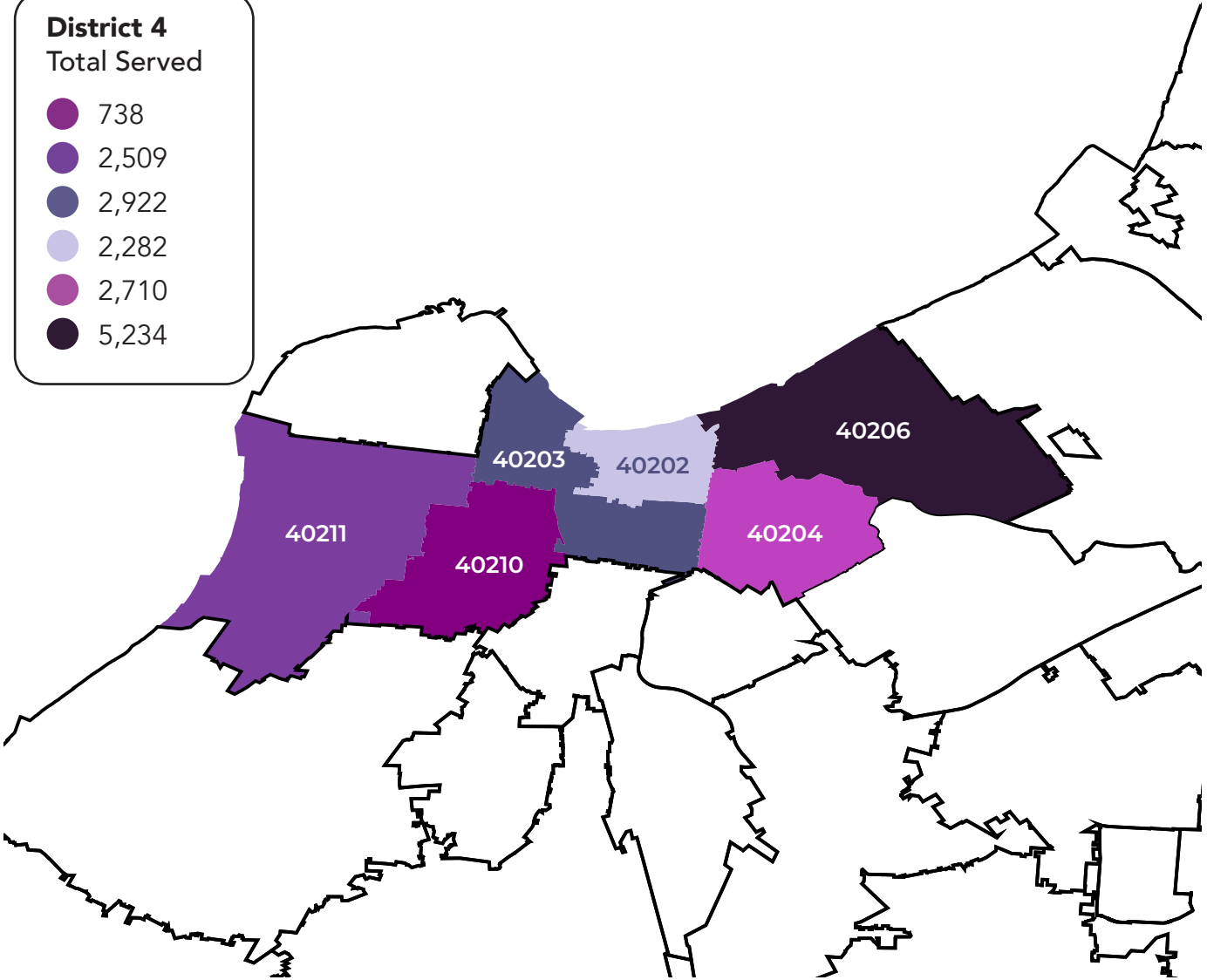
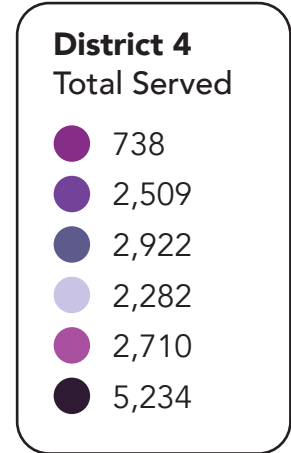
District 3

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40208	880	111	57	0	1,048	149	56	35	1
40210	665	29	44	0	738	152	83	20	1
40215	1,430	21	199	461	2,111	229	118	78	5
40216	2,242	118	760	650	3,770	406	185	125	8
Total	5,217	279	1,060	1,111	7,667	936	442	258	15



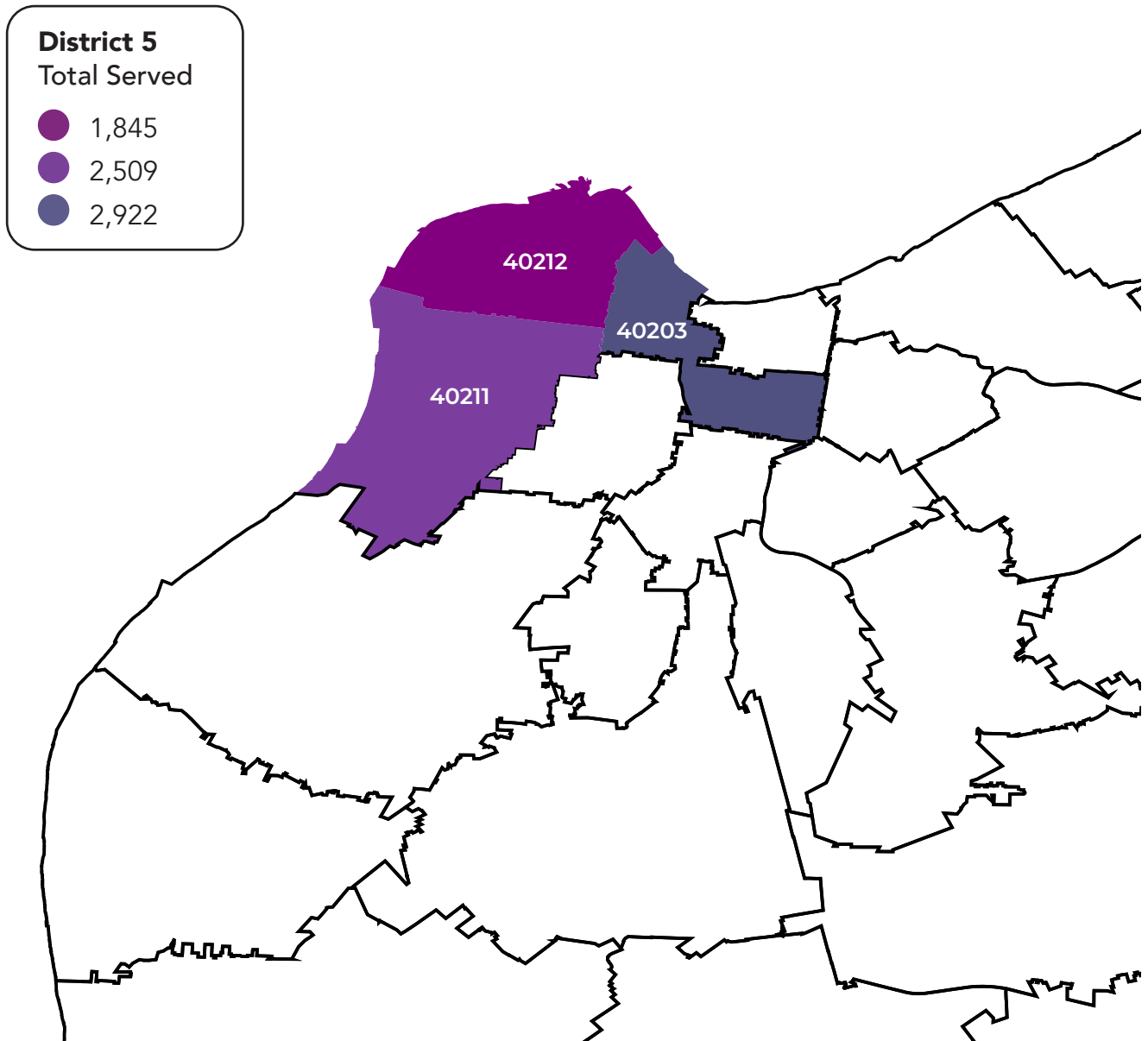
District 4

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40202	1,341	739	136	66	2,282	61	22	23	3
40203	1,507	173	679	563	2,922	244	121	67	10
40204	2,121	379	210	0	2,710	219	18	55	4
40206	3,541	771	672	250	5,234	350	44	72	8
40210	665	29	44	0	738	152	83	20	1
40211	1,251	10	574	674	2,509	223	127	79	9
Total	10,426	2,101	2,315	1,553	16,395	1,249	415	316	35



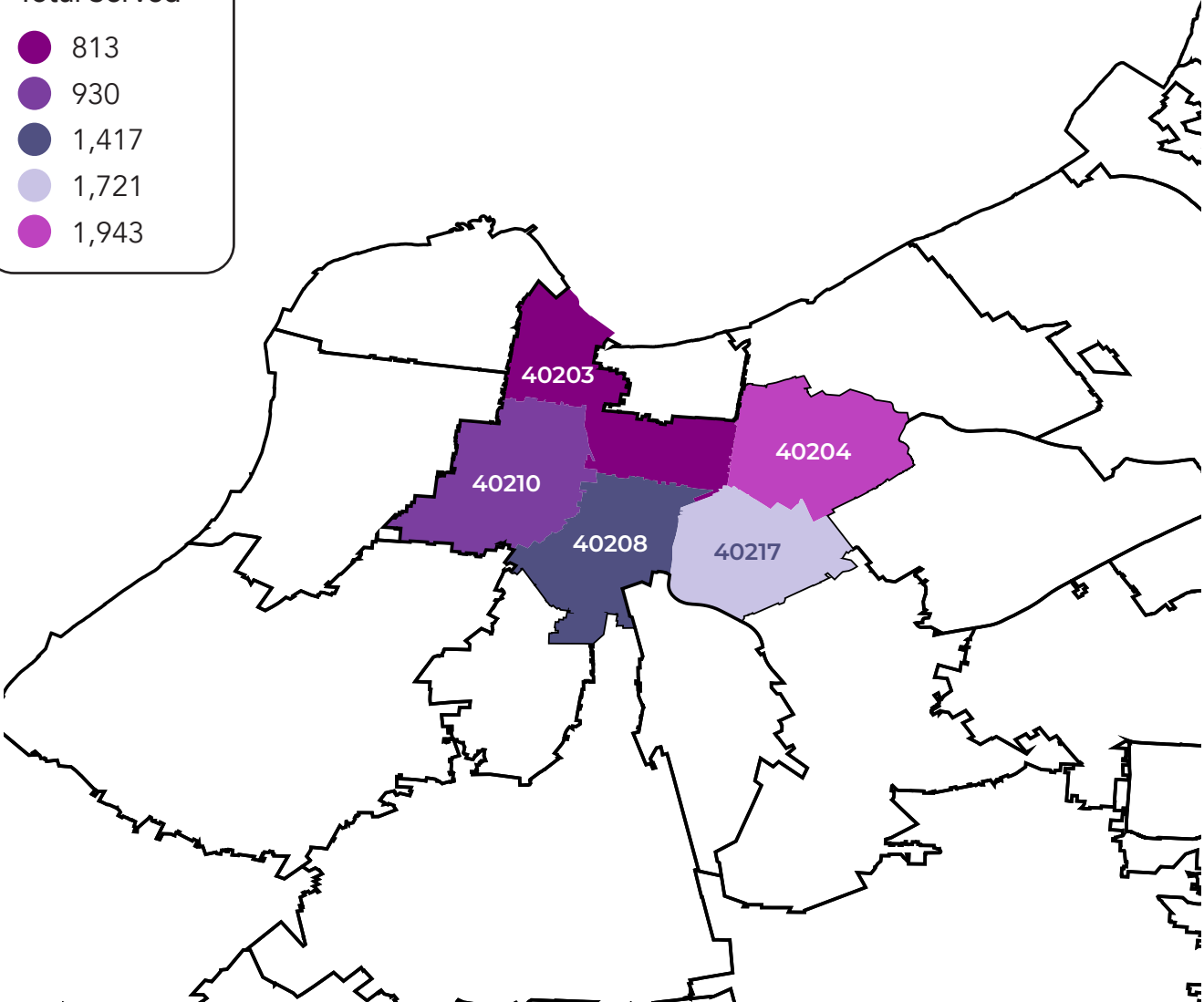
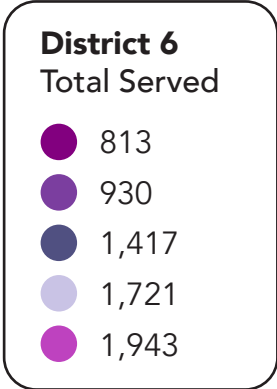
District 5

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40203	1,507	173	679	563	2,922	244	121	67	10
40211	1,251	10	574	674	2,509	223	127	79	9
40212	1,559	93	193	0	1,845	241	126	50	5
Total	4,317	276	1,446	1,237	7,276	708	374	196	24



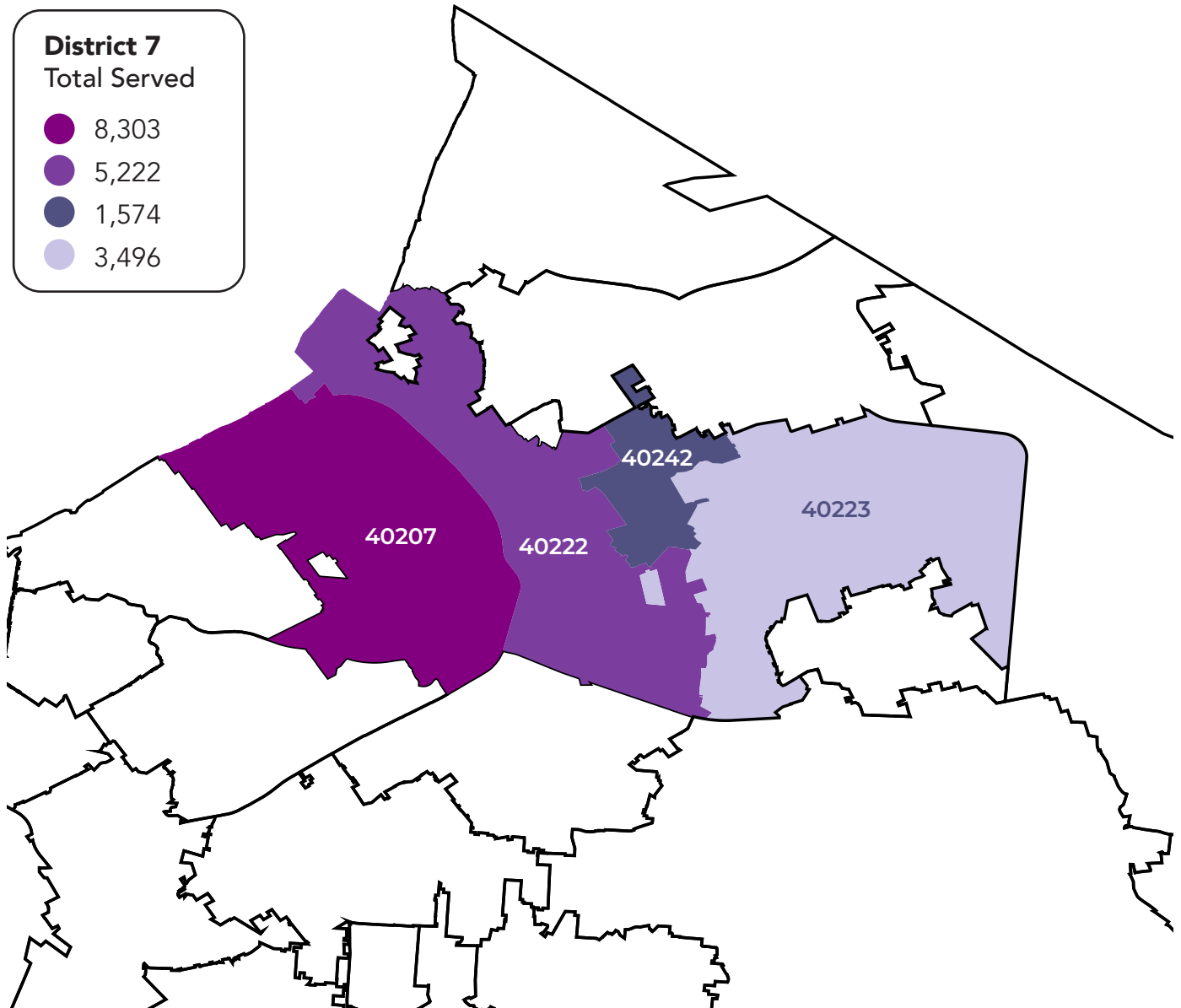
District 6

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40203	1,507	173	679	563	2,922	244	121	67	10
40204	2,121	379	210	0	2,710	219	18	55	4
40208	880	111	57	0	1,048	149	56	35	1
40210	665	29	44	0	738	152	83	20	1
40217	1,451	174	313	0	1,938	171	31	36	2
Total	6,624	866	1,303	563	9,356	935	309	213	18



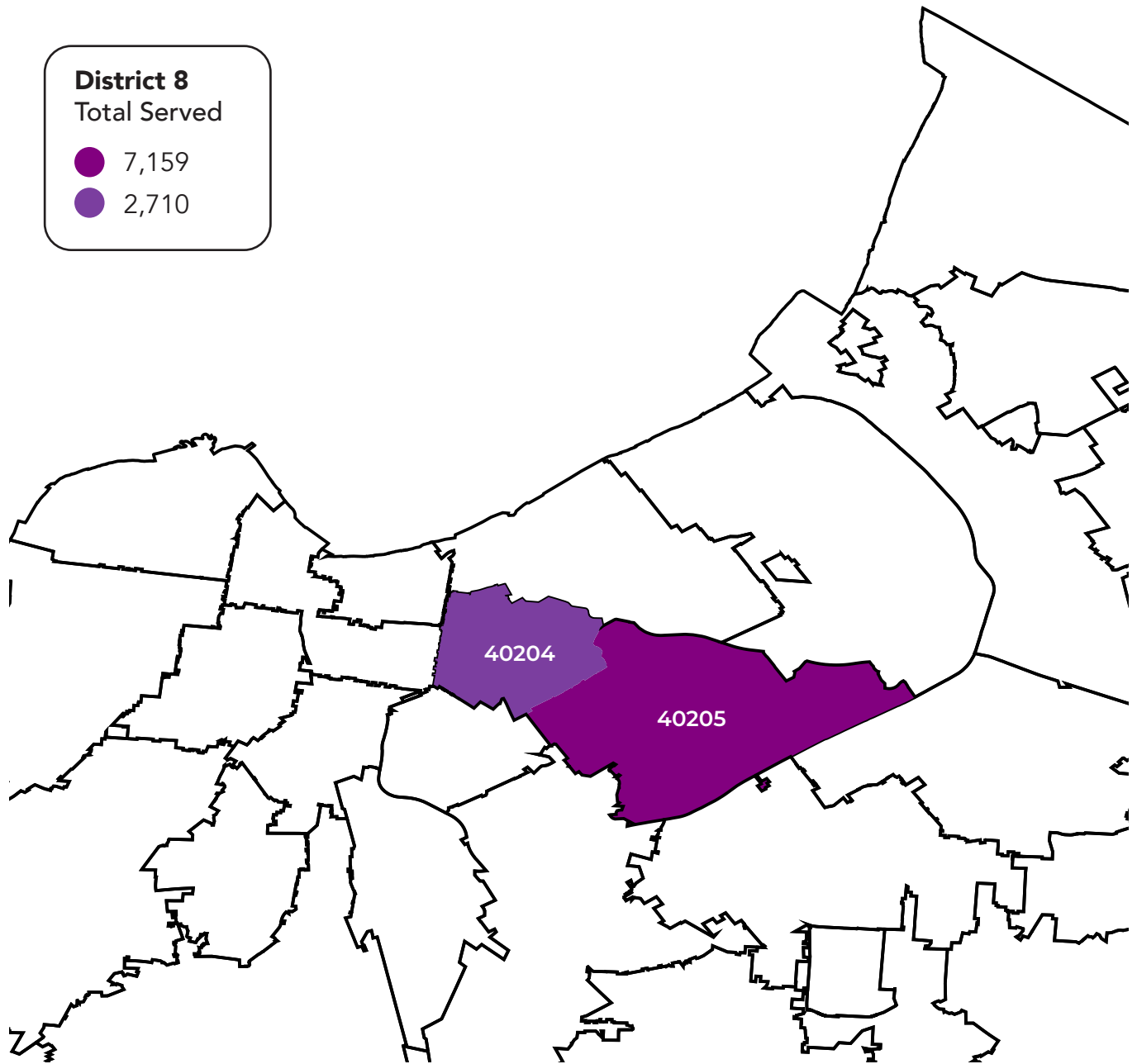
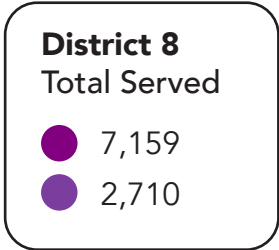
District 7

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40207	5,732	1,206	490	875	8,303	643	31	82	7
40222	3,625	468	723	406	5,222	325	19	97	8
40223	2,823	460	132	81	3,496	323	19	90	2
40242	1,249	325	0	0	1,574	148	17	51	0
Total	13,429	2,459	1,345	1,362	18,595	1,439	86	320	17



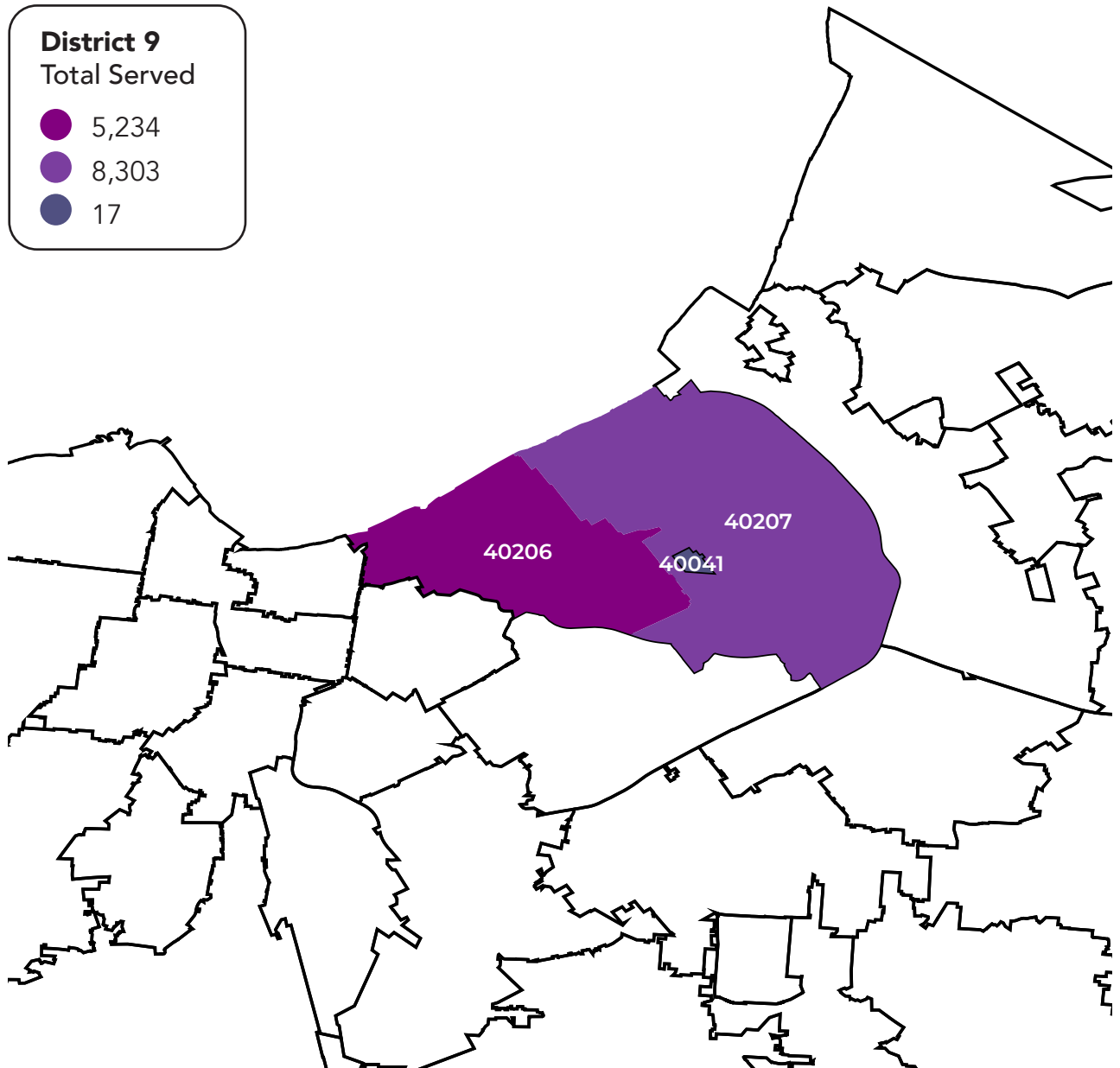
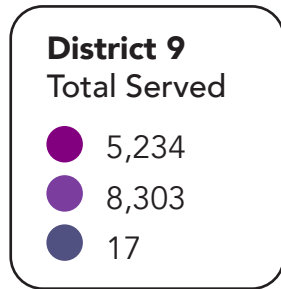
District 8

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40204	2,121	379	210	0	2,710	219	18	55	4
40205	4,960	1,478	349	363	7,150	577	15	64	11
Total	5,714	263	1,508	1,324	8,809	883	434	276	20



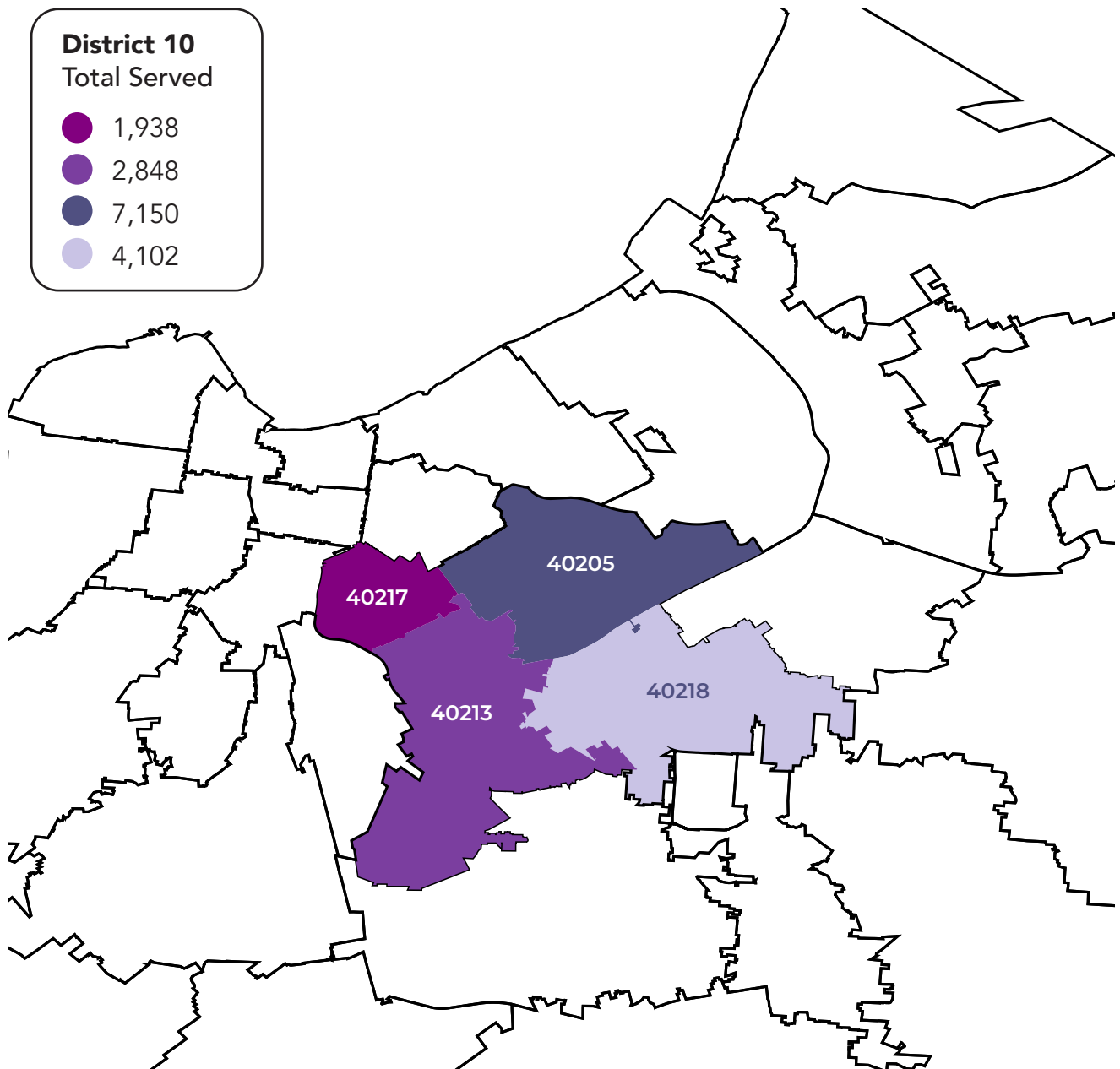
District 9

ZIP Code	Attendance				Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households		
40041	17	0	0	0	17	0	0	0
40206	3,541	771	672	250	5,234	350	44	8
40207	5,732	1,206	490	875	8,303	643	31	7
Total	9,290	1,977	1,162	1,125	13,554	993	75	15



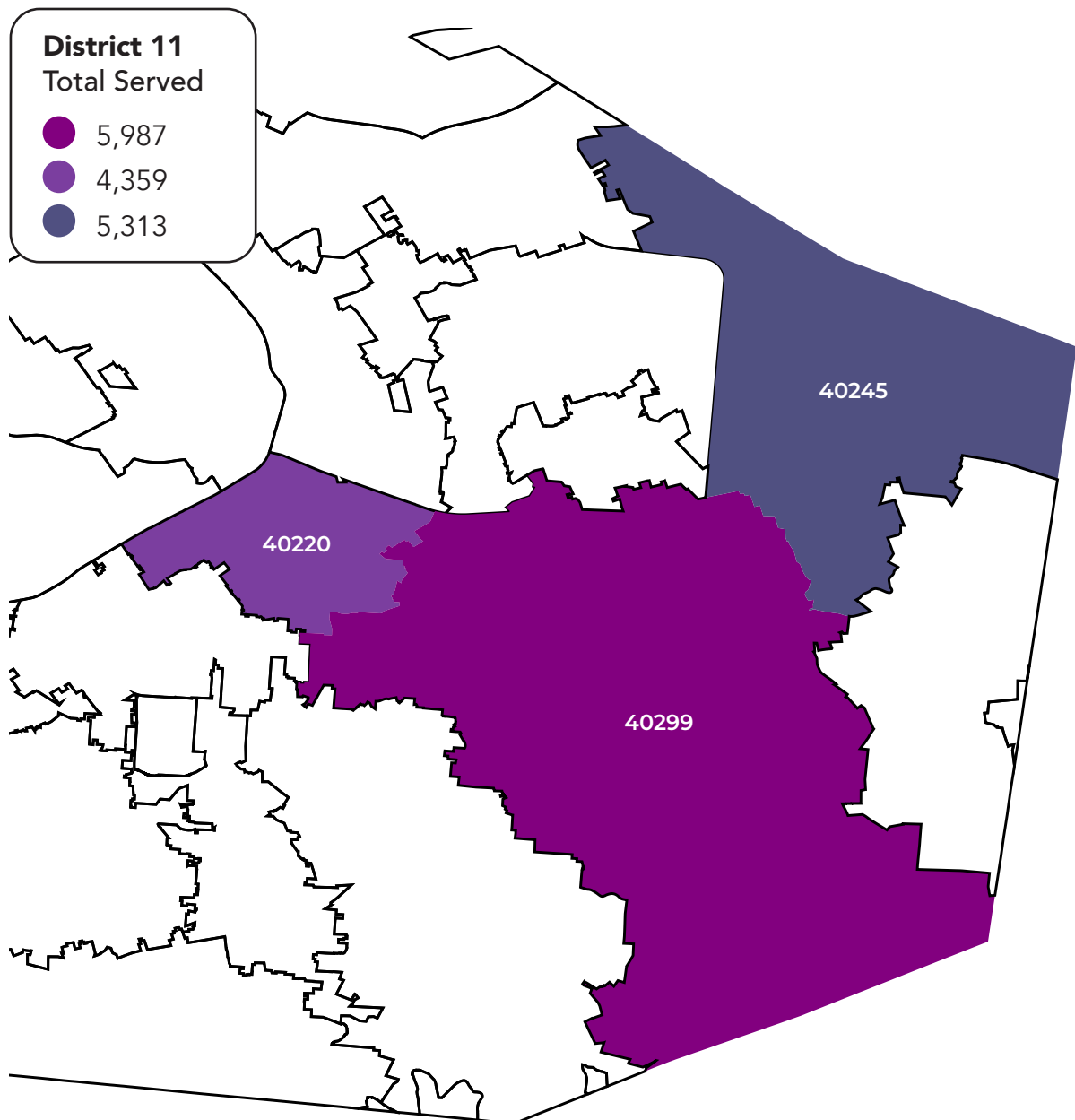
District 10

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40205	4,960	1,478	349	363	7,150	577	15	64	11
40213	1,487	228	386	747	2,848	207	36	39	8
40217	1,451	174	313	0	1,938	171	31	36	2
40218	1,977	348	1015	762	4,102	231	74	123	11
Total	9,875	2,228	2,063	1,872	16,038	1,186	156	262	32



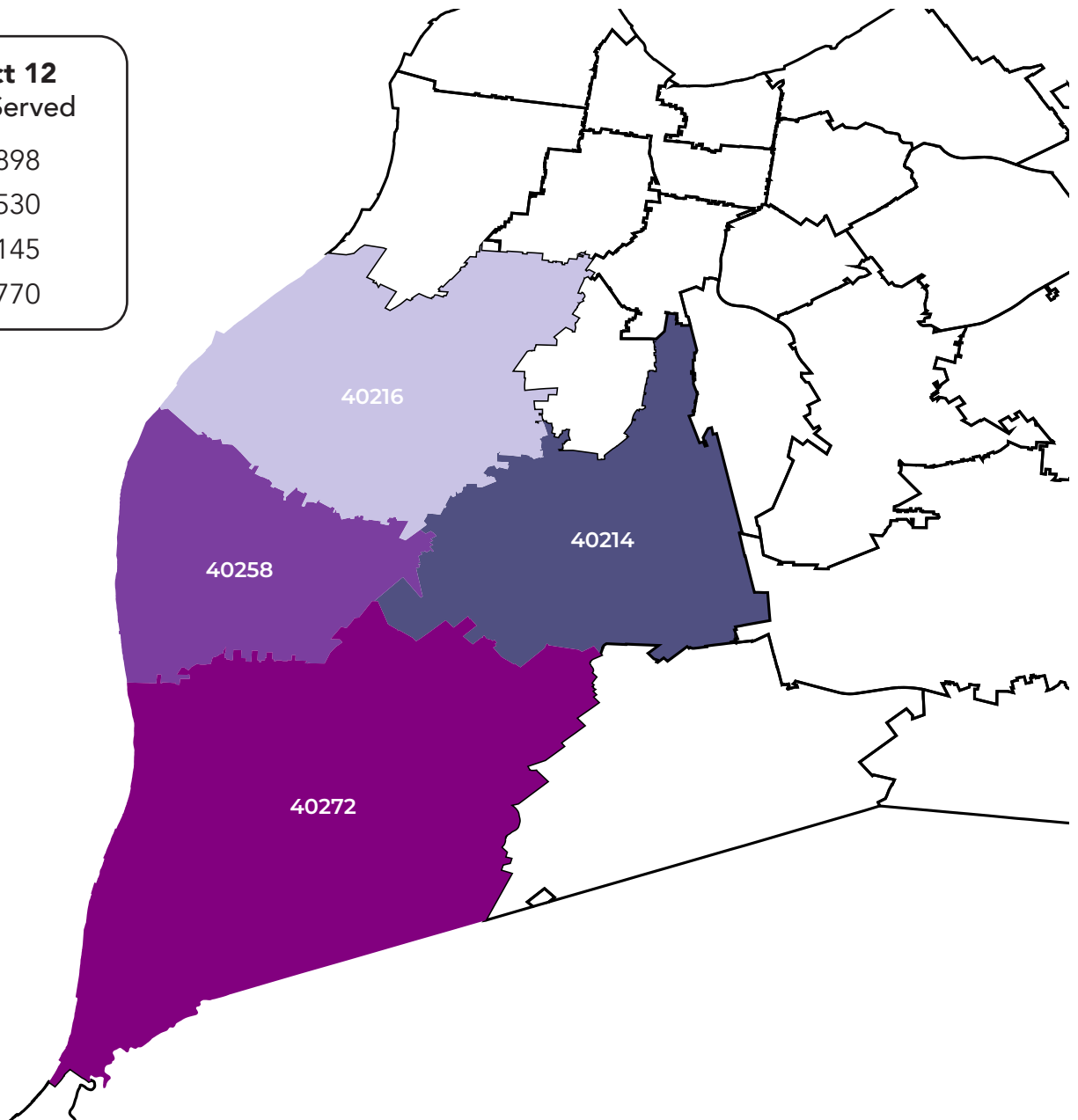
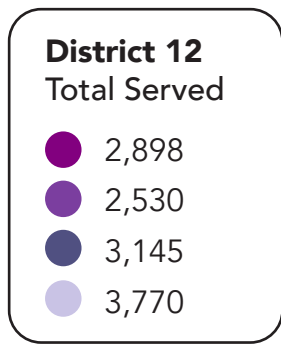
District 11

ZIP Code	Attendance				Memberships		Cultural Pass	Educational Organizations	
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households			Community Access
40220	3,634	407	114	204	4,359	415	58	158	5
40245	3,913	813	587	0	5,313	446	35	154	5
40299	3,732	860	593	802	5,987	487	66	116	8
Total	11,279	2,080	1,294	1,006	15,659	1,348	159	428	18



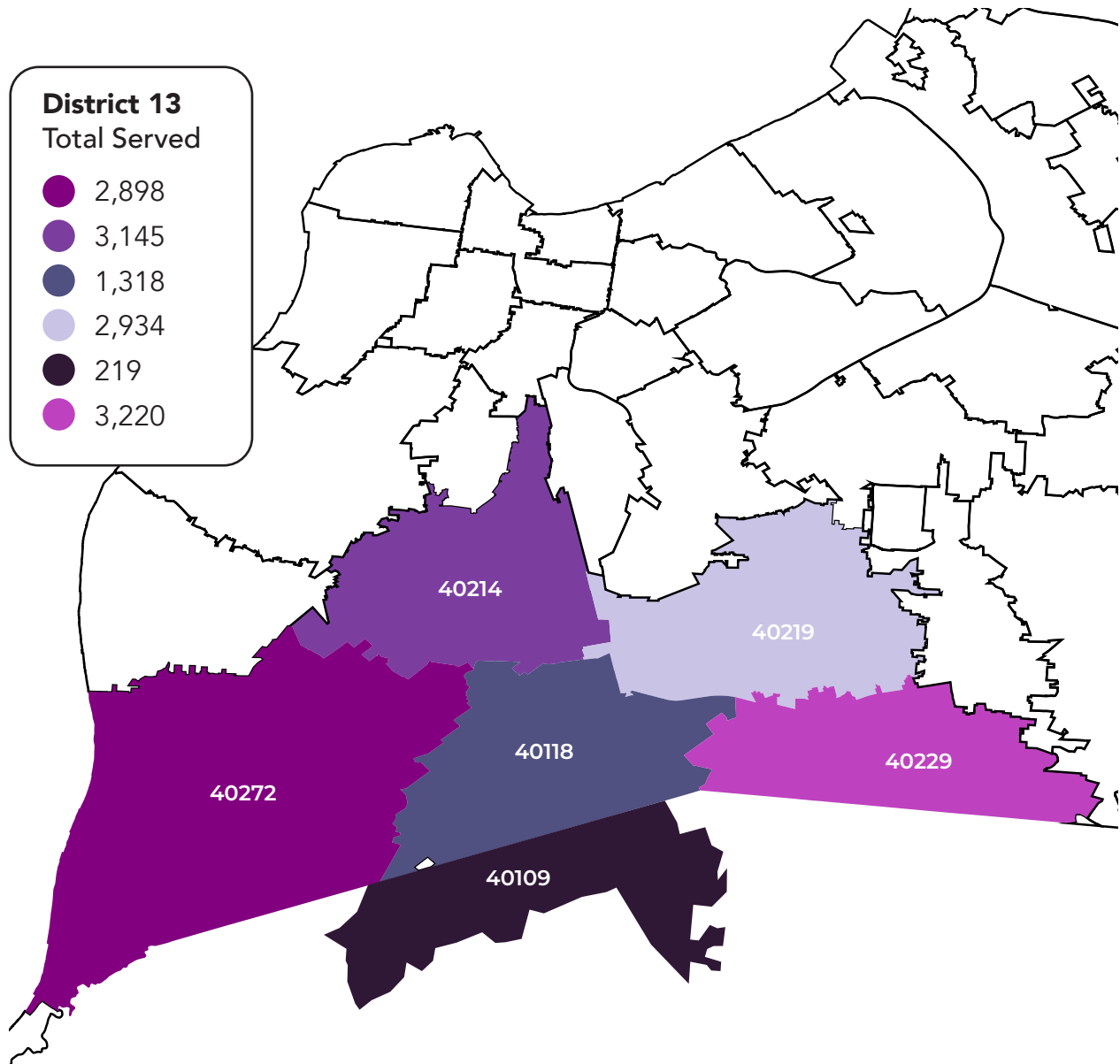
District 12

ZIP Code	Attendance				Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households		
40214	2,354	459	232	100	3,145	363	124	2
40216	2,242	118	760	650	3,770	406	185	8
40258	2,221	135	174	0	2,530	254	122	3
40272	2,126	117	280	375	2,898	413	174	3
Total	8,943	829	1,446	1,125	12,343	1,441	605	16



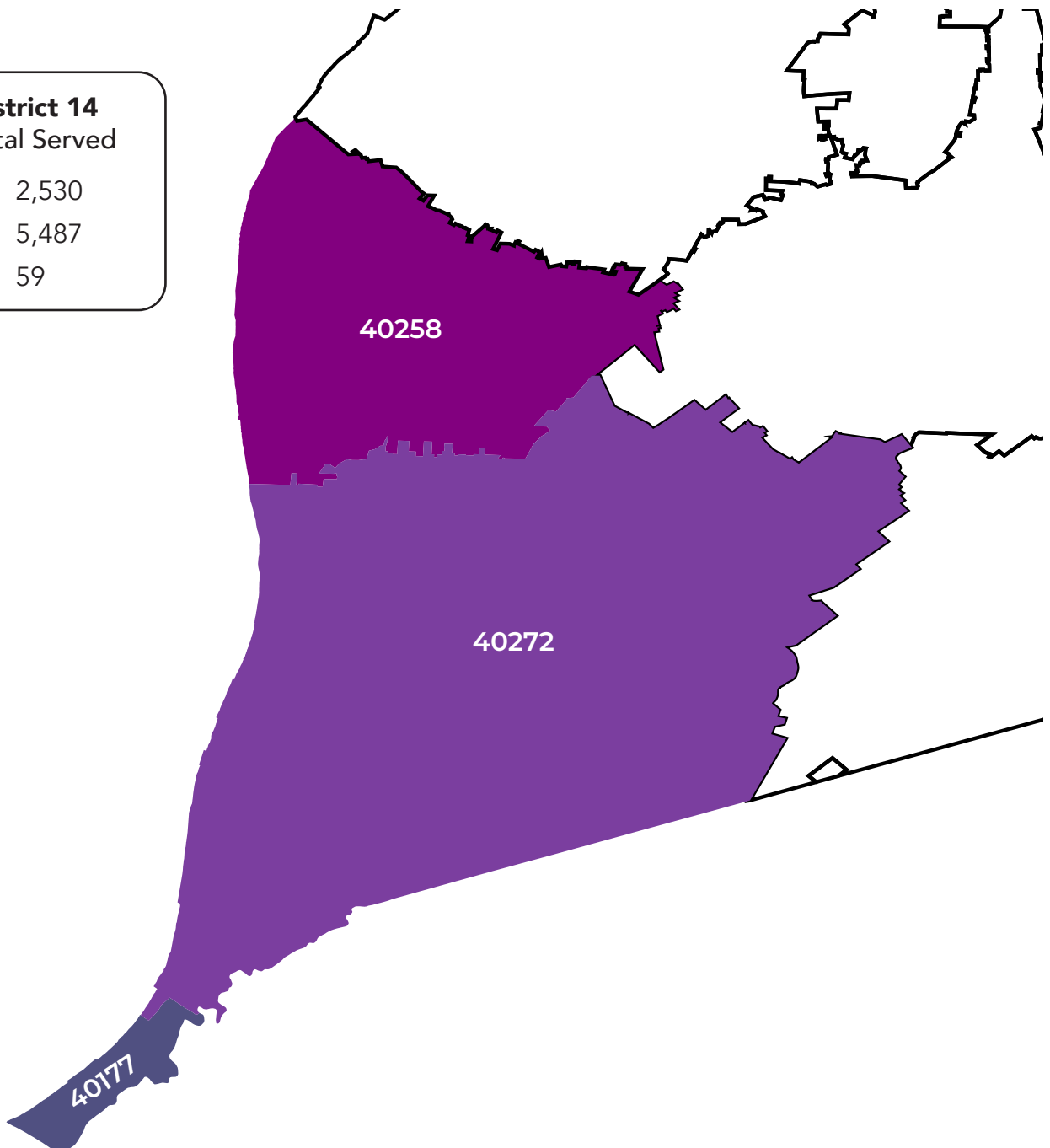
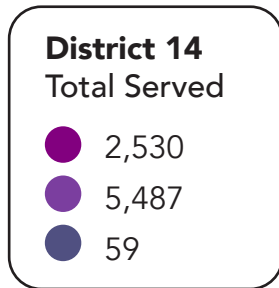
District 13

ZIP Code	Attendance				Memberships		Cultural Pass	Educational Organizations	
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households			Community Access
40109	214	5	0	0	219	24	0	4	0
40118	529	20	769	0	1,318	104	45	14	2
40214	2,354	459	232	100	3,145	368	124	122	2
40219	1,839	387	209	499	2,934	295	113	99	4
40229	2,493	179	308	240	3,220	402	137	136	3
40272	2,126	117	280	375	2,898	413	174	117	3
Total	9,555	1,167	1,798	1,214	13,734	1,606	593	492	14



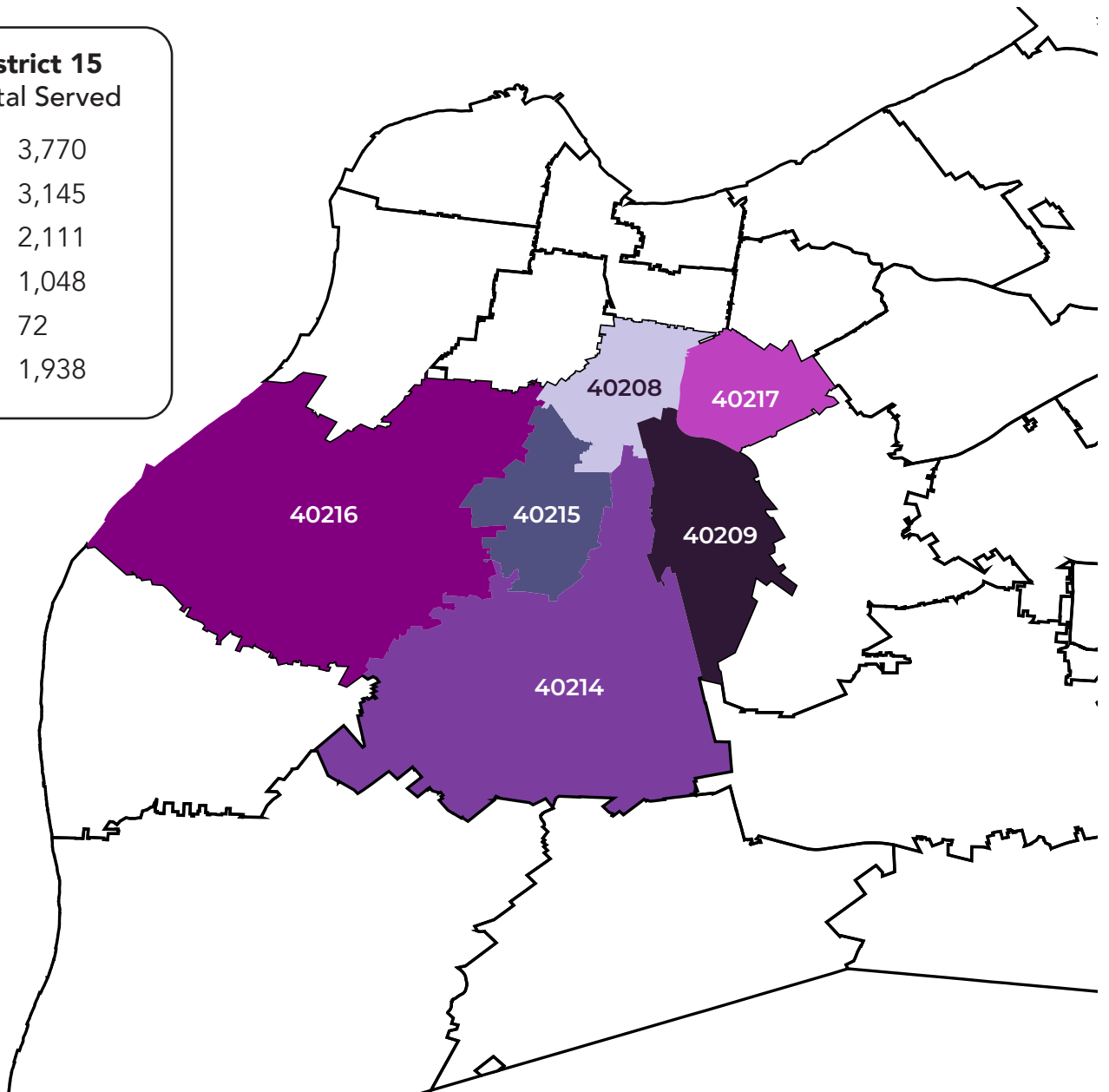
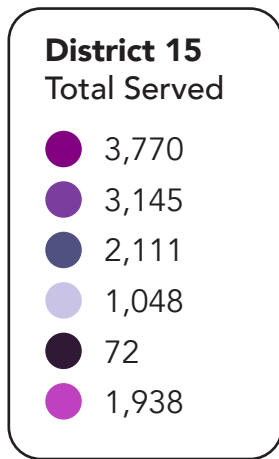
District 14

ZIP Code	Attendance				Total Served	Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite		Total Households	Community Access		
40177	59	0	0	0	59	22	0	0	0
40258	2,221	135	174	0	2,530	254	122	72	3
40272	2,126	117	280	375	2,898	413	174	117	3
Total	4,406	252	454	375	5,487	689	296	189	6



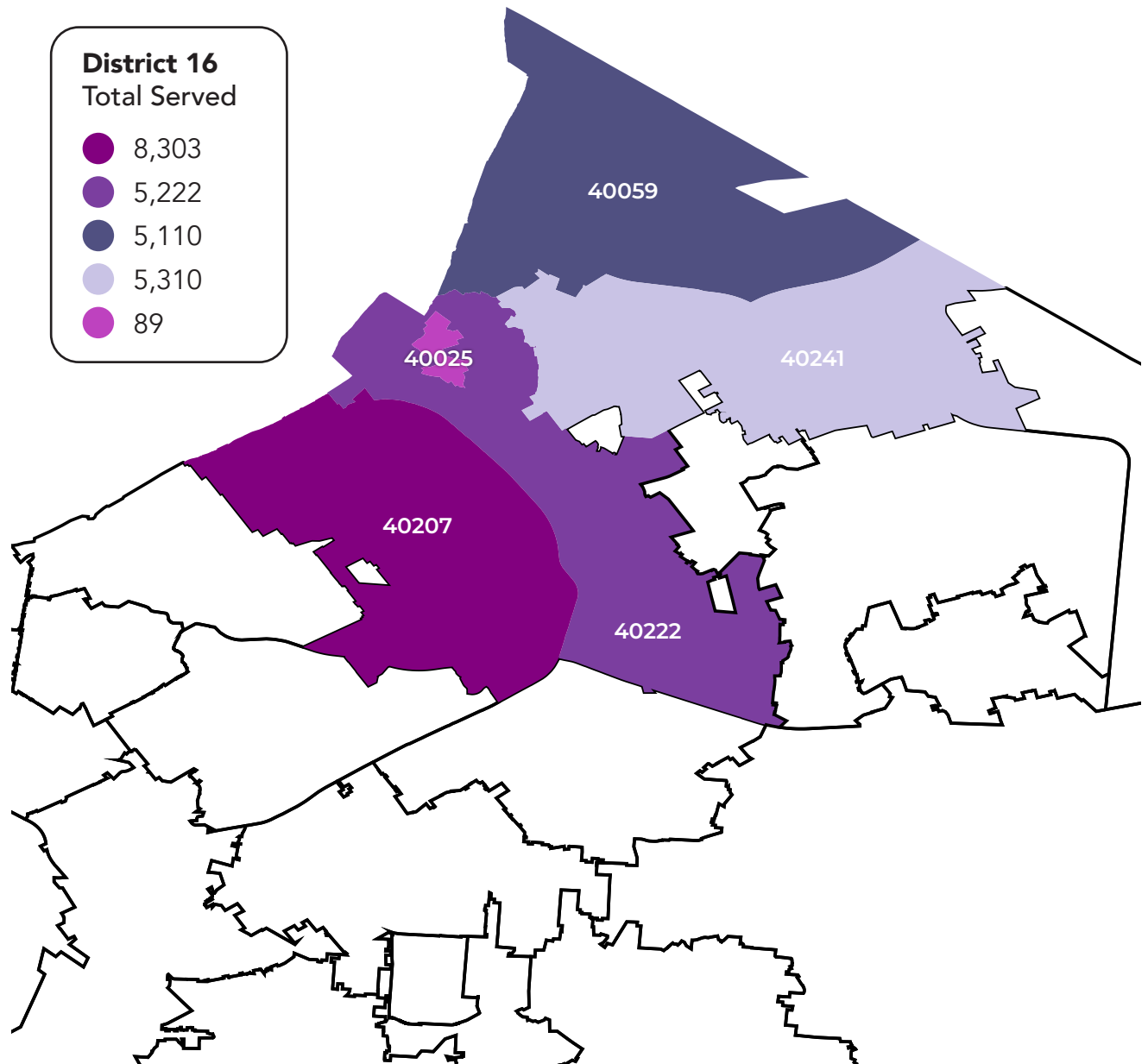
District 15

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40208	880	111	57	0	1,048	149	56	35	1
40209	48	12	12	0	72	5	3	4	1
40214	2,354	459	232	100	3,145	368	124	122	2
40215	1,430	21	199	461	2,111	229	118	78	5
40216	2,242	118	760	650	3,770	406	185	125	8
40217	1,451	174	313	0	1,938	171	31	36	2
Total	8,405	895	1,573	1,211	12,084	1,328	517	400	19



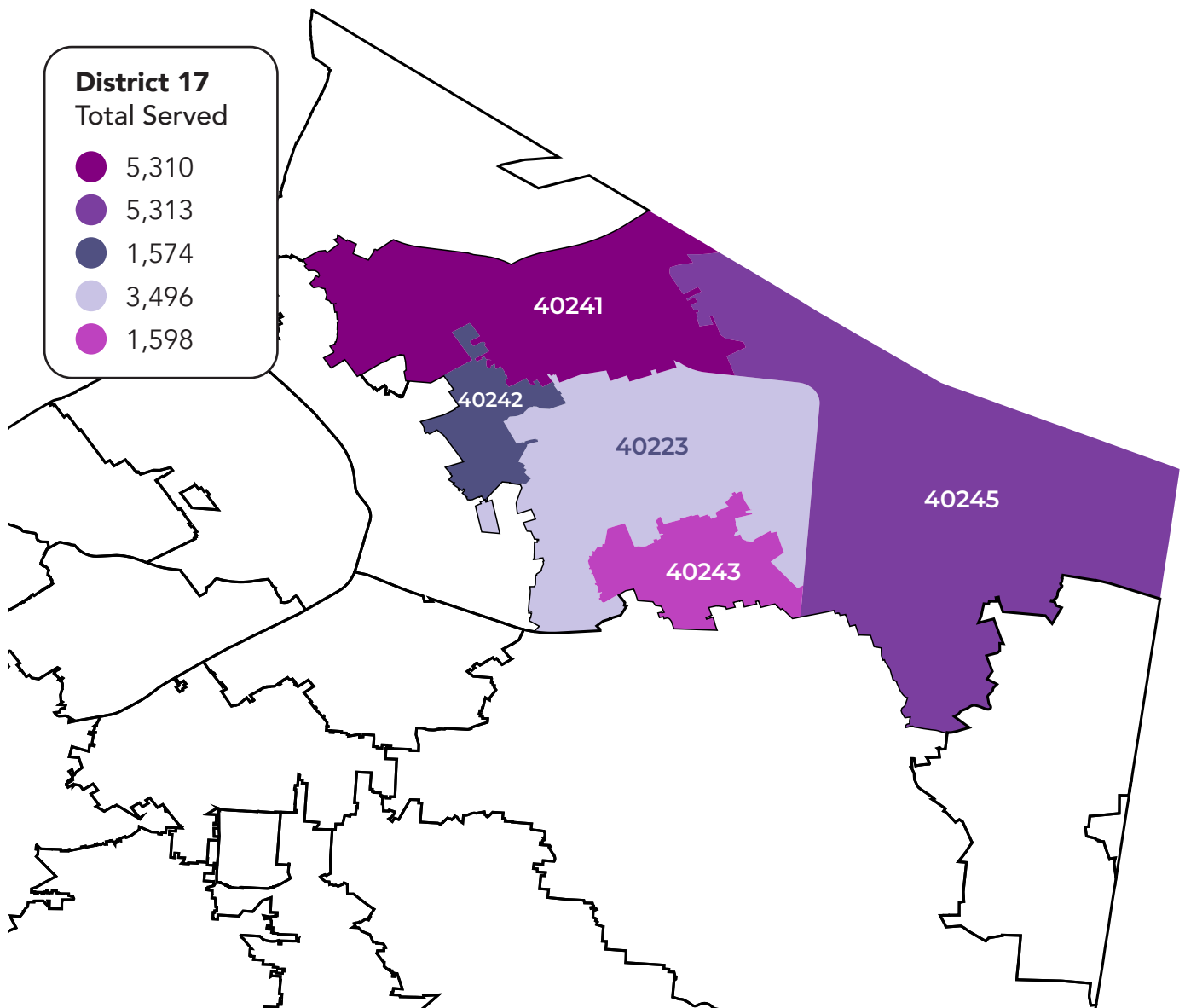
District 16

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40025	79	10	0	0	89	8	0	0	0
40059	3,174	935	242	759	5,110	372	6	41	4
40207	5,732	1,206	490	875	8,303	643	31	82	7
40222	3,625	468	723	406	5,222	325	19	97	8
40241	3,824	729	257	500	5,310	463	25	91	5
Total	16,434	3,348	1,712	2,540	24,034	1,811	81	311	24



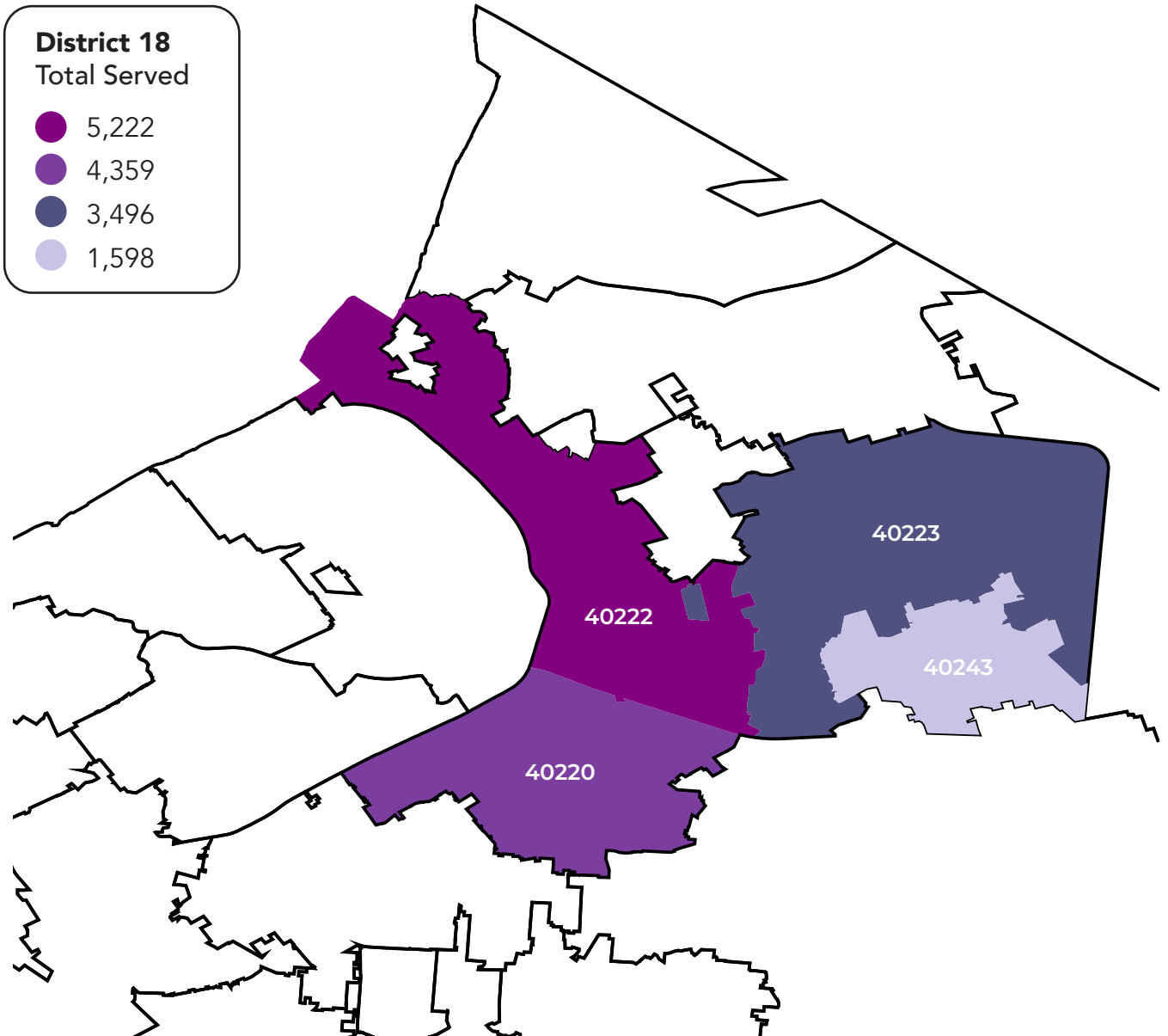
District 17

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40223	2,823	460	132	81	3,496	323	19	90	2
40241	3,824	729	257	500	5,310	463	25	91	5
40242	1,249	325	0	0	1,574	148	17	51	0
40243	1,226	132	0	240	1,598	142	12	41	2
40245	3,913	813	587	0	5,313	446	35	154	5
Total	13,035	2,459	976	821	17,291	1,522	108	427	14



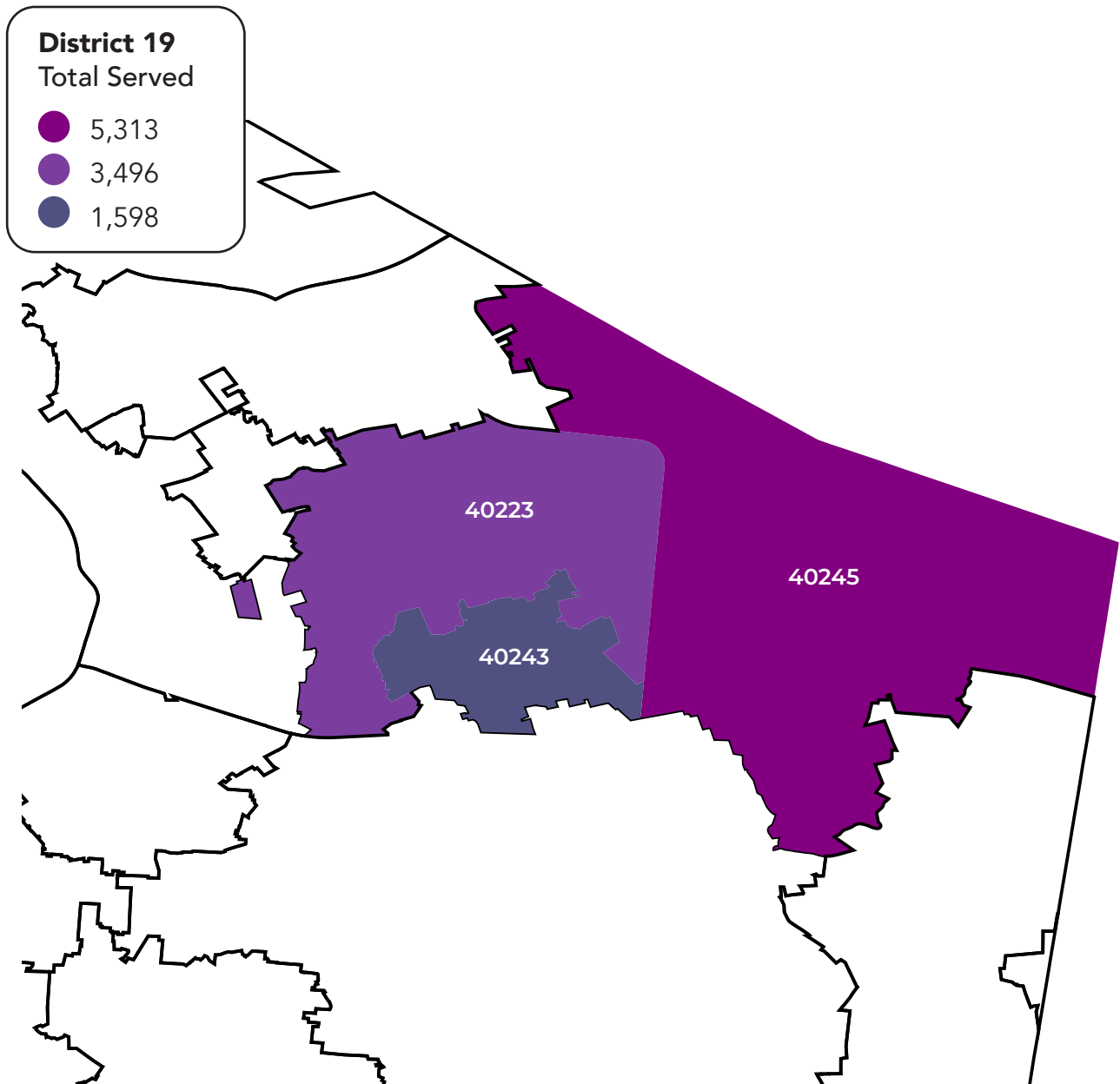
District 18

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40220	3,634	407	114	204	4,359	415	58	158	5
40222	3,625	468	723	406	5,222	325	19	97	8
40223	2,823	460	132	81	3,496	323	19	90	2
40243	1,226	132	0	240	1,598	142	12	41	2
Total	11,308	1,467	969	391	14,675	1,205	108	386	17



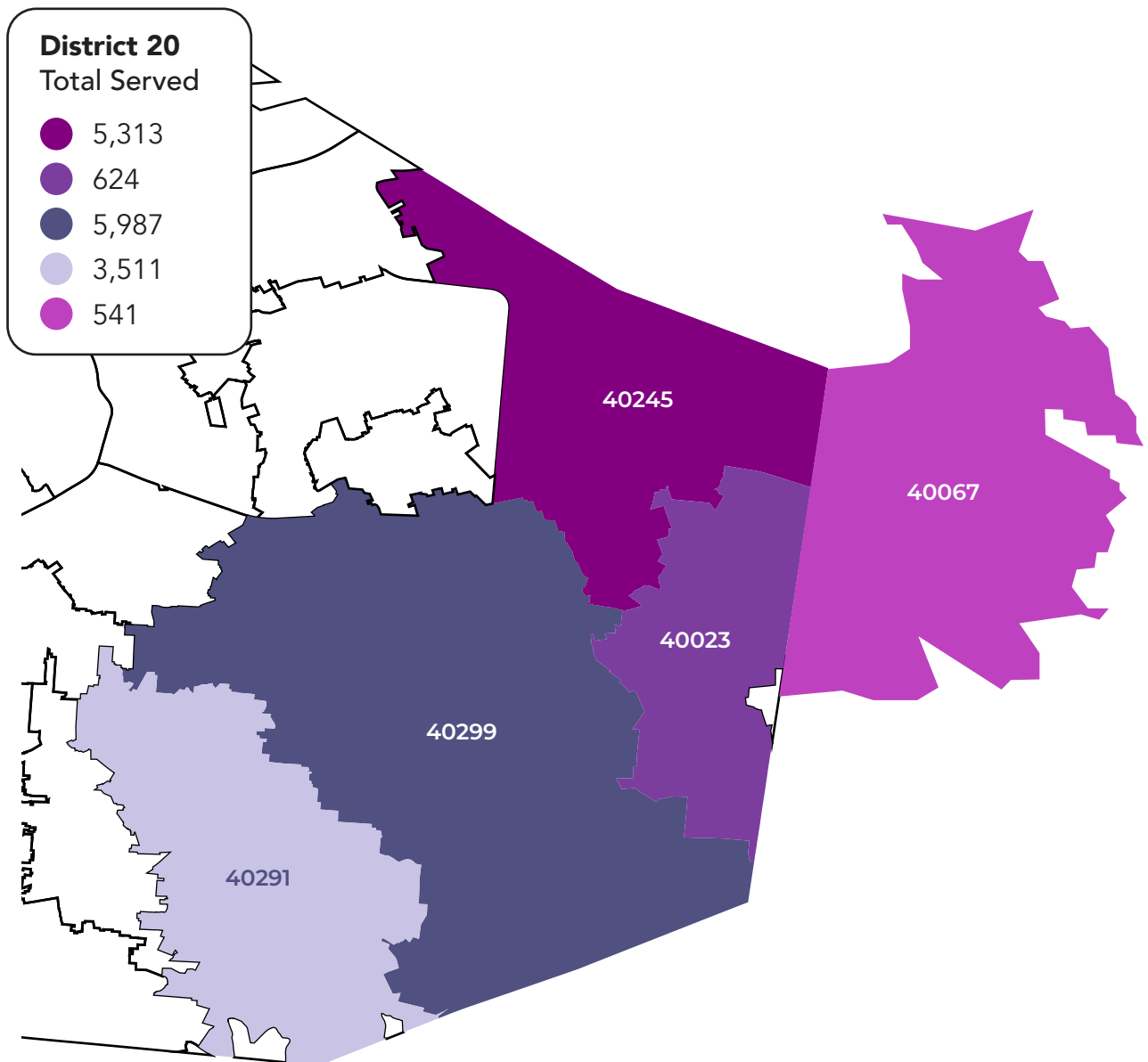
District 19

ZIP Code	Attendance				Memberships		Cultural Pass	Educational Organizations	
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households			Community Access
40223	2,823	460	131	81	3,496	323	19	90	2
40243	1,226	132	0	240	1,598	142	12	41	2
40245	3,913	813	587	0	5,313	446	35	154	5
Total	7,962	1,405	719	321	10,407	911	66	285	9



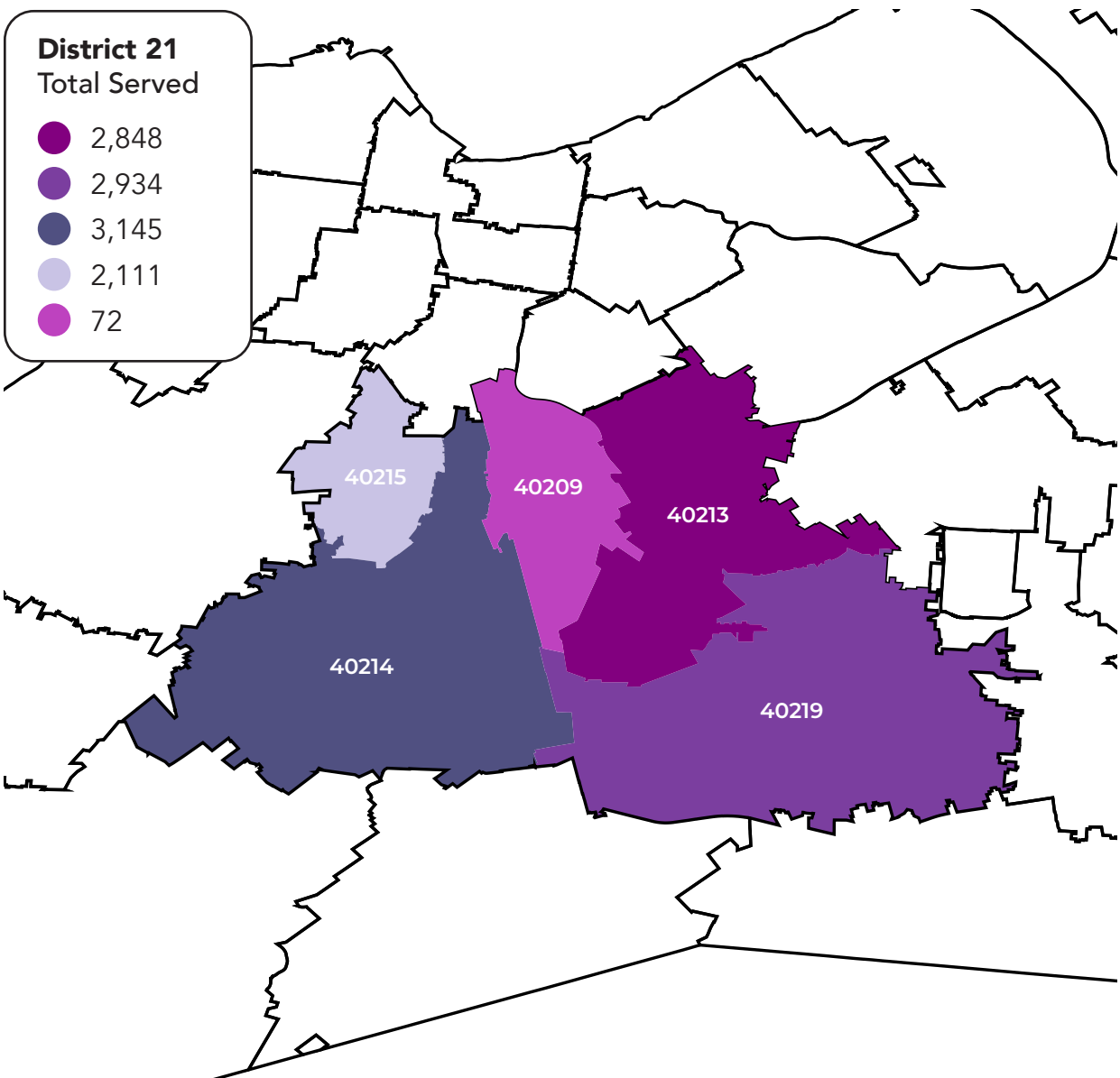
District 20

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40023	484	100	40	0	624	68	0	20	1
40067	410	22	109	0	541	50	0	0	1
40245	3,913	813	587	0	5,313	446	35	154	5
40291	2,697	433	366	15	3,511	360	62	120	4
40299	3,732	860	593	802	5,987	487	66	116	8
Total	11,236	2,228	1,695	817	15,976	1411	163	410	19



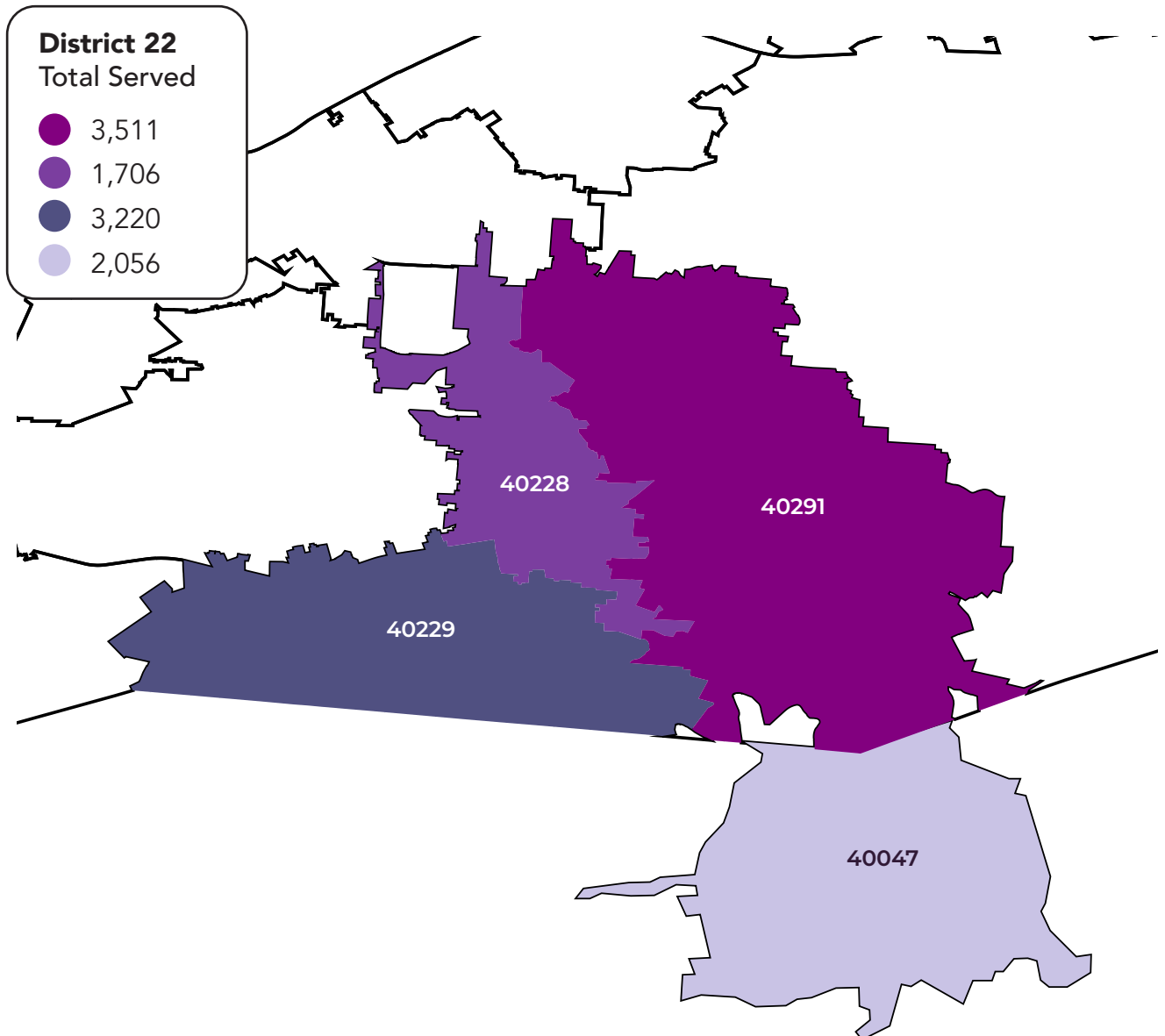
District 21

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40209	48	12	12	0	72	5	3	4	1
40213	1,487	228	386	747	2,848	207	36	39	8
40214	2,354	459	232	100	3,145	368	124	122	2
40215	1,430	21	199	461	2,111	229	118	78	5
40219	1,839	387	209	499	2,934	295	113	99	4
Total	7,158	1,107	1,038	1,807	11,110	1,104	394	342	20



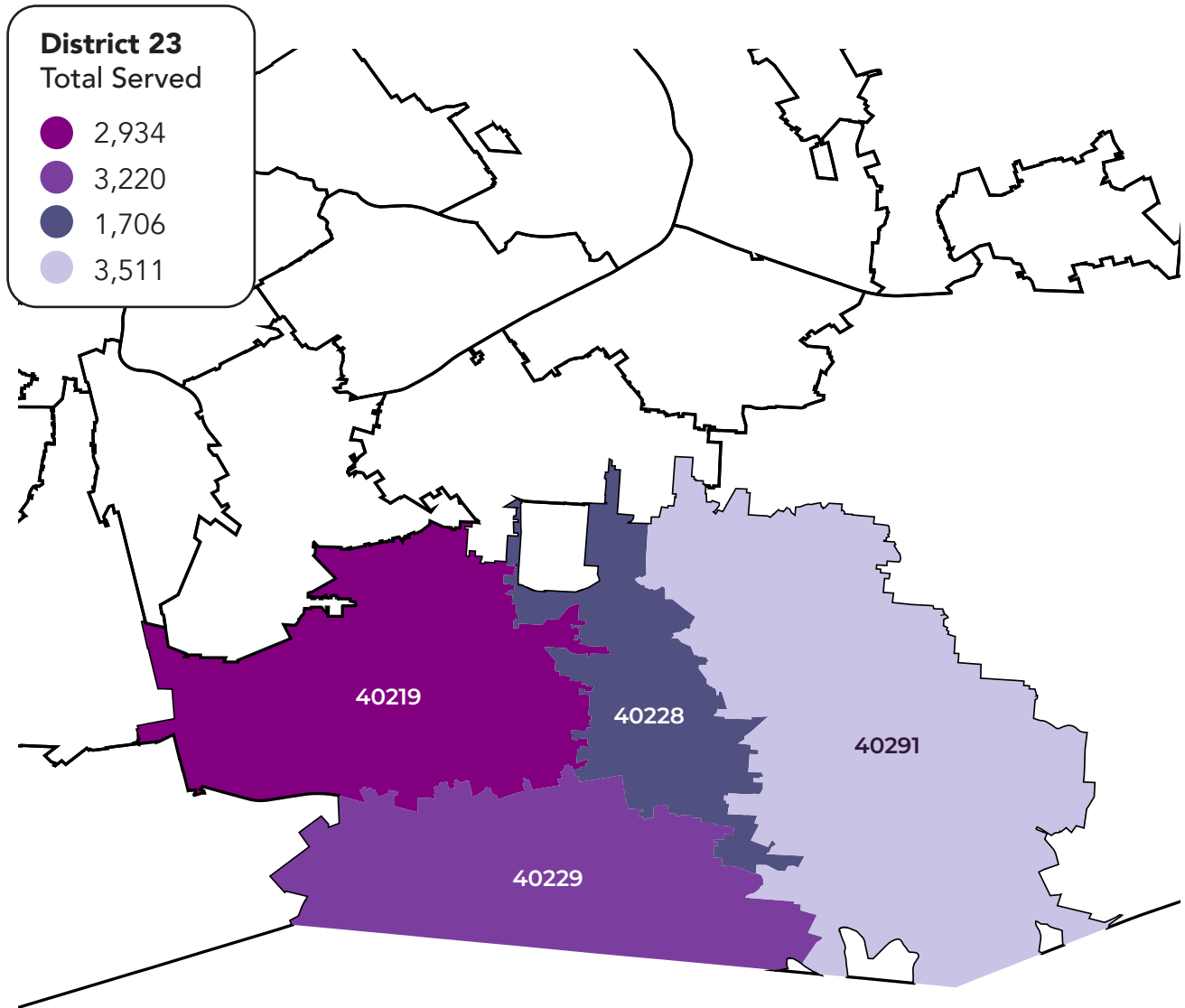
District 22

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40047	1,590	158	278	30	2,056	205	0	90	3
40228	1,405	68	233	0	1,706	141	35	62	2
40229	2,493	179	308	240	3,220	402	137	136	3
40291	2,697	433	366	15	3,511	360	62	120	4
Total	8,185	838	1,185	285	10,493	1,108	234	408	12



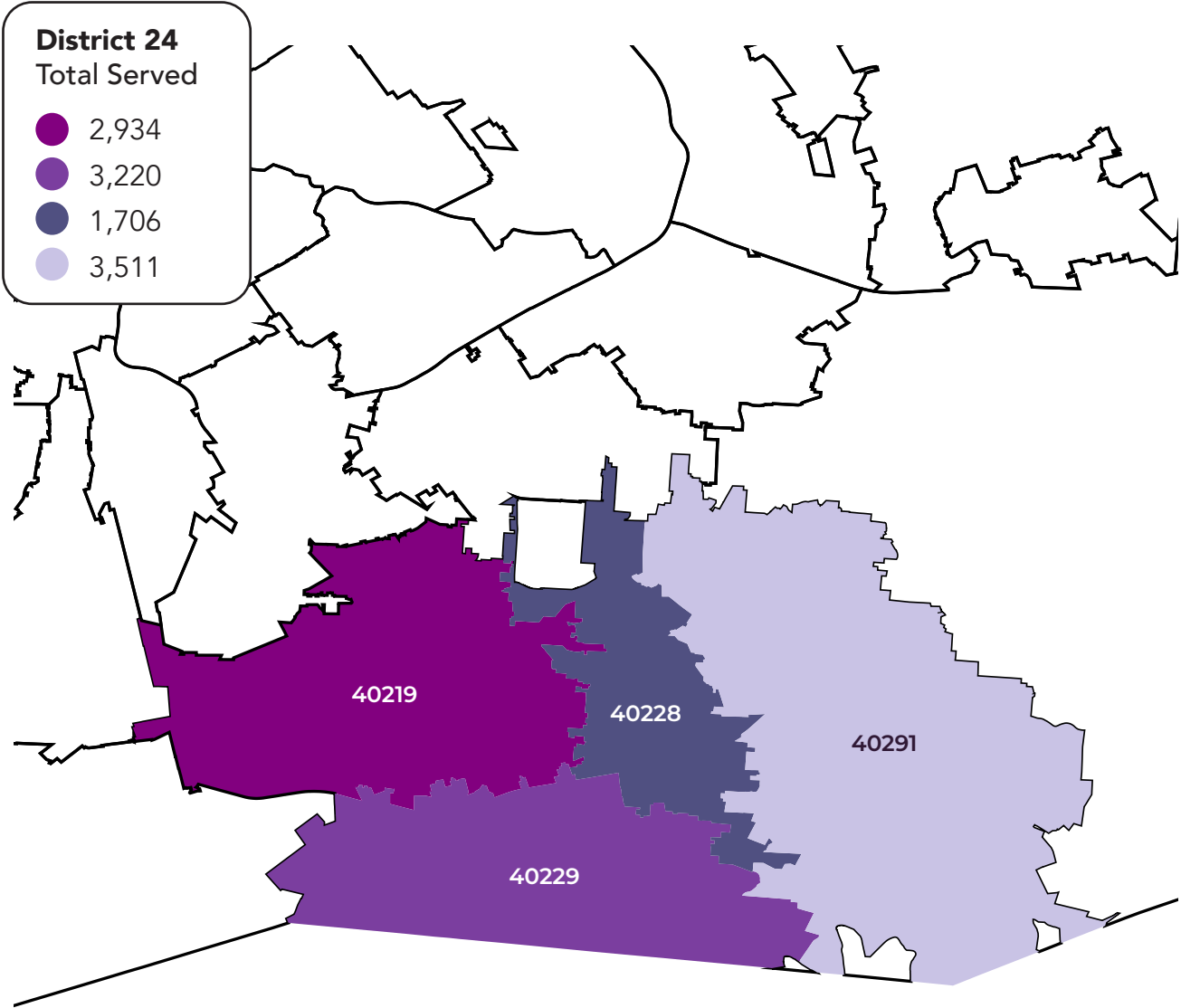
District 23

ZIP Code	Attendance				Memberships			Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40219	1,839	387	209	499	2,934	295	113	99	4
40228	1,405	68	233	0	1,706	141	35	62	2
40229	2,493	179	308	240	3,220	402	137	136	3
40291	2,697	433	366	15	3,511	360	62	120	4
Total	8,434	1,067	1,116	754	11,371	1,198	347	417	13



District 24

ZIP Code	Attendance				Memberships		Cultural Pass	Educational Organizations	
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households			Community Access
40219	1,839	387	209	499	2,934	295	113	99	4
40228	1,405	68	233	0	1,706	141	35	62	2
40229	2,493	179	308	240	3,220	402	137	136	3
40291	2,697	433	366	15	3,511	360	62	120	4
Total	8,434	1,067	1,116	754	11,371	1,198	347	417	13

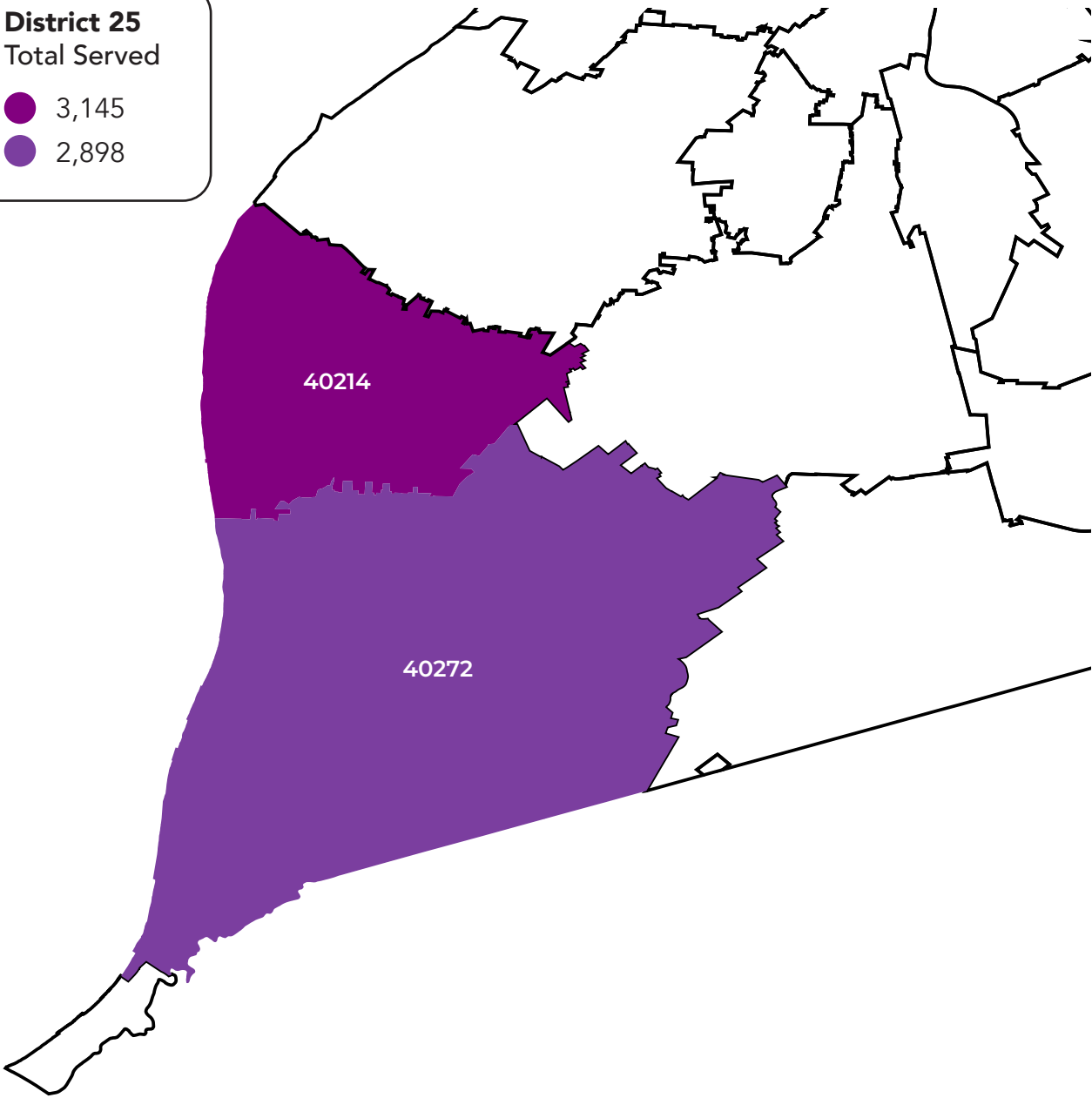


District 25

ZIP Code	Attendance				Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households		
40214	2,354	459	232	100	3,145	368	124	2
40272	2,126	117	280	375	2,898	413	174	3
Total	4,480	576	512	475	6,043	781	298	5

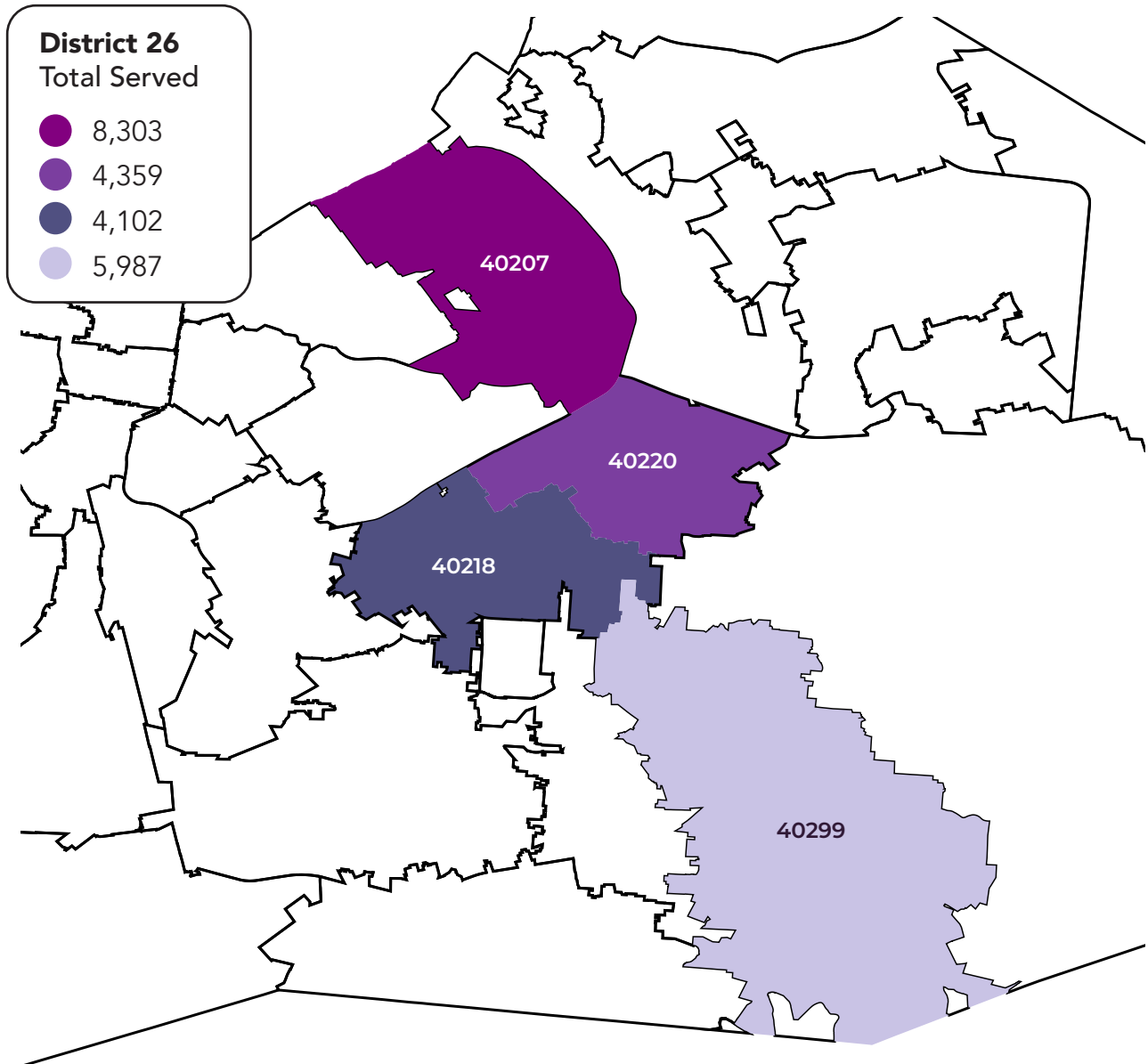
District 25
Total Served

- 3,145
- 2,898



District 26

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40207	5,732	1,206	490	875	8,303	643	31	82	7
40218	1,977	348	1,015	762	4,102	231	74	123	11
40220	3,634	407	114	204	4,359	415	58	158	5
40299	3,732	860	593	802	5,987	487	66	116	8
Total	9,343	1,615	1,722	1,768	14,448	1,133	198	397	24



Total Served by Louisville Metro Council District

Council District	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
1	5714	263	1508	1324	8809	883	434	276	20
2	5254	803	1457	1261	8775	668	22	286	17
3	5217	279	1060	1111	7667	936	442	258	15
4	10426	2102	2315	1553	16395	1249	415	316	35
5	4317	276	1446	1237	7276	708	374	196	24
6	6624	866	1303	563	9356	935	309	213	18
7	13429	2459	1345	1362	18595	1439	86	320	17
8	7081	1857	559	363	9860	796	33	119	15
9	9290	1977	1162	1125	13554	993	75	154	15
10	9875	2228	2063	1872	16038	1186	156	262	32
11	11279	2080	1294	1006	15659	1348	159	428	18
12	8943	829	1446	1125	12343	1441	605	436	16
13	9555	1167	1798	1214	13734	1606	593	492	14
14	4406	252	454	375	5487	689	296	189	6
15	8405	895	1573	1211	12084	1328	517	400	19
16	16434	3348	1712	2540	24034	1811	81	311	24
17	13035	2459	976	821	17291	1522	108	427	14
18	11308	1467	969	931	14675	1205	108	386	17
19	7962	1405	719	321	10407	911	66	285	9
20	11236	2228	1695	817	15976	1411	163	410	19
21	7158	1107	1038	1807	11110	1104	394	342	20
22	8185	838	1185	285	10493	1108	234	408	12
23	8434	1067	1116	754	11371	1198	347	417	13
24	8434	1067	1116	754	11371	1198	347	417	13
25	4480	576	512	475	6043	781	298	239	5
26	9343	1615	1722	1768	14448	1133	198	397	24

Total Served by ZIP Codes in Louisville Metro

ZIP Code	Attendance					Memberships		Cultural Pass	Educational Organizations
	Public	Paid Programs & Events	Field Trips	Offsite	Total Served	Total Households	Community Access		
40023	484	100	40	0	624	68	0	20	1
40025	79	10	0	0	89	8	0	0	0
40041	17	0	0	0	17	0	0	0	0
40047	1590	158	278	30	2056	205	0	90	3
40059	3174	935	242	759	5110	372	6	41	4
40067	410	22	109	0	541	50	0	0	1
40109	214	5	0	0	219	24	0	4	0
40118	529	20	769	0	1318	104	45	14	2
40177	59	0	0	0	59	22	0	0	0
40202	1341	739	136	66	2282	61	22	23	3
40203	1507	173	679	563	2922	244	121	67	10
40204	2121	379	210	0	2710	219	18	55	4
40205	4960	1478	349	363	7150	577	15	64	11
40206	3541	771	672	250	5234	350	44	72	8
40207	5732	1206	490	875	8303	643	31	82	7
40208	880	111	57	0	1048	149	56	35	1
40209	48	12	12	0	72	5	3	4	1
40210	665	29	44	0	738	152	83	20	1
40211	1251	10	574	674	2509	223	127	79	9
40212	1559	93	193	0	1845	241	126	50	5
40213	1487	228	386	747	2848	207	36	39	8
40214	2354	459	232	100	3145	368	124	122	2
40215	1430	21	199	461	2111	229	118	78	5
40216	2242	118	760	650	3770	406	185	125	8
40217	1451	174	313	0	1938	171	31	36	2
40218	1977	348	1015	762	4102	231	74	123	11
40219	1839	387	209	499	2934	295	113	99	4
40220	3634	407	114	204	4359	415	58	158	5
40222	3625	468	723	406	5222	325	19	97	8
40223	2823	460	132	81	3496	323	19	90	2
40225	33	0	0	0	33	1	0	2	0
40228	1405	68	233	0	1706	141	35	62	2
40229	2493	179	308	240	3220	402	137	136	3
40241	3824	729	257	500	5310	463	25	91	5
40242	1249	325	0	0	1574	148	17	51	0
40243	1226	132	0	240	1598	142	12	41	2
40245	3913	813	587	0	5313	446	35	154	5
40258	2221	135	174	0	2530	254	122	72	3
40272	2126	117	280	375	2898	413	174	117	3
40291	2697	433	366	15	3511	360	62	120	4
40299	3732	860	593	802	5987	487	66	116	8
Total	77,942	13,112	11,735	9,662	112,451	9,944	2,159	2,649	161



KENTUCKY SCIENCE CENTER



Who is KENTUCKY SCIENCE CENTER?

Kentucky Science Center has a rich history, from its founding as a cabinet of curiosities in the Public Library System of Kentucky in 1871 to its current status as the region's leading resource for informal science education. Boasting at one time little more than an Egyptian mummy and a 16,000 piece mineral collection, the Kentucky Science Center is now the largest hands-on science center in Kentucky and a governing member of a global network of over 600 member institutions in 50 countries with combined visitation of more than 90 million annually.

Kentucky Science Center offers three floors of interactive exhibits and experiences, a four-story state-of-the-art 4K digital theatre, teaching laboratories, educational programs, out-of-school-time enrichment opportunities, community events and distance learning capabilities. In 2002, the Louisville Science Center was designated the State Science Center of Kentucky by the Kentucky General Assembly – and in 2012 the Science Center officially adopted “Kentucky” as its mantle. The new Kentucky Science Center name underscored the Science Center's active work to provide informal science, technology, engineering and math education to all citizens across the Commonwealth. The Kentucky Science Center features interactive exhibits and engaging programs for children, families and adults – reaching all audiences through its mission to DO SCIENCE in ways that are engaging, educational and entertaining to inspire a lifetime of learning, ensuring Science for All!

Hands-on Science Exploration

Over many years the organization has evolved, though always keenly focused on inspiring audiences to be curious about the world around them. What started in the earliest days as a “cabinet of curiosities” nestled in a hallway at the Public Library, eventually expanded to a full-scale collections-based natural history museum located at 5th and York. When city leaders were envisioning a renaissance and revitalization of the Main Street corridor, imagining what they hoped would become a cultural center, it was the Museum of History & Science that was moved to its present location (opening in 1977) as one of its anchor institutions – along with Actor's Theater, positioned six blocks away.

The shift to a more contemporary hands-on science approach as an interactive Science Center was embraced in the 1980's followed by 1992 strategic plan and comprehensive capital campaign that spanned 15 years and spawned “The Worlds”: The World We Create, The World Within Us, The World Around Us, and Kidzone. This framework for encompassing physical sciences, health/life sciences, earth/environmental sciences, and early childhood remains relevant and intact today, though many of the actual experiences have or are being updated through the lens of our present strategic plan. In 2009, in order to boost capacity for serving students in school and out-of-school time, the Science Education Wing (SEW) was added through the procurement and renovation of one floor of the adjacent Alexander Building (745 West Main Street) which the City of Louisville purchased for the Science Center's use. This space added four science workshop labs equipped for hands-on participation, and houses student workshops, teacher training, parent mentoring, School's Out Science camps, homeschool STEAM programs and an array of partner activities.

In 2015 a \$3.2 million dollar, progressive early childhood gallery called Science in Play opened on the Center's first floor representing the first major gallery upgrade since the Worlds campaign. Science in Play has increased membership and repeat visitation and has garnered national attention from the Association of Children's Museums, Association of Science-Technology Centers, tourism resource sites and the general public.

Science Matters

Already recognized as a leader in inquiry-based learning, the Kentucky Science Center is advancing a science literacy campaign to encourage people of all ages to explore science, technology, engineering, arts and math in everyday life. Science literacy empowers individuals and communities to ask questions, think creatively, solve problems and work toward a better quality of life for all.

As the “State Science Center of Kentucky,” we are building on our long tradition of serving as a powerhouse regional and statewide asset to becoming a force and movement in the community – and actively working to broaden AND deepen our connections throughout the region. We are committed to expanding our capacity as a leader in science, technology, engineering, arts, and math (STEAM) – skills that are critical to workforce development and innovation, preparing our future leaders to meet the opportunities and face the challenges of the 21st century.

Do Science

We exude a “Do Science” philosophy – taking every opportunity to make interesting and fun science connections with the community. Our message is simple: Do Science. Play, tinker, explore, collaborate. Test, try, experiment, goof up and try again. We don’t care if you get the right answers – the first time or ever. We want you to be endlessly curious, and always wonder about the world around you. We serve as a neutral place to talk about science issues that can often be evocative, and we are here to encourage creative, open-minded thinking about those issues.

In recent years we have enhanced our programmatic offerings and partnerships, which today include a vast array of experiences for every audience – very young children, school age students during and out-of-school, teens, teachers and instructional leaders, parents, young professionals and adults. Some examples include: Family Science Drop-In Events, a “beer with a scientist” series on topical science issues, a broad array of School’s Out Science Camps, mobile outreach and enrichment programs, programming for early learners and their caregivers, a maker-space for tinkering and inventing, single day science “summit” events for teenagers, family camps, science festivals, overnights, teen volunteer opportunities, film festivals, themed science celebrations to spark STEAM career interest and highlight STEAM researchers and professionals in our community... and so much more.

Science. Centered.

The new strategic plan, *Science. Centered.* is Kentucky Science Center's three-year plan to use science, technology, engineering, art and math as the platform for translating curiosity, connectivity, humanity and design thinking into a healthier, more inclusive, creative and workforce-ready region.

More details about this plan and its impact can be found in the strategic plan document and quarterly in the Key Performance Indicators document shared with the Board.



KENTUCKY
SCIENCE CENTER

SCIENCE FOR ALL

Society:

Science literacy empowers individuals and communities to ask questions, think creatively, solve problems, and work toward a better quality of life for all.

Families and Individuals:

Inspiring curiosity helps early learners appreciate the wonder around them, while nurturing lifelong learning gives teens and adults the intellectual tools to understand and impact their world.

Workforce:

Mastery of STEAM subjects and skills primes the workforce pipeline, providing next-generation businesses with workers prepared to seize the opportunities and face the challenges of the 21st century.

At Kentucky Science Center, we know **SCIENCE MATTERS**. As ambassadors of scientific values, we make science personal, fun, participatory, and relevant.

SCIENCE. CENTERED.

Key Performance Indicators Report (KPI)

FY2024 – QUARTER 1 (July, August, September 2023)

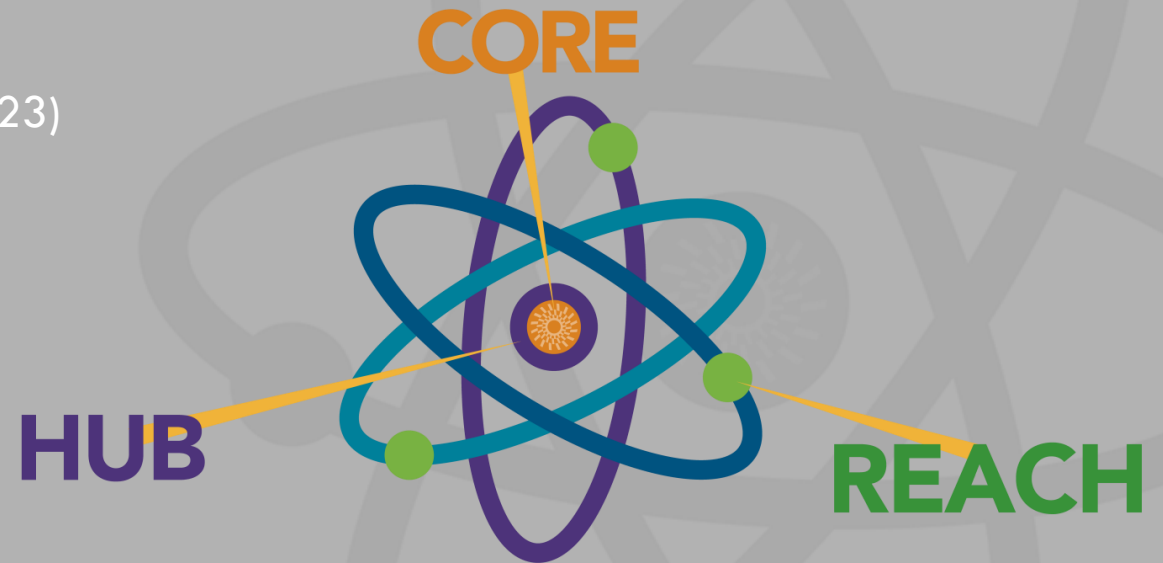


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By the Numbers

Membership

13,768 Total Memberships

11,331 Memberships from Kentucky

2,016 Memberships from Indiana

421 Memberships from other states

In the Media

18 separate press mentions in Q1

Including: Coverage of Uniquely Human opening and the Candlelight Concert Series, Coverage of Lottie's Birthday Bash and highlighting the Maker Series during Wave Country, Coverage of Lottie's Birthday Bash, new STEAM Carts, pay-by-day camps on Great Day Live and the announcement of our new board members

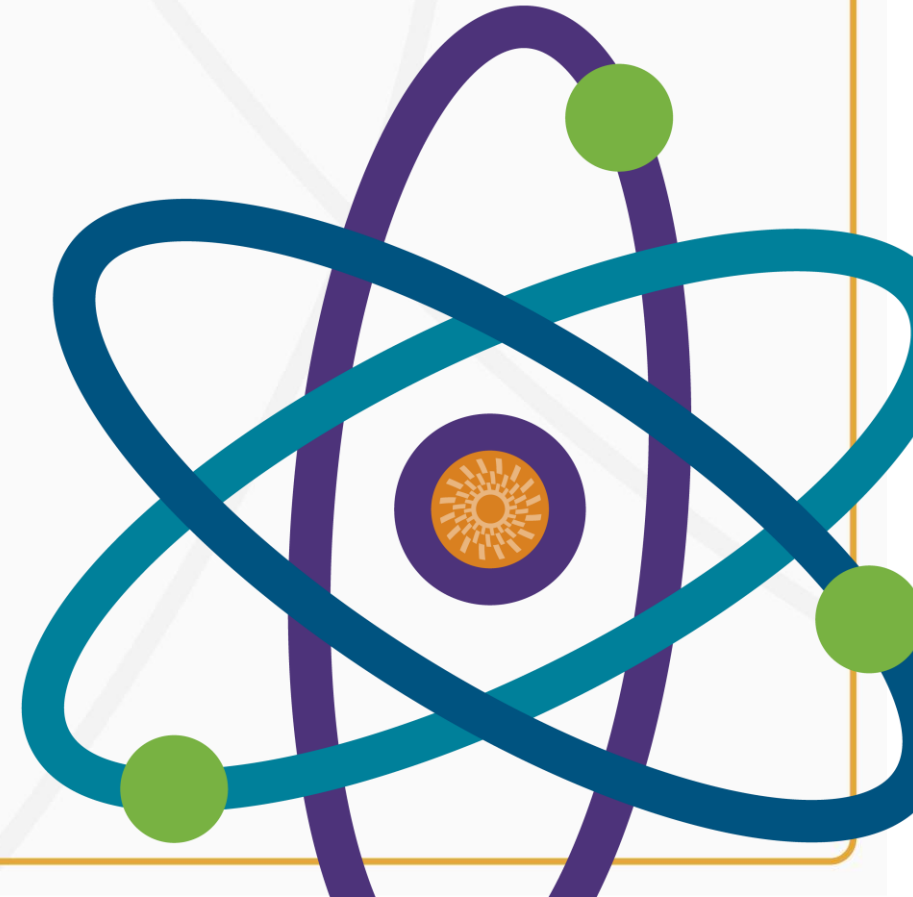
Science in Play2Go

Q1 saw **over 1,132 visitors** at **2 locations**:
Floyd and Pendleton Counties in Kentucky.

Total Served – FY24, Q1

54,398 visitors that reflects a **2% increase** over last year – that's almost **1,000** more visitors!





Average Google
Star Review




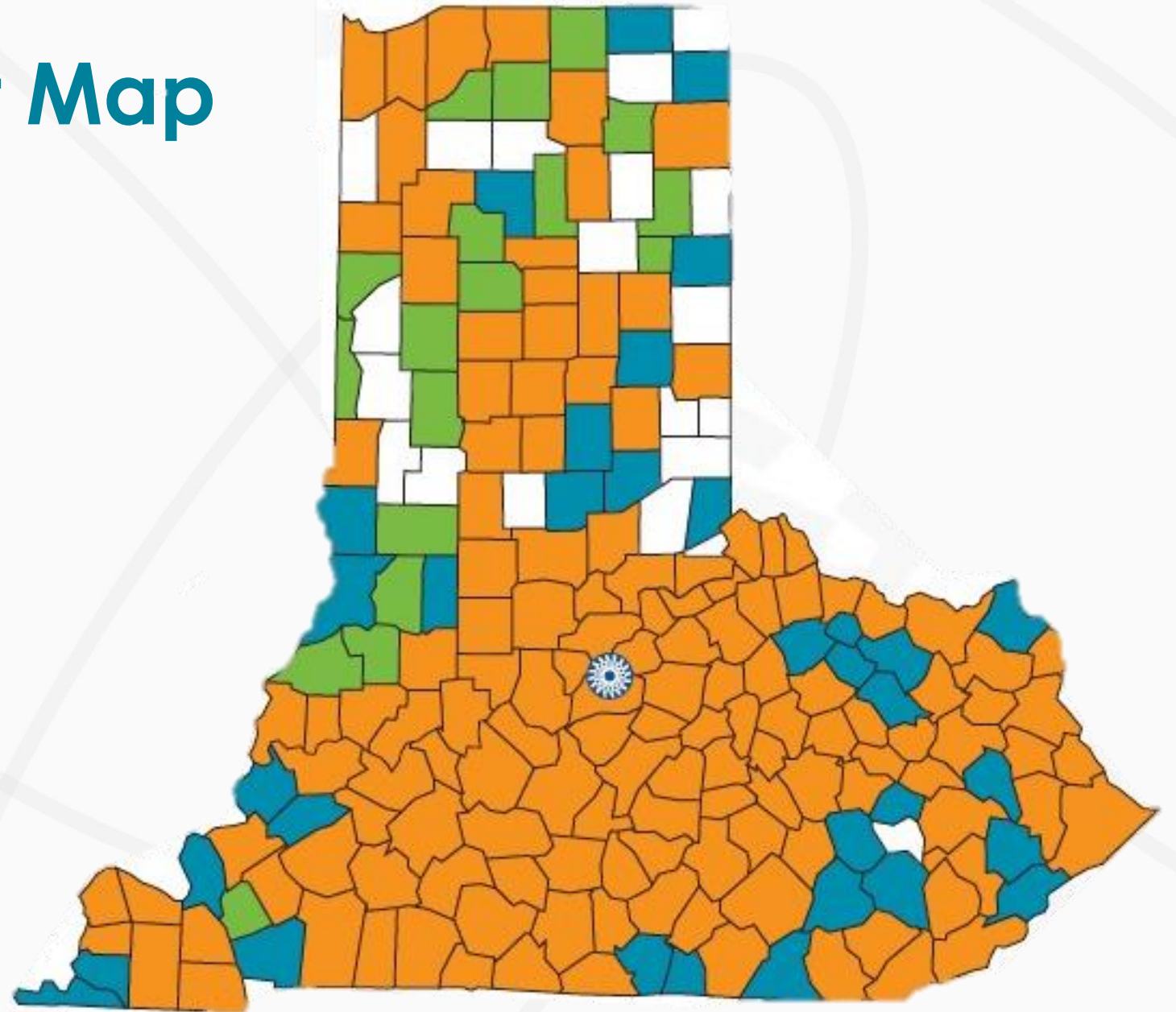
Regional Impact Map

FY2024 Q1-July 2023-September 2023

Impact Type

 Multiple Any combination of 2 or more	 Member Member resides in the County
 Onsite Public visitor (non-member) to flagship facility	 Field Trip School children attending flagship facility as part of field trip

 **Kentucky Science Center Flagship Location**



Staff Retreat

Fostering team building and supporting mental health

This year's staff retreat encompassed a blend of enjoyable team activities. The first day was spent at Dave and Busters filled with Team building activities and a presentation on mental health. The second day saw Team members volunteering at other non-profit organizations around the city. The retreat culminated in the granting of two designated mental health days for employees to prioritize their well-being and rejuvenate away from their work responsibilities. We look forward to other opportunities to strengthen the CORE of our organization.



Waterstep



Black Acre Conservancy



Dreams with Wings



Catholic Charities

Summer Camp Wrap-Up

Another Successful Summer!

- **A weekly average of 155 campers** per week over the 10 weeks of camps
- **1,554** Total campers this year, which is 280 more campers than last year!
- **48 sold out camps!**
(44 Sold Out! in 2022, 30 Sold Out! in 2021 & 2019)
- **No cancelled camps!**
(compared to 1 in 2022 and 4 in 2021)
- **All seats for the 6th-8th grade camps SOLD OUT!**
- **31 scholarships were awarded**
28 scholarships through our partnership with Grace James for the 5th-6th grade and 6th-8th grade camps, and 3 scholarships through our partnership with Trunnel for the 2nd-3rd grade camps



\$114,480
HIGHER
than last year's revenue



Summer Camp Pictures



Sensory Friendly Nights

Subtitle

In the month of August, we hosted our first Sensory Friendly Night of FY24 for 36 attendees. Our Sensory Friendly Nights offer an experience to visitors who need more space, time, and quiet to explore our favorite exhibits. These events are hosted after hours with accommodations such as turned down tones, dimmed lighting in areas, access to noise cancelling headphones, and communication boards are available if needed.

The theme for this event was “Diggin for Dino’s”. Attendees had the opportunity to dance and take a photo with a dinosaur and complete a dinosaur dig with fossils. We saw many new faces and they all felt like this was a great way for their kids to explore. One family attended with a child with a Traumatic Brain Injury who couldn’t vocally communicate. They had such a blast and by the end she was high fiving all our staff and was brave enough to go in the Happy Climber with our Educator Eddi.



Lottie's Birthday Bash

Celebrating 1-year since Lottie returned

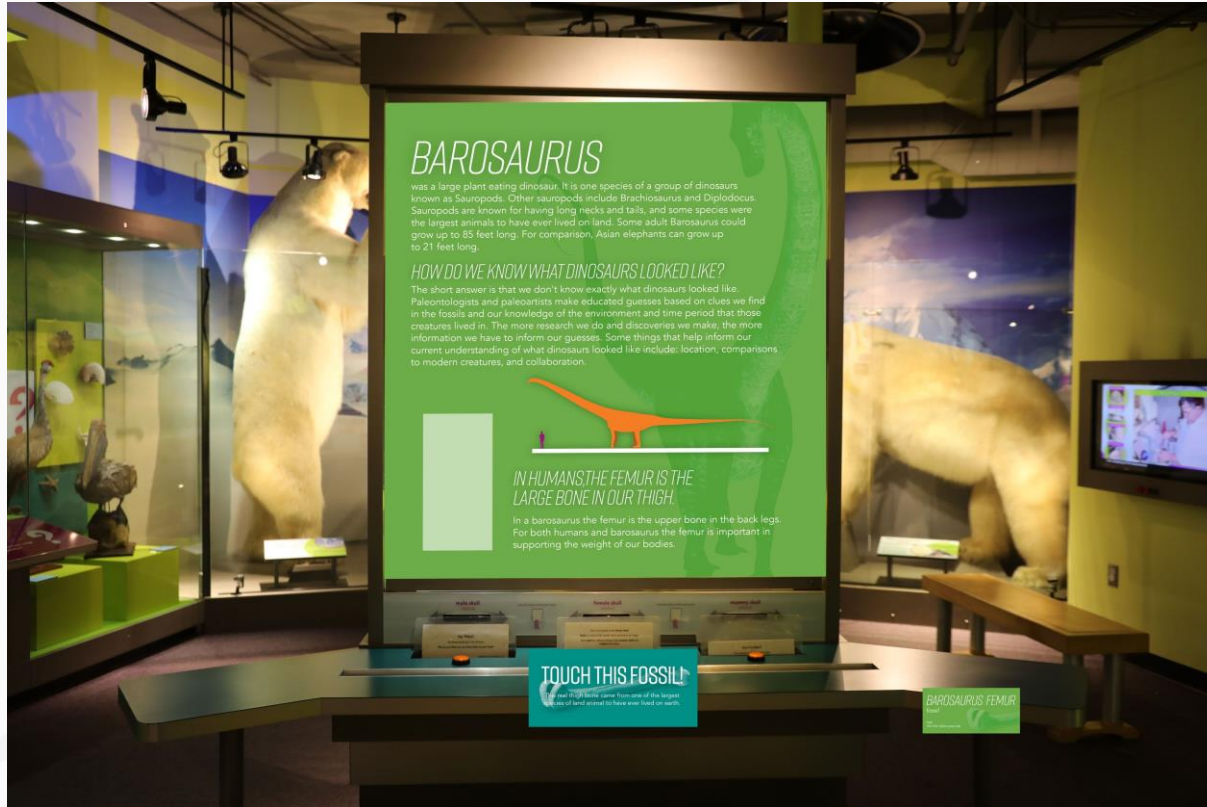
On September 17th we celebrated the 1st birthday of the return of our World's Fair dinosaur, Lottie and all things prehistoric! We danced with costumed dinosaur characters, we had many dino-mite themed activities throughout, we sang happy birthday, tried your hands at paleontology-themed maker activities in our MakerPlace and 156 got up close and personal with Dinosaurs of Antarctica 3D and Jurassic World 3D on our 4-story screen.



Lottie's Birthday Bash

Celebrating 1-year since Lottie returned

AND we were able to showcase a real barosaurus bone that we recently received, revamping the Discovery Gallery with this updated new experience.



Lottie merchandise went back on sale for a limited time.

Give for Good

58 donors
14 new donors
13 peer-to-peer
fundraising pages

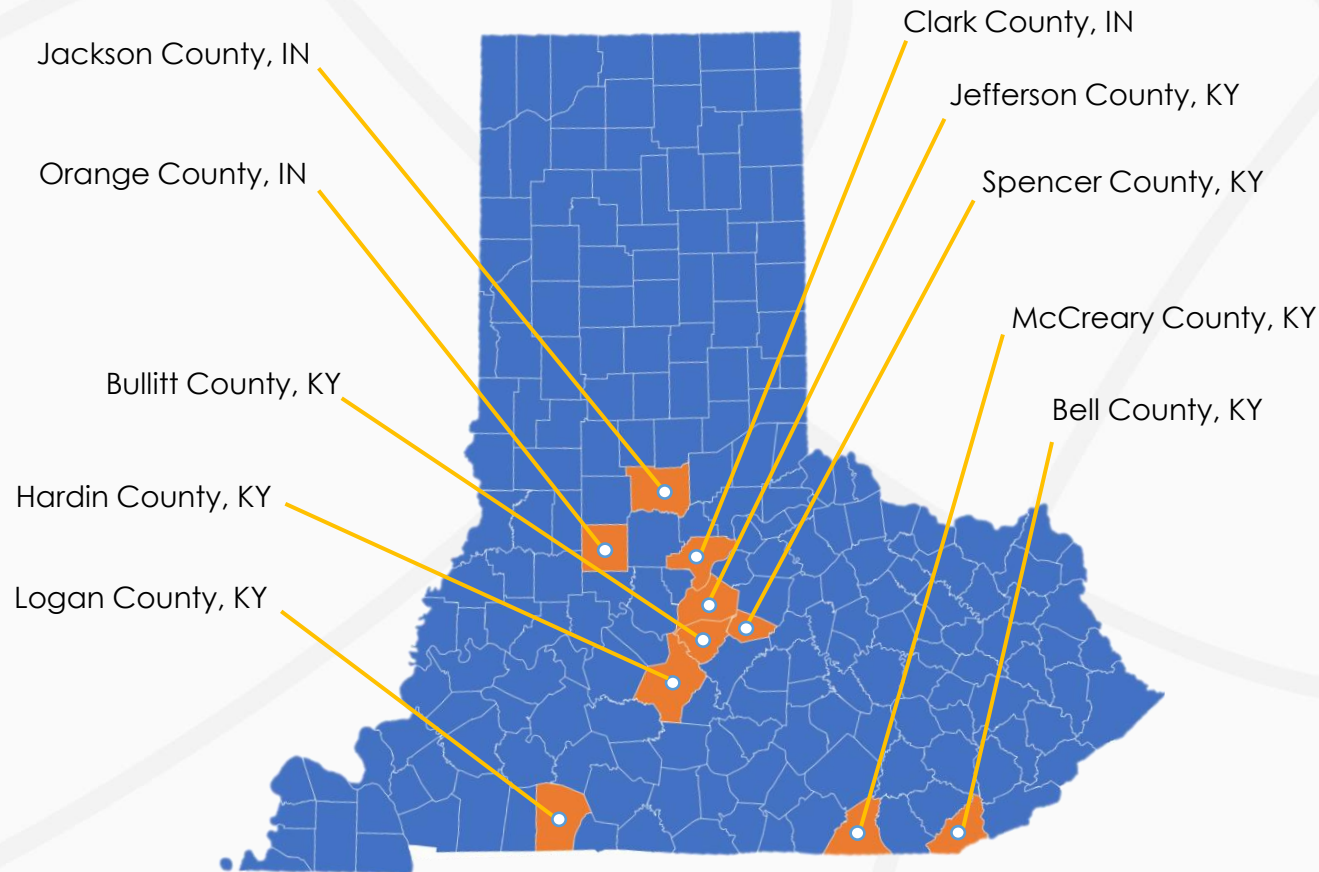
Total dollars raised: \$13,376



On Thursday, September 14th, Kentucky Science Center participated in the Community Foundation of Louisville's Give for Good Louisville 2023 day of giving. The focus of this year's Give for Good appeal centered around how exposure to Kentucky Science Center's initiatives, exhibits, and programs can help build a future where *Science Matters*. Funds raised during Give for Good go towards the annual fund for science which helps ensure children across the region have exposure to engaging, educational, and entertaining STEAM experiences that inspire them to create a better today and tomorrow. With support from invested community members, we had 13 individuals create peer-to-peer fundraising pages, which reflects a 44% increase from last year. Peer-to-peer fundraising pages give supporters the opportunity to share why they support Kentucky Science Center with their friends and families.

Youth Science Summit

On September 21st we held our annual, virtual, fall Youth Science Summit. We were joined virtually by approximately **600 students** from across Kentucky and Indiana.



Speakers included:

- **Colonel Lisa Reyn Mann**, U.S. Army Corp of Engineers
- **Executive Chef Teresa White**, Dare to Care
- **Dr. Charlie Zhang**, UofL Department of Geographic and Environmental Science
- **Dr. Ali Farooqui**, Integrative Psychiatry
- **Brelin Tilford**, Media Pros Production

Putting the Special in Events

For the past three years, all event rentals and management were outsourced. While this was a successful model in the post-COVID tenure of Kentucky Science Center, we have since moved this function back in-house and are thrilled to introduce our Special Events & Rentals Manager: Olivia Alexander.



Contact Olivia

Olivia.Alexander@kysciencecenter.org

502-561-6111



Working in events for over 7 years, Olivia's mission is simple, provide a quality & memorable experience for everyone.

Working for Levy Restaurants as the Exclusive Catering Sales Coordinator for the Kentucky Science Center was an excellent learning experience which allowed the opportunity to learn and understand the culture of the Kentucky Science Center & its internal & external needs.

Her goal is to execute internal and external events that align with the Kentucky Science Center's Mission, Vision & Values. Over the next few calendar months of 2023, her plan is to evaluate and execute pre-booked/planned events; establish & implement a new Special Event & Rental strategy to set Kentucky Science Center up for an amazing and successful FY24!

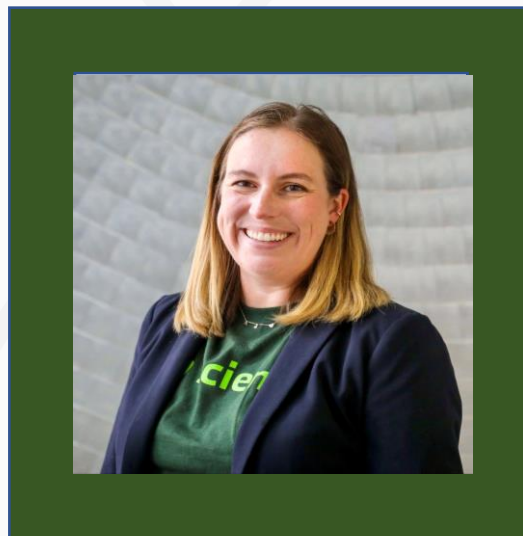
What's New?



Our own CEO, Mike Norman manned our information booth at this year's Kentucky State Fair.

~~What's New?~~ Who's New!

Welcome!



Taylor U'Sellis joined us in September as the new Senior Manager of Marketing & Communications. She comes to KY Science Center from a job working in Communications for the University of Louisville Admissions Department, where she spent the last six years. She has a BA and MA in English from Centre College and College of Charleston, respectively. Outside of work, she likes to hang out with her husband and two kids, volunteer for the PTA and hang out in her Highlands neighborhood.

SPOTLIGHT



Our assortment of tumbled gemstone rocks continues to fly right off the shelves as we saw almost 100 pieces sold in September alone.



The mini dinosaur and sea life assortment figures are always in the top 5 selling products each month with a combined total of over 170 units in little scientists' homes this quarter (Fy24-Q1)!

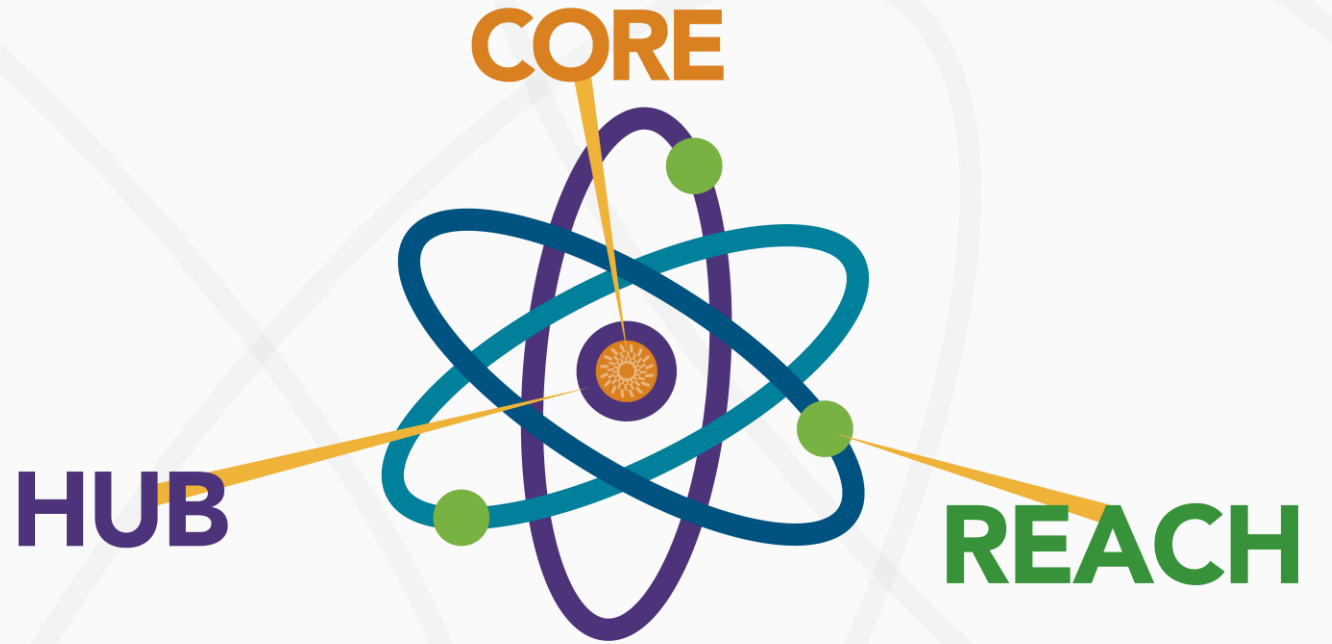


Our astronaut space ice cream serving up 3 delicious flavors in vanilla, Neapolitan, and mint chocolate chip with a combined total of 102 units enjoyed just in the month of September!



SCIENCE. CENTERED.

STRATEGIC PLAN
JULY 2022 - JUNE 2025



Strategic Goals and FY2024 Targets

CORE

STRATEGIC GOAL :

Kentucky Science Center recognizes that our Team Members form the core on which our mission rests. We are committed to tangible investments in benefits, amenities, compensation, and professional development that will value Team Member excellence, reward loyalty, and boost business growth. Recognizing that a diverse workforce is a vibrant workforce, we will embrace an Anti-Racist business culture that offers everyone a seat at the table.

FY2024 STRATEGIC TARGETS :

- Explore Internship Opportunities
- Update KSC Team Member Handbook
- Safety/Security Function & Technology
- New Hire Orientation & Offboarding Process
- Professional Development Process for All Team Members
- HRIS System
- Deeper Community Engagement
- Anti-Racism Action Plan Phase 1 Goals
- Team Member Benefit Offerings



REACH

STRATEGIC GOAL :

As the State Science Center of Kentucky, our reach extends throughout the Commonwealth and beyond. We are committed to serving the region by engaging and exciting audiences wherever they may live. Through a combination of intentional relationship building, thoughtfully targeted programming, sustained commitment to underserved communities, and innovative collaboration, we will advance our status as a world class science center and resource for lifelong learning while also building public trust.

FY2024 STRATEGIC TARGETS :

- SiP2go Funding
- STEAM Carts
- Science Travels to You
- Eclipse 2024
- Bowling Green Satellite Location
- Tennessee Valley Authority (TVA) Partnership



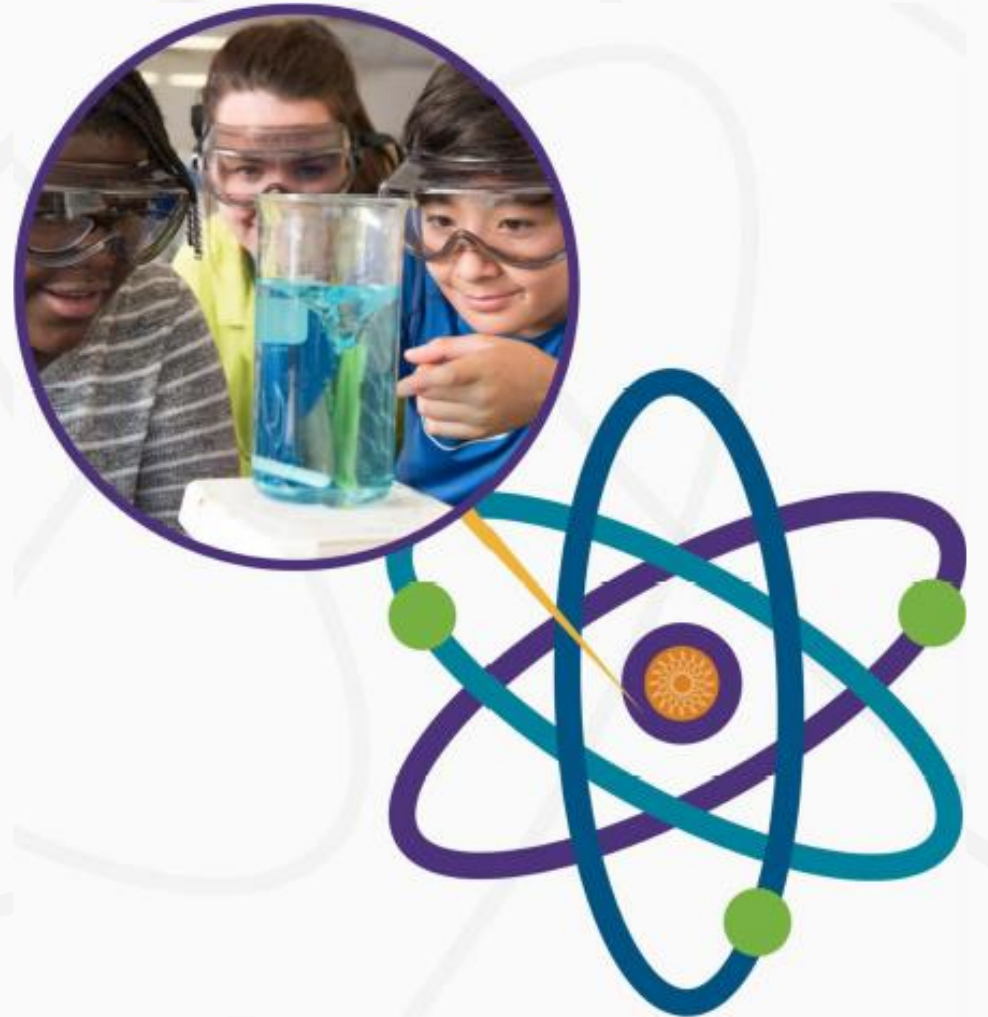
HUB

STRATEGIC GOAL :

Recognizing that our flagship location is the hub from which all our other efforts radiate, we are committed to continuous and sustained innovations to the flagship infrastructure, exhibits, and amenities. Through the development of innovative on-site experiences, we will continue to advance our status as a world class science center, a trusted regional thought leader, and a local hub for lifelong learning.

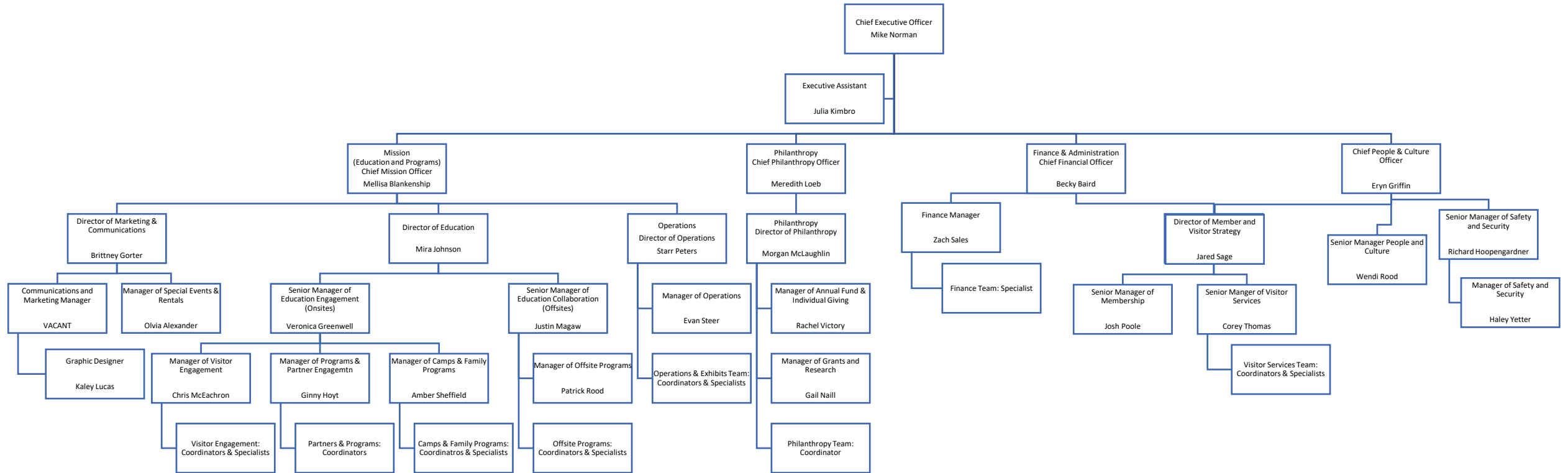
FY2024 STRATEGIC TARGETS :

- Uniquely Human
- MakerPlace Expansion
- Pulse Expansion
- Camp Offerings
- 2nd Floor
- Adult Programming
- Infrastructure
- Who Forted
- Discovery Gallery / Collections





Effective July 2023



Kentucky Science Center
Board of Directors Responsibilities

<p>Attend Board of Director Meetings Members of the Board of Directors are legally and morally responsible for all activities of the Kentucky Science Center. Attendance at Board Meetings is necessary to exercise those responsibilities.</p>	<p>Prepare for, attend, and conscientiously participate in board meetings <u>four times per year</u>. Participation via video conference is provided to accommodate those board members who are unable to attend in person. Video conferencing instructions will be provided with meeting agenda and pre-read materials in advance of each meeting.</p> <p>Board governance responsibilities include:</p> <ul style="list-style-type: none"> • knowing the organization’s mission, policies, programs, and needs • faithfully reading and understanding the organization’s financial statements • following the organization’s bylaws, policies, and board resolutions • completing an annual financial disclosure form and complying with Louisville Metro’s Code of Ethics • maintaining confidentiality about all internal matters of Kentucky Science Center • Strategic and organizational planning • Ensuring strong fiduciary oversight and financial management • Fundraising and resource development • Approving and monitoring Kentucky Science Center’s programs and services • Enhancing Kentucky Science Center’s public image
<p>Be a Science Ambassador Serve as an active advocate and ambassador for the organization</p>	<ul style="list-style-type: none"> • Make your Kentucky Science Center board involvement known • Maintain Informal, but intentional connections on behalf of the Kentucky Science Center • Leverage connections, networks, and resources; help fully achieve Kentucky Science Center’s mission • Help identify personal connections that can benefit the organization’s fundraising and reputational standing, or can influence public policy • Invite a stakeholder to a special Science Center event • Forward a Science Center e-blast to draw attention to something that might interest them • Enter “cocktail conversation” about some recent Science Center happening • Join Science Center staff for meetings with prospects or other stakeholders • Write a thank you note to someone you know who has recently provided the Science Center with a gift or other support

<p>Support Kentucky Science Center Financially Contribute generously and help identify and secure the financial resources and partnerships necessary for Kentucky Science Center to advance its mission</p>	<ul style="list-style-type: none"> • Contribute financially to the Annual Fund for Science • Leverage the company you represent for event/ program support • Purchase tickets to the Annual Fundraising Event • Invite friends to the Annual Fundraising Event or other events • Host a corporate or personal event at the Kentucky Science Center • Buy items in the gift shop and Science Center memberships as gifts for friends and family
<p>Get Involved – through committee work or special support projects Support the work of one or more standing committees and/or be available for shorter-term, specific projects</p>	<p>Standing Committees include:</p> <ul style="list-style-type: none"> • The Executive Committee represents the entire Board of Directors in making decisions that reflect the best interests for the present and future viability and sustainability of the mission of the Kentucky Science Center. • The Finance and Audit Committee oversees the fiscal operations of the Science Center and advises on best practices of legal requirements and investment strategies. • The Board Care Committee is responsible for the recruitment, retention and development of board members and board committees, while maintaining the organization’s by-laws accordingly. • The Exhibits, Facilities and Visitor Experience Committee ensures the coordination of efforts to maintain high quality physical plant, property and visitor experiences and strives to integrate community support into those efforts in order to expand audiences and impact. • The Development and Government Relations Committee advises staff on the best means to engage external stakeholders in order to boost fundraising activities, attract capital, and secure and maintain grants. • The Human Resources Committee supports the Executive Director in maintaining and introducing personnel policies throughout the Center and ensures the Center adheres to best practices.
<p>Participate in Special Events and Activities, with family or invited guests</p>	<p>These may include:</p> <ul style="list-style-type: none"> • Press conferences • Community leader gatherings • Celebrations • Internal meetings • Announcements or other fundraising events • Volunteer appreciation events • Legislative events
<p>Participate in annual Board self-evaluation survey</p>	

Introduction

Members of Kentucky Science Center's Board of Directors provide a primary link to the community. Each board member is essential to the strength of the Science Center and each serves an important volunteer role. Service on the board carries a number of requirements as well as formal and informal expectations. The Science Center's goal is to provide rewarding and enjoyable board service as well as to help board member's leverage their special skills, talents and connections on the Science Center's behalf.

Meetings

The full Board of Directors meets four times per year (September, December, March and June). Meetings are 12:00 Noon until 1:30 PM and include lunch, except for the social event scheduled for July 31 and the Annual Meeting of the Board in June. The latter events will be held in the evening and include a social time with cocktails. Your attendance at meetings is required. Due to Louisville Metro Open Records Policy, there is no call-in option available. In order to meet quorum, you must be present or participate via video conference. Instructions to participate via video conference will be provided with meeting agenda and pre-read materials in advance of each meeting.

Financial Responsibilities

We encourage all Board members to make a personally meaningful financial contribution to support Kentucky Science Center annually. We would love to be amongst your top three philanthropic choices. You may make your contribution as a one-time gift or as a pledge in the fall with a recurring schedule that works for you. We will meet with you to create an individualized plan for giving and support. We appreciate you making Kentucky Science Center a priority in terms of personal charitable giving, and we are grateful for your help to identify, cultivate, and steward relationships to support our organization. .

Event Support

Attendance at and support of our annual fundraiser is required. Leveraging a company that you represent for event support is an excellent way to contribute. In these instances, board members can, presumably, attend as part of their corporate delegation. In the absence of such situation, board members are asked to gather a group of friends or to minimally purchase two individual tickets. Board members are prime catalysts for building the profile and success of this event, so it is strongly encouraged that board members actively participate in the grassroots efforts of soliciting sponsors, as well as encouraging friends and colleagues to attend.

MISCELLANEOUS EVENTS AND ACTIVITIES: During the course of the year, there are additional events that the Science Center hosts. They may include press conferences, community leader gatherings, celebrations, internal meetings, announcements or other fundraising events. Board members will be notified of such opportunities on an ongoing basis, usually by email, and are encouraged to attend or support.

Committee Service

Board members are encouraged to support the work of an array of standing committees and/or be available for shorter-term, specific projects that may require specialized or unique board member sets. What is most important is that each board member gets involved in the organization in ways that are meaningful and impactful for all parties. This usually requires effort on the part of each board member and the executive staff in terms of identifying needs, opportunities and a match of skills.

Community Stakeholder Cultivation

Board members are the Science Center's greatest resource for stakeholder cultivation, for maintaining close and productive relationships with existing donors and for identifying and channeling prospective ones!

Science Center staff/board leadership will work with board members on an ongoing basis to identify stakeholders with whom individual board members can maintain informal, but intentional connection with on behalf of the Science Center. Board members are not expected to engage in the process of asking individuals for contributions/gifts, unless this is a comfortable and coordinated activity. Most "asks" are led and executed by a member of the Science Center team. Board members may open doors, get meetings schedule, or even participate in meetings with stakeholders. But unless a board member is comfortable doing so, Science Center staff are poised to do the rest.

Board members are primarily asked to keep the wheels greased and the lines of communication with stakeholders open – and to also alert the Science Center executive staff to any new or emerging prospects in the community. Also, if a board member learns of something interesting about an existing stakeholder executive staff welcomes and encourages board members to jot a quick email or make a phone call to provide a basic briefing of such information.

Donors respond to other donors. Board members are the most highly invested individuals associated with the Science Center. Stories, testimonials and information shared by board members with other individuals in this community will serve to strengthen existing stakeholder relationships and surface new, emerging or even latent ones.

We stand ready to assist you in any way you require to be the most effective ambassador you can be!

III. Board Organization and Membership



KENTUCKY
SCIENCE CENTER



**BOARD OF DIRECTORS:
COMMITTEE ASSIGNMENTS
July 1, 2023 - June 30, 2024**

Executive Committee (*composed of officers and committee chairpersons*):

David Tandy	<i>Chair</i>
Giavonne Rondo	<i>Vice Chair</i>
Sam Ellington	<i>Treasurer</i>
Melissa Whitehead	<i>Secretary / General Counsel</i>
John Ouseph	<i>Immediate Past Chair</i>
Sandra Baker	<i>Bowling Green Ad-Hoc</i>
Sibusiso Ngubeni	<i>Board Care</i>
Jimmy Higdon	<i>Development & Government Relations</i>
Kristin Cook	<i>Operations & Visitor Experience</i>
Gracie Becht	<i>Human Resources</i>
Ron Vonderhaar	<i>Finance and Audit</i>
Thomas Gray Jr.	<i>At-Large</i>

Executive Committee

Meeting Schedule:

Virtually via Teams
12:00-1:30 PM
Wednesday, August 30, 2023
Wednesday, September 27, 2023
Wednesday, December 6, 2023
Wednesday, February 28, 2024
Wednesday, March 27, 2024
Wednesday, May 29, 2024
Wednesday, June 12, 2024
(*Joint with Finance Committee*)

Board Care: *Sibusiso Ngubeni*

Lynette Breedlove
Jody Clasey
Paul DeMarco
Derrick Miller
Christine Rieser
Giavonne Rondo
Mike Shaffer
Linda Stone
David Tandy, ex-officio
** Mike Norman

Board Care Committee

Meeting Schedule:

Virtually via Teams
12:00-1:00 PM
Wednesday, September 20, 2023
Wednesday, December 13, 2023
Wednesday, March 20, 2024
Wednesday, May 22, 2024

Development/Government Relations: *Jimmy Higdon*

Derek Bland
Matt Erwin
Keith Hamilton
Sean Horton
Becky Johnson
Carmen Moreno-Rivera
Christien Russell
Autumn Kidd
David Tandy, ex-officio
** Meredith Loeb

Devel. & Govt. Relations Committee

Meeting Schedule:

In Person & Virtually via Teams
4:00-5:00 PM
Thursday, September 7, 2023-In-Person
(*Thank-a-Thon from 4-6 PM*)
Thursday, October 12, 2023-Virtually
Thursday, November 2, 2023-Virtually
Thursday, January 11, 2024-Virtually
Thursday, March 7, 2024-Virtually
Thursday, April 11, 2024-In-Person

Bowling Green (Ad Hoc):

Sandra Baker
Lynette Breedlove
Derrick Miller
David Tandy
** Mike Norman

Bowling Green Committee

Meeting Schedule:

Not yet set

* Committee Chair*

** Staff representative



**BOARD OF DIRECTORS:
COMMITTEE ASSIGNMENTS
July 1, 2023 - June 30, 2024**

Finance & Audit: * Ron Vonderhaar *

Sam Ellington
Aaron Butler
Heidi Konynenbelt
Kyle Miller
Giavonne Rondo
Bill Seifrit
Melissa Whitehead
Andrea Wilson
David Tandy, ex-officio
** Becky Baird

Finance Committee

Meeting Schedule:

Virtually via Teams
12:00-1:30 PM
Wednesday, October 25, 2023
Wednesday, January 24, 2024
Wednesday, April 24, 2024
Wednesday, June 12, 2024
(Joint with Executive Committee)

All New Board members will receive all meeting invites/materials and are encouraged to attend but not officially seated on Finance Committee.

Human Resources: * Gracie Becht *

Melissa Whitehead
David Tandy
** Eryn Griffin

Human Resources Committee

Meeting Schedule:

In Person & Virtually via Teams
1:00-2:00 PM
Thursday, August 17, 2023-In-Person
Thursday, November 16, 2023-Virtually
Thursday, February 15, 2024-Virtually
Thursday, May 16, 2024-In-Person

Operations & Visitor Experience: *Kristin Cook*

Aaron Butler
Henry Eng
Harmony Little
Veena Reddy
Andrew Renda
John Riley
Ryan Saxton
Billy Taylor
Chris Teeley
David Tandy, ex-officio
** Mellisa Blankenship

Ops-VE Committee

Meeting Schedule:

Virtually via Teams
10:00-11:00 AM
Wednesday, August 16, 2023
Wednesday, November 15, 2023
Wednesday, February 21, 2024

* Committee Chair*

** Staff representative

BOARD MEETING PLANNER FY2024

The Black boxes with white text are JCPS breaks and or holidays (Christmas, Labor Day, etc.)

The weeks highlighted in color correspond to the various full board and committee meetings.

The gray boxes with white text are KSC Events (ThunderBlast, Annual Fundraiser, etc.)

The green box with blue text (June 10-14) are for the join Finance/Executive Committee meeting.

MEETING	CHAIR / KSC REP.	MTG. FREQUENCY	
FULL BOARD	David Tandy / Mike	4 x per year	October 10; January 10; April 10; June 26
EXECUTIVE	David Tandy / Mike	7 x per year	Aug. 30; Sept. 27; Dec. 6; Feb. 28; Mar. 27; May 9; Jun. 12 (Joint w. Finance)
FINANCE	Ron Vonderhaar / Becky	4 x per year	Oct. 25; Jan. 24; Apr. 24; Jun. 12 (Joint w. Exec. Comm.)
DEVELOPMENT & GOVT. RELATIONS	Jimmy Higdon / Meredith	6 x per year	Sept. 7; Oct. 12; Nov. 2; Jan. 11; Mar. 7; Apr. 11
BOARD CARE	Sibusiso Ngubeni / Mike	4 x per year	Sept. 20; Dec. 13; Mar. 20; May 22
OPS-VE	Kristin Cook / Mellisa	3 x per year	Aug. 16; Nov. 15; Feb. 21
HUMAN RESOURCES / PEOPLE & CULTURE	Gracie Becht / Eryn	4 x per year	Aug. 17; Nov. 16; Feb. 15; May 16

JULY 2023							AUGUST 2023							SEPTEMBER 2023							OCTOBER 2023							NOVEMBER 2023							DECEMBER 2023							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
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30	31																																			31						
JANUARY 2024							FEBRUARY 2024							MARCH 2024							APRIL 2024							MAY 2024							JUNE 2024							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
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														31																						30						

Kentucky Science Center “Elevator Pitch”

As a Kentucky Science Center board member, you’ll have lots of opportunities to talk to friends and colleagues about Kentucky Science Center and your involvement with the organization. In some cases, you might be explaining what Kentucky Science Center’s mission is to someone unfamiliar with our work. In other cases, you might be actively trying to recruit someone to become a partner for an upcoming event, a donor, or even a fellow board member. The following bullet points can help you with those “elevator pitch” conversations.

What is Kentucky Science Center’s mission?

- As the State Science Center of Kentucky, Kentucky Science Center works to bring its Science Matters philosophy to the region.
- In 2022, Kentucky Science Center impacted 100% of Kentucky counties and 97% of Indiana counties.
- We want to provide a neutral place to talk about science issues that can often be evocative and encourage creative, open-minded thinking on those issues.
- Kentucky Science Center benefits society by promoting science literacy and empowering individuals and communities to think creatively and solve problems.
- Kentucky Science Center benefits the workforce by helping students master STEAM (Science, Technology, Engineering, Art, and Math) skills and face the challenges and opportunities of the 21st century.
- Kentucky Science Center benefits families by supporting curiosity in early learners and providing teens and adults with the intellectual means to better understand their world.

What kinds of work does Kentucky Science Center do in Louisville and beyond?

- Serving 175,000 individuals and families per year at their flagship location on Louisville’s Museum Row which provides 50,000 square feet of hands-on, interactive science learning, including their newest permanent exhibit, *Uniquely Human*.
- Serving an additional 45,000 students and families across the United States through travelling programs, *Science in Play2Go*, and virtual programming.
- Hosting over 2,000 campers per year with School’s Out Science Camps.
- Building the workforce of tomorrow through programming that introduces teens to STEAM careers, including Youth Science Summits, Pulse of Surgery, and Science Celebrations like Brain Days and Engineering Days.

Tell me more about *Science in Play2Go*

- *Science in Play2Go* is the Science Center’s travelling version of their first floor *Science in Play* exhibit. The exhibit, provided free of charge to community libraries, offers open-ended play experiences that strengthen school readiness skills and introduce young learners to ideas like experimentation and collaboration.
- Since 2016, over 200,000 people in 24 Kentucky counties have visited *Science in Play2Go*.
- Ongoing surveys of *Science in Play2Go* show that 89% of parents and caregivers report “feeling more confident in my ability to nurture my child’s science learning” and 94% believe that the exhibit helps them “think of new ways to encourage learning at home.”
- One of the biggest takeaways for caregivers who visit the exhibit is that every adult in a child’s life can support their scientific learning and literacy, regardless of their own comfort and familiarity with scientific content.

Tell me more about *Uniquely Human*

- *Uniquely Human* considers the intersection of health and humanity and how those connections shape who we are, how we think, and what we feel.
- The exhibit uses an anti-racist lens to examine how our assumptions and biases bring us together – and pull us apart.
- The goal of the exhibit is for guests to develop new self-awareness and new pathways for engaging with others empathetically.
- *Uniquely Human* was designed in conjunction with our Young Adult Content Committee and is specifically designed for teens and young adults ages 15-25.
- The exhibit was the result of four years of testing, experimentation, and on-site prototyping.

Tell me more about Pulse of Surgery

- Pulse of Surgery is a one-of-a-kind experience that gives participants an up-close view of the operating room during a live open-heart surgery.
- Students have the chance to ask questions of the surgical team during the procedure and optional extension opportunities include conversations with local medical students and hands-on organ dissections.
- The Program can be streamed live to classrooms or viewed onsite at Kentucky Science Center.
- Pulse of Surgery is made possible through collaboration with University of Louisville Health.
- Pulse of Surgery provides invaluable workforce development opportunities, highlighting the scope of careers in medicine, medical technology, and human physiology.
- In its 10-year history, Pulse of Surgery has impacted nearly 22,000 viewers from across the United States.

Tell me more about MakerPlace STEAM Carts

- MakerPlace STEAM Carts are designed to bring the best of Kentucky Science Center's MakerPlace direct to the classroom.
- Each Cart provides 28 distinct activity lessons, plus all the curriculum, teacher handouts, consumables, and technology enhancements necessary for each lesson.
- MakerPlace STEAM Carts are geared towards grades 1-5 and designed for up to 25 students to participate in individual or group sessions.
- Activities include chromatography, digital microscopes, paper circuits, 3D pens, Ozobots, and DYO Hovercraft.
- A limited number of carts are provided for free to schools in Kentucky and Indiana each year for 6-month residencies. Sponsors can also purchase carts directly for schools in their communities.

How can I support Kentucky Science Center?

- **Visit** and encourage others to visit or purchase a membership
- **Donate** to the Annual Fund for Science to support Kentucky Science Center's efforts throughout the year.
- **Come to a Kentucky Science Center event** like the annual Celebration of Science or one of their regular Adult Series happenings.
- **Encourage your business to become a Kentucky Science Center sponsor.** Whether you're supporting one of Kentucky Science Center's great events, underwriting an exhibit, or bringing STEAM Carts or other science experiences to your community, there are plenty of ways to help.
- **Have a conversation with Mike Norman**, Kentucky Science Center's CEO. He's always excited to get connected to interesting people and projects.



Board of Directors Facebook

FY2024

Board Member	Company
Sandra Baker	Bowling Green Area Chamber of Commerce
Gracie Becht	Brown-Forman
Derek Bland	HJI Supply Chain Solutions
Lynette Breedlove	The Gatton Academy of Mathematics and Science
Aaron Butler	Bardstown Bourbon Company
Jody Clasey	University of Kentucky
Kristin Cook	Bellarmine University
Paul DeMarco, Jr.	University of Louisville
Sam Ellington	Baird Trust
Henry Eng (*)	GE Appliances
Thomas Gray, Jr.	Humana
Keith Hamilton	LB Manufacturing
Jimmy Higdon	MML&K Government Solutions
Sean Horton (*)	UPS Airlines
Becky Johnson	Jefferson County Public Schools (JCPS)
Autumn Kidd (*) (^)	UofL Health-Jewish Hospital
Heidi Konynenbelt	PPL / LG&E/KU
Harmony Little	Kentucky Community & Technical College System (KCTCS)
Derrick Miller	Tennessee Valley Authority (TVA)
Kyle Miller (*)	Denton's Bingham Greenbaum
Carmen Moreno-Rivera	
Sibusiso Ngubeni	DDW Color House
John Ouseph	Starbuck's
Marty Pollio (^)	Jefferson County Public Schools (JCPS)
Veena Reddy	Schmidt Associates
Christine Rieser (*)	Caesars Southern Indiana
Andrew Renda (*)	Humana
John Riley	Samtec / Maker13
Giavonne Rondo	GOMobileMD
Christien Russell (*)	Thrivent
Ryan Saxton	Wood Mackenzie
Norman Seawright	UPS Airlines
Bill Seifrit	PNC
Michael Shaffer	Beam Suntory
Linda Stone	Partners for Rural Impact
David Tandy	Denton's Bingham Greenbaum
William "Billy" Taylor (*)	Papa John's International
Chris Teeley	Brown-Forman
Ron Vonderhaar	Lexmark International, Inc.
Melissa Whitehead	Churchill Downs Incorporated
Andrea Wilson	Michter's Distillery, LLC

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Highlighted text denotes info has not been updated for FY24

Sandra Baker (*)

Vice President Workforce and Education
Bowling Green Area Chamber of Commerce

710 College Street
Bowling Green, KY 42101
www.bgchamber.com
270-901-4617
sandra@bgchamber.com
[LinkedIn](#)

Assistant Information

Olivia Howard, Manager
270-282-8005
Olivia@bgchamber.com

Personal Information:

425 Autumnstone Lane
Bowling Green, KY 42013
270-202-6965
sandrabakerky@gmail.com

Family: John Baker, Isaac Baker April 1997, Luke Baker January 2001

I prefer to receive email and mail at my business address.
Please copy my Assistant if I am out of the office.

Memberships (clubs, professional organizations, civic, etc.)

Broadway Methodist Church
BG Business Women

Hobbies and special interests:

Travel and Reading

How does "Science Matter" to you personally and to your business/organization?

STEM education is a critical driver for an innovative economy. Our students need the opportunity to develop logical thought processes and experience challenging problem-solving requiring creativity. Our young people will live and work in a knowledge-based society and science is the most important bridge to their success.



(*) New Board Member in FY2024
(^) Ex-Officio Board Member

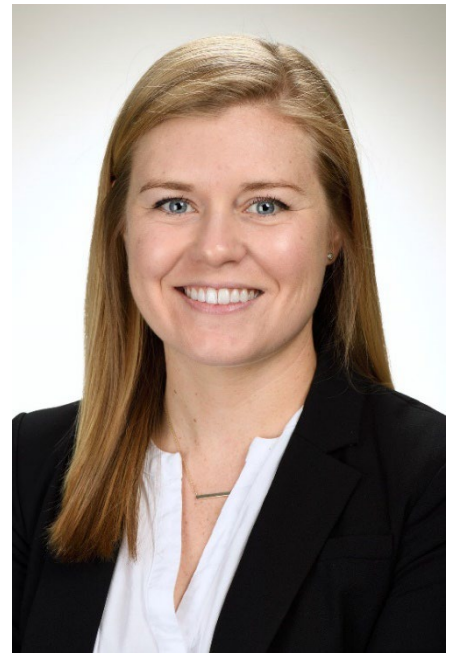
Elisabeth Grace Becht

HR Manager
Brown-Forman
Human Resources Committee Chair

Dixie Hwy #1038
Louisville, KY 40210
www.brown-forman.com
502-299-5866
Gracie_Becht@B-F.com

Personal Information:

3102 Runnymede Rd
Louisville, KY 40222
502-299-5866
egstoess@gmail.com



Family: Nathan Becht, Barrett Becht - July 19, 2019; Catherine Becht - May 9, 2022

I prefer to receive email at my business address and mail at my personal address

Memberships (clubs, professional organizations, civic, etc.)

Lakeside Swim Club

Hobbies and special interests:

Reading, swimming, spending time with my Family

How does “Science Matter” to you personally and to your business/organization?

Science is so important for the future of our children and is applicable in nearly every business organization

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Derek Bland

VP New Business Development
HJI Supply Chain Solutions

9300 Shelbyville Road, Suite 609
Louisville, KY 40222

www.HJIsolutions.com

502-643-2800

dbland@hjisolutions.com

[LinkedIn](#)

Personal Information:

2411 Middle Creek Court
Fishersville, KY 40023
502-475-4424



I prefer to receive email and mail at my business address.

Memberships (clubs, professional organizations, civic, etc.)

Advanced Manufacturing & Logistics Board Member, Univ. of Louisville Logistics & Distribution Board Member,
Louisville Sports Commission Board Member, One Southern IN Board Member, GLI Economic Advisory Board Member

Hobbies and special interests:

Mentoring, sports advocate

How does “Science Matter” to you personally and to your business/organization?

Business processes, including decision-making, hiring, training and marketing can benefit from implementing data science methodologies. It can help reach well-informed conclusions that will help businesses expand in intelligent, strategic ways.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Highlighted text denotes info has not been updated for FY24

Lynette Breedlove, Ph.D.

Director
The Gatton Academy of Mathematics and Science

1906 College Heights Blvd, #71031
Bowling Green, KY 42101-1031

www.wku.edu/academy

270-745-3605

lynette.breedlove@wku.edu

[LinkedIn](#)

Personal Information:

514 Tobias St.

Gallatin, TN 37066

281-731-8470

lynette.breedlove@gmail.com

Family: Tony Morrison, Carter Morrison 6/7/2007



I prefer to receive email at my business address and mail at my personal address

Memberships (clubs, professional organizations, civic, etc.)

The Association of Boarding Schools; Kentucky Association for the Gifted; The Association for the Gifted; The Council for Exceptional Children; The World Council for Gifted and Talented Children; Texas Association for the Gifted and Talented

Hobbies and special interests:

watching my son play ice hockey; antiquing

How does “Science Matter” to you personally and to your business/organization?

Science is how we make sense of the world. My job is to help teenagers interested in STEM explore their infinite possibilities and propel them into STEM careers they find fulfilling.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Aaron Butler

Senior Project Manager
Bardstown Bourbon Company

1500 Parkway Drive
Bardstown, KY 40004
www.bardstownbourbon.com
859-797-0871
abutler@bardstownbourbon.com
[LinkedIn](#)

Personal Information:

121 Four Seasons Drive
Cox's Creek, KY 40013
859-797-0871



Family: Jenni Butler; Lucas Buter, 5/10/2007, Brayden Butler, 6/4/2009, Anna Cvitkovic, 7/20/2010, Lily Butler, 10/7/2020

I prefer to receive email and mail at my personal address.

Hobbies and special interests:

I enjoy traveling with my family and experiencing new places and trying new cuisines.

How does “Science Matter” to you personally and to your business/organization?

Science plays a pivotal role in the art of bourbon making. From creating exciting new blends and collaborations to proofing and finishing the bourbon, science is used throughout our company and industry.

Jody Clasey, Ph.D.

TITLE

University of Kentucky

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

LINKEDIN

Assistant Information

NAME

PHONE/EMAIL

Personal Information:

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

Family:

I prefer to receive EMAIL at my business/personal address and MAIL at my business/personal address

Memberships (clubs, professional organizations, civic, etc.)

Hobbies and special interests:

How does "Science Matter" to you personally and to your business/organization?

Krsitin Cook, Ph.D.

Professor of Science Education
Bellarmine University
Operations & Visitor Experience Committee Chair

2001 Newburg Road
Louisville, KY 40205
www.bellarmino.edu
(502) 272 8146
kcook@bellarmine.edu
[LinkedIn](#)

Assistant Information

Lauren Niederstadt
502-272-7190
lniederstadt@bellarmine.edu

Personal Information:

2404 Northfield Court
Louisville, KY 40222
812-219-6554
kcook@bellarmine.edu

Family: Dan Cook; Liam (3/17/2010) and Evan (08/15/2016)

I prefer to receive email and email at my personal address.
Copy my assistant on communication concerning scheduling.

Memberships (clubs, professional organizations, civic, etc.)

School Science and Mathematics Association
National Science Teaching Association
Association for Science Teacher Educators

Hobbies and special interests:

Hiking, Sailing, Pilates/Yoga, Animals

How does "Science Matter" to you personally and to your business/organization?

Science education is about cultivating care, connection, and understanding of ourselves and other creatures, our planet, and our resources.



Paul DeMarco Jr., Ph.D.

Professor
University of Louisville

315 Life Sciences Bldg, 2301 S. 3rd St.
Louisville, KY 40209
www.louisville.edu
(502) 852-0788
paul.demarco@louisville.edu

Personal Information:

2357 Valletta Ln.
Louisville, KY 40205
(502) 548-1642
pjdema01@gmail.com

Family: Barbara Stetson

I prefer to receive email at my business address and mail at my personal address



Memberships (clubs, professional organizations, civic, etc.)

Council of Graduate Schools, Council of Undergraduate Research

Hobbies and special interests:

cooking, gardening, hiking

How does “Science Matter” to you personally and to your business/organization?

Science has been a part of much of my life and career, and I have mentored many students on their pathway to becoming behavioral scientists. Science education provides and fosters many different types of learning and skills, such as critical analysis, planning, and diversity of thought. The process of scientific discovery and scholarship helps improve the human condition as well as the world in which we live. With so much disdain for science these days, it's critical that we are all ambassadors for the many disciplines for which science advances knowledge and the important skills it provides those who are able to embrace its benefits.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Sam Ellington

TITLE

Hilliard

Treasurer

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

LINKEDIN

Assistant Information

NAME

PHONE/EMAIL

Personal Information:

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

Family:

I prefer to receive EMAIL at my business/personal address and MAIL at my business/personal address

Memberships (clubs, professional organizations, civic, etc.)

Hobbies and special interests:

How does "Science Matter" to you personally and to your business/organization?

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Highlighted text denotes info has not been updated for FY24

Henry Eng (*)

Vice President, Cooking
GE Appliances

4000 Buechel Bank Road
Louisville, KY 40225

www.geappliances.com

502-452-5618

henry.eng@geappliances.com

Personal Information:

2413 Crystal Springs Pl
Louisville KY 40245

502-314-8373

henryeng@msn.com



Family: Marilu, spouse; Jacob Sep 3, Jonathan Nov 16, Joseph May 18, Sophia Jan 19

I prefer to receive email and mail at my business address.

Memberships (clubs, professional organizations, civic, etc.)

Asian Pacific American Forum, GEA Pride, Metro United Way

Hobbies and special interests:

Cooking, Traveling, Photography

How does “Science Matter” to you personally and to your business/organization?

Cooking is an emotional journey that we share with our family and loved ones. There is an art of cooking, but the techniques and processes are based on the science. Our job is to enrich our owner's cooking experience through world class products and innovative features.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Highlighted text denotes info has not been updated for FY24

Thomas Gray Jr.

Associate Director
Humana
At-Large, Executive Committee

101 East Main St.
Louisville, KY 40202

www.humana.com

502-580-5959

tgray3@humana.com

[LinkedIn](#)

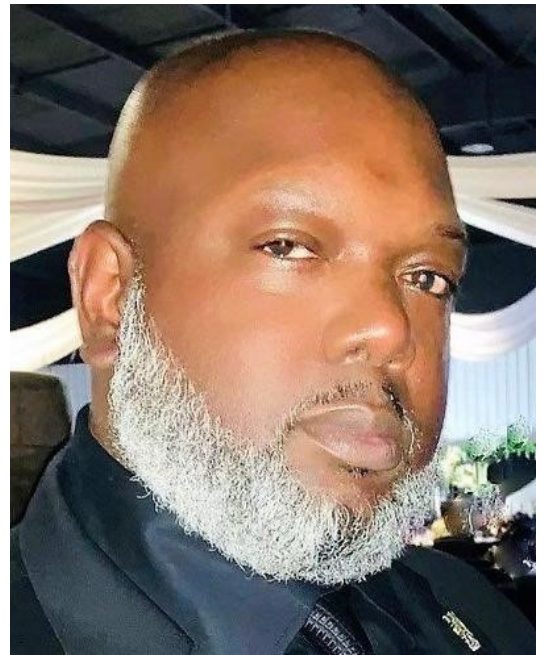
Personal Information:

5905 Bay Harbor Drive

Louisville, KY 40228

502-608-6877

thomasgray1911@yahoo.com



Family: Meika Gray, Alexis Gray 07/23/1997 Myrianna Coverson 03/28/1999 Jordan Gray 02/07/07

I prefer to receive email at my business address and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

Omega Psi Phi Fraternity, Inc.

Hobbies and special interests:

Mentoring

How does “Science Matter” to you personally and to your business/organization?

I'm in IT and I use science everyday.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Keith Hamilton

TITLE

LBI Manufacturing

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

LINKEDIN

Assistant Information

NAME

PHONE/EMAIL

Personal Information:

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

Family:

I prefer to receive EMAIL at my business/personal address and MAIL at my business/personal address

Memberships (clubs, professional organizations, civic, etc.)

Hobbies and special interests:

How does "Science Matter" to you personally and to your business/organization?

James “Jimmy” Higdon

Principal
MML&K Government Solutions
Development & Government Relations Committee Chair

305 Ann St., Suite 308
Frankfort, KY 40207

www.MMLKGov.com

502-875-1176

jhigdon@mmlk.com

[LinkedIn](#)

Assistant Information

Marie Fowler

502-875-1176

mfowler@mmlk.com

Personal Information:

2300 Mohican Hill Court

Louisville, KY 40207

502-330-5952

higdonjm01@gmail.com



Family: Lashae Higdon, Graham Higdon 6/27/14 & Parker Higdon 5/12/17

I prefer to receive email at my business address and mail at my personal address.
Please copy my assistant on all communication.

Memberships (clubs, professional organizations, civic, etc.)

Louisville Boat Club

Kentucky Republican State Executive Cmte. Member

Hobbies and special interests:

Playing guitar. World history. Fishing. Travel.

How does “Science Matter” to you personally and to your business/organization?

Science is fundamental to understanding the world around us and orients humanity toward the future it wants.

Advancement in the sciences has proven to unleash human potential and will positively transform the state and this community for the better.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Sean Horton (*)

Assistant Chief Pilot, Boeing 757/767 Flight Standards and
Training Captain
UPS Airlines

802 Grade Lane
Louisville, KY 40213

www.UPS.com

609-284-1751

seanhorton@ups.com

[LinkedIn](#)

Personal Information:

10413 Championship Court

Prospect, KY 40059

609-284-1751

aerialpooch@gmail.com

Family: Ania Horton; Adam Horton, 4/19/2010 Maya Horton, 9/4/2011

I prefer to receive email and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

Yankee Air Museum, Organization of Black Aerospace Professionals.

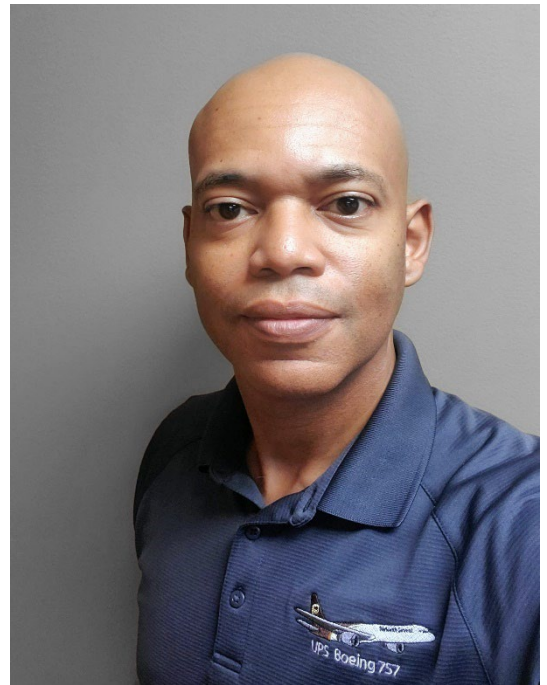
Hobbies and special interests:

Spending time with my family, volleyball, flying vintage aircraft, WW2 history, fitness, travel.

How does “Science Matter” to you personally and to your business/organization?

The nature of my profession, aerospace, is science-intensive at its core. Virtually every aspect of flying involves physics, complex calculations, and knowledge of mechanics.

Outside of the scope of the airline, UPS is an industry leader in innovation, conservation, and environmental responsible business practices.



(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Becky Johnson

Teacher
JCPS

Jefferson County Public Schools
7609 Saint Andrews Church Rd
Louisville, KY 40214

www.jefferson.kyschools.us

(502) 485-8337

rebecca.johnson@jefferson.kyschools.us

[LinkedIn](#)

Assistant Information

Cheryl Entrican

Personal Information:

1300 Barret Avenue

Louisville, KY 40204

502-539-4900

rebeccajohnson@protonmail.com

I prefer to receive email and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

Beta Phi Mu

Hobbies and special interests:

Kayaking, painting, dancing

How does "Science Matter" to you personally and to your business/organization?

Science is the foundation of understanding our world and is critical in solving some of our biggest problems.



(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Autumn Kidd (*)^(^)

Director of Clinical Support Services
UofL Health-Jewish Hospital Ex-Officio Board Member/Young
Professionals Advisory Board Chair

200 Abraham Flexner Way
Louisville, Kentucky 40202
www.uoflhealth-now.org
502-560-8423
autumn.kidd@uoflhealth.org

Personal Information:

4312 Winchester Road
Louisville, Kentucky 40207
270-766-8341
ackidd01@gmail.com

Family: Matthew Miller



I prefer to receive Email at my business address and mail at my personal address

Memberships (clubs, professional organizations, civic, etc.)

Beta Gamma Chapter of Chi Omega Fraternity Advisory Board

Hobbies and special interests:

Travel, Baking

How does "Science Matter" to you personally and to your business/organization?

Working in healthcare we "do science" daily and using the best evidence and research is vitally important to the care of our patients as well as our staff.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Heidi Konynenbelt

Sr. Director, Product Management and Technology Delivery
PPL

Two North Ninth Street
Allentown, PA 18101

www.pplweb.com

218-731-3064

hkonynenbelt@pplweb.com

Personal Information:

12200 Redspire Drive, #301

Louisville, KY 40299

218-731-3064

heididud@yahoo.com

Family: James



I prefer to receive email at my business address and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

Professional Engineer in MN and KY

Hobbies and special interests:

Music, Theater, Reading, Sports, Hiking

How does "Science Matter" to you personally and to your business/organization?

My organization hires talented people who can solve problems methodically and leverage science and technology to do that.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Harmony Little

Executive Director of Credentialing Strategies
Kentucky Community & Technical College System (KCTCS)

300 North Main Street
Versailles, KY, 40383

www.kctcs.edu

859-256-3591

harmony.little@kctcs.edu

[LinkedIn](#)

Personal Information:

678 Hill N Dale Road

Lexington, KY 40503

859-753-8296

littleharmony@gmail.com

Family: Eric Little, Kai Little, 10/22/15



I prefer to receive email at my business address and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

I'm currently pursuing my Ed.D., so there is little room for anything else

Hobbies and special interests:

I like to read, cook, hike, travel and watch my son play soccer, and spend time with family and friends.

How does "Science Matter" to you personally and to your business/organization?

Sciences matter to me personally because it sparks curiosity and leads to understanding. To my organization, science courses is part of many of our degrees and is important for students to understand whether they want to be a scientist or not.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Highlighted text denotes info has not been updated for FY24

Derrick Miller

Customer Relations Manager
Tennessee Valley Authority (TVA)

10060 State Route 45 N
Hickory, KY 42051

www.tva.com

270-856-4581

dlmiller@tva.gov

[LinkedIn](#)

Personal Information:

745 Massac Church Rd

Paducah, KY 42051

270-331-4154

derrickmiller@hotmail.com



I prefer to receive email at my business address and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

IEEE

Hobbies and special interests:

Coaching kids in robotics, baseball, and basketball

How does “Science Matter” to you personally and to your business/organization?

I remember as a kid wondering how things worked and then the awe and sense of empowerment once I learned the science behind it. Really enjoy working to create that experience for this generation of children and to witness it firsthand whenever possible.

Kyle Miller (*)

TITLE

Denton's Greenbaum Bingham

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

LINKEDIN

Assistant Information

NAME

PHONE/EMAIL

Personal Information:

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

Family:

I prefer to receive EMAIL at my business/personal address and MAIL at my business/personal address

Memberships (clubs, professional organizations, civic, etc.)

Hobbies and special interests:

How does "Science Matter" to you personally and to your business/organization?

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Carmen Moreno-Rivera

[LinkedIn](#)

Personal Information:

6718 Brook Terrace Dr

Louisville, KY 40228

615-473-7399

CMorenoRivera@gmail.com

Family: Dee Muldrow

I prefer to receive email and mail at my personal address.



Memberships (clubs, professional organizations, civic, etc.)

Louisville Metropolitan Sewer District - Board member

Lambda Theta Alpha Latin Sorority, Inc. - Lifetime member

University of Tennessee Black Alumni Council - Board member

Hobbies and special interests:

Travel, reading, running

How does “Science Matter” to you personally and to your business/organization?

I am an engineer and advocate for all things STEM and STEAM, especially for women and historically underrepresented groups in the field.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Highlighted text denotes info has not been updated for FY24

Sibusiso Ngubeni

Global Quality Director
Givaudan Sense Colour
Board Care Committee Chair

100 S Spring St
Louisville, KY 40206
www.givaudan.com
(502) 568-5073
sibusiso.ngubeni@givaudan.com

Personal Information:

9110 Creek View Estates Ct.
Louisville, KY 40291
(502) 905-8008
sibusisobs.ngubeni@gmail.com



Family: Shirley Terblanche-Ngubeni, Siyanqoba Ngubeni 12/16/2008; Nkosi Ngubeni 05/06/2015

I prefer to receive email at my business address and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

Lean six-sigma black belt

Hobbies and special interests:

Traveling, soccer.

How does “Science Matter” to you personally and to your business/organization?

Science affects our daily lives from the air we breathe, the food we eat, and the jobs we do. I have always loved Science from school, and I now work in a Scientific field making food and beverages appealing to the consumer.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

John Ouseph

TITLE

Starbuck's
Immediate Past Chair

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

LINKEDIN

Assistant Information

NAME

PHONE/EMAIL

Personal Information:

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

Family:

I prefer to receive EMAIL at my business/personal address and MAIL at my business/personal address

Memberships (clubs, professional organizations, civic, etc.)

Hobbies and special interests:

How does "Science Matter" to you personally and to your business/organization?

Marty Polio, Ed.D. (^)

Superintendent

JCPS

Ex-Officio Board Member

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

LINKEDIN

Assistant Information

NAME

PHONE/EMAIL

Personal Information:

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

Family:

I prefer to receive EMAIL at my business/personal address and MAIL at my business/personal address

Memberships (clubs, professional organizations, civic, etc.)

Hobbies and special interests:

How does "Science Matter" to you personally and to your business/organization?

Veena Reddy

TITLE

Schmidt Associates

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

LINKEDIN

Assistant Information

NAME

PHONE/EMAIL

Personal Information:

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

Family:

I prefer to receive EMAIL at my business/personal address and MAIL at my business/personal address

Memberships (clubs, professional organizations, civic, etc.)

Hobbies and special interests:

How does "Science Matter" to you personally and to your business/organization?

Andrew Renda (*)

Vice President, Population Health
Humana

500 West Main Street
Louisville, KY 40202
www.humana.com
502.615.0355
arend1@humana.com
[LinkedIn](#)

Personal Information:

6110 Two Springs Lane
Louisville, KY 40207
502.432.0887



Family: Kate Renda, Sophie (11/01/2006), Jack (05/25/2010), Alex (5/23/2013)

I prefer to receive email and mail at my personal address.

Hobbies and special interests:

Tennis, hiking, travel, population health

How does “Science Matter” to you personally and to your business/organization?

Science matters because it helps us understand the world around us. Scientific methods lead to new discoveries, help us make informed decisions, and make us wiser stewards of limited resources.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Christine Rieser (*)

Beverage and Entertainment Operations Manager
Caesars Southern Indiana

11999 Casino Center Drive
Elizabeth, Indiana 47117
www.caesars.com
502-618-7073
crieser@caesars.com

Personal Information:

2111 Eastern Parkway #8
Louisville, KY 40204
502-618-7073
crieser@caesars.com



I prefer to receive email at my business address and mail at my personal address

Hobbies and special interests:

Reading, running, spending time with family and friends. Anything competitive as well!

How does “Science Matter” to you personally and to your business/organization?

I am so excited to join the KSC and be able to spread the word in Southern Indiana and to my co-workers. I am so intrigued by what I have seen and the people I have met so far and their willingness to help the community learn science and help them develop.

John Riley

Technical Marketing/Engineering
Samtec

520 Park East Blvd.
New Albany, IN 47150

www.samtec.com

502-338-6315

john.riley@samtec.com

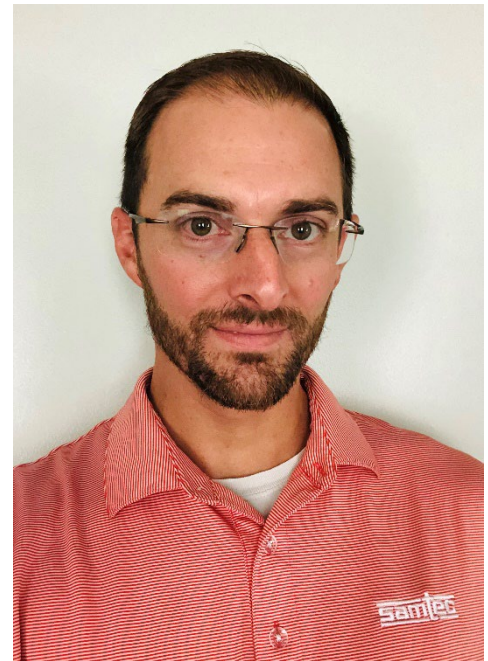
[LinkedIn](#)

Personal Information:

10319 Stoney Point Road
Charlestown, IN 47111

502-338-6315

john.riley@maker13.com



Family: Christy Riley, Scott Riley - 03/29/11, Sam Riley - 02/22/14

I prefer to receive email at my business address and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

Kentucky Science Center! Maker13, Leadership Southern IN, Kentucky Colonel

Hobbies and special interests:

Woodworking, Building, Making, Old Cars, Table Tennis

How does "Science Matter" to you personally and to your business/organization?

Science Matters to me for personal understanding of how the world around me works, professionally to develop new products and materials for the electronics market. Science helps connect things my kids are learning to where they have been used and where they could be used in the future.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Giavonne Rondo

Physician
GObileMD
Board of Directors Vice Chair

1455 Cedar Street Suite D
Clarksville, IN 47129

www.GObileMD.com

812-924-7323

giavonnerondo633@gmail.com

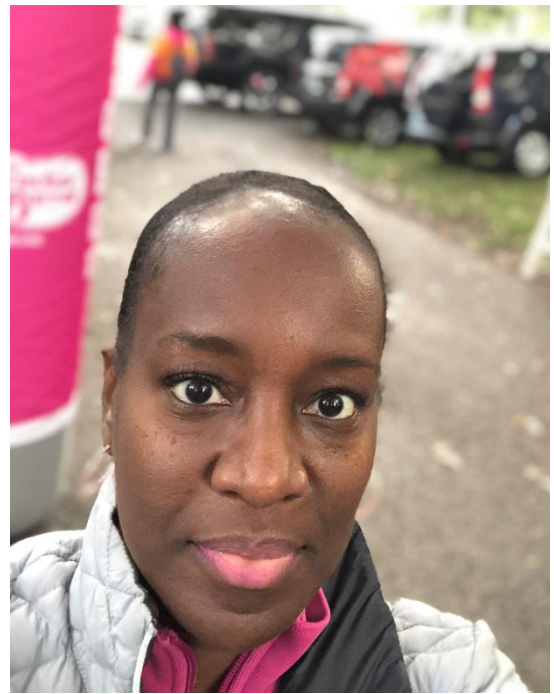
Personal Information:

3131 Mackenzie Drive
Jeffersonville, IN 47130

502-550-1695

giavonneron@msn.com

Family: Lola 3/16/10



I prefer to receive email and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

- Spelman College Alumnae Association
- Indiana State Medical Association
- Jack & Jill of Louisville
- Kentucky Medical Association
- St. Stephen Baptist Church

Hobbies and special interests:

Reading, travel, cooking, hiking, spending time with family

How does “Science Matter” to you personally and to your business/organization?

Science matters to me personally in being fully aware, curious about the entire world and informs everything I do professionally.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Christien Russell, Ph.D. (*)

Corporate DEI Lead
Thrivent

600 Portland Ave S
Minneapolis, MN 55415

www.Thrivent.com

202-417-1555

Christien.russell@thrivent.com

[LinkedIn](#)

Personal Information:

825 Cecil Ave

Louisville, Ky 40229

202-417-0387

Christien.Russell@yahoo.com



I prefer to receive email and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

Minorities in Agriculture, Natural Resources, and Related Sciences

University of Kentucky Alumni Association

Hobbies and special interests:

Special interest: Urban Agriculture, STEM, and youth development

Hobbies: Reading, Horse Backriding, and traveling

How does “Science Matter” to you personally and to your business/organization?

Science is at the core of who I am. As a researcher in Agriculture who has always supported hard scientist, I understand the importance of exposure and how science is at the essence of society.

Without the study and exploration of science innovation would not exist.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Ryan Saxton

Vice President
Wood Mackenzie

1140 Garvin St.
Louisville, KY 40203
www.woodmac.com
1 502 238 1687
Ryan.Saxton@woodmac.com
[LinkedIn](#)

Personal Information:

1264 Eastern Pkwy
Louisville, KY 40204
502 594 3476

Family: Stephanie Saxton



I prefer to receive email and mail at my business address.

Hobbies and special interests:

Hiking, fly fishing

How does “Science Matter” to you personally and to your business/organization?

Science is at the core of everything we do. As an organization, Wood Mackenzie is changing the way we power our planet. Doing that involves putting the scientific method into practice on a daily basis.

Norman “Norm” Seawright

TITLE

UPS Airlines

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

LINKEDIN

Assistant Information

NAME

PHONE/EMAIL

Personal Information:

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

Family:

I prefer to receive EMAIL at my business/personal address and MAIL at my business/personal address

Memberships (clubs, professional organizations, civic, etc.)

Hobbies and special interests:

How does “Science Matter” to you personally and to your business/organization?

William “Bill” Seifrit

Senior Vice President - Investment Director
PNC Healthcare Asset Management

101 S 5th St
Louisville KY 40202
www.pnc.com
502-909-2504
william.seifrit@pnc.com
[LinkedIn](#)

Personal Information:

12608 Woodside Dr
Prospect KY 40059
502-909-2504
wseifrit@outlook.com



I prefer to receive email and email at my business address.

Memberships (clubs, professional organizations, civic, etc.)

CFA Society of Louisville

Hobbies and special interests:

Mountain biking, tennis

How does “Science Matter” to you personally and to your business/organization?

To me, sparking intellectual curiosity is a fundamental part of an innovative society where we can enhance our communities and make Kentucky a great place to live and work.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Michael “Mike” Shaffer

Barrel Warehouse Manager
Beam Suntory

3200 Georgetown Road
Frankfort, KY 40601

www.beamsuntory.com

502-848-5279

michael.shaffer@beamsuntory.com

[LinkedIn](#)

Personal Information:

208 Cypress Way

Georgetown, KY 40324

859-619-0706

michaelshaffer@alumni.purdue.edu



Family: Christine Shaffer; Robert Shaffer - 11/20/2002 and William Shaffer - 11/16/2006

I prefer to receive email and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

Boy Scouts of America

Hobbies and special interests:

Woodworking - making wooden pens

How does “Science Matter” to you personally and to your business/organization?

The bourbon industry relies heavily on science throughout the entire process from production and harvesting of the grains to bottling. Our quality labs, R&D, and engineering department are always working on improvements and new products. Science is all around us in literally everything we use...from a ballpoint pen, pencil, glass / plastic bottles, to obviously computers and phones. Just so cool and really mind blowing when you think about it.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Highlighted text denotes info has not been updated for FY24

Linda Stone

Associate Director, STEM Initiatives
Partners for Rural Impact

439 Walnut Meadow Road
Berea, KY 40403

www.partnersrural.org

859-582-1210

linda.stone@partnersrural.org

[LinkedIn](#)



Personal Information:

4809 Laurel Creek Circle

Lexington, KY 40515

859-684-2773

linstone4809@gmail.com

Family: David Stone, Rylan 10.18.2006; Morgan 11.16.1990

I prefer to receive email at my business address and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

True Colors facilitator, Results Based Facilitator, Dunbar Boys Soccer Booster VP

Hobbies and special interests:

Reading, hiking, sewing

How does “Science Matter” to you personally and to your business/organization?

In rural spaces, science is essential in helping students learn about where they are from and how it impacts the rest of the world. Exploring, asking questions, and pondering the why of things gives students the opportunity to also think about the what ifs...creativity grows as science exploration grows.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Highlighted text denotes info has not been updated for FY24

David Tandy

Partner

Denton's Greenbaum Bingham LLP

Board of Director's Chair

3500 PNC Tower, 101 South Fifth Street

Louisville KY 40202

<https://www.dentons.com/en/david-tandy>

502.587.3548

david.tandy@dentons.com

[LinkedIn](#)

Personal Information:

7901 Innsbrook Court

Prospect, KY 40059

502.594.4489

Family: Carolyn Tandy; Kennedy 3/11/04, Avery 11/24/07 and Solomon 5/11/09

I prefer to receive email at my business address and mail at my personal address.



Memberships (clubs, professional organizations, civic, etc.)

Activities and Affiliations

- Seventh & Tenth President, Louisville Metro Council
- Chairman, Kentucky Science Center
- Chairman, Legal Committee of the Boy Scouts of America's Lincoln Heritage Council
- Member, Marilyn & William Young Charitable Foundation (Owensboro, KY) Board of Directors
- Member, Owensboro (KY) Public Schools Foundation Board of Directors
- Member, Henry Clay Center for Civility, Dialogue and Compromise Board of Directors
- Member, University of Louisville Brown Regional Cancer Center Corporation Board of Directors
- Member, Rebound, Inc. Board of Directors
- Fellow, Rodel Leadership Institute (Formerly the Aspen Institute – Rodel Fellowship in Public Leadership)
- Participant, 2014 No Labels National Ideas Meeting
- Delegate, Democratic National Convention (2000, 2004, 2008, 2012, 2016 & 2020)
- Member, Omega Psi Fraternity, Inc. – Theta Omega Chapter
- Member, Sigma Pi Phi Fraternity, Inc. – Psi Boule
- Member, Keystone Lodge No. 3 F&AM PHA
- Former Adjunct Professor, University of Louisville College of Business
- Former Member, National League of Cities Large Cities and University Communities Councils
- Former Regent, Eastern Kentucky University Board of Regents
- Former Member, Louisville Arena Authority Board of Directors
- Former Member, Waterfront Development Corporation Board of Directors
- Former Member, Greater Louisville Inc. – the Metro Chamber of Commerce, Board of Directors
- Former Member, Louisville Downtown Management District Board of Directors
- Former Member, Louisville Downtown Development Corporation Board of Directors
- Former Member, New Directions Housing Corporation Board of Directors
- Former Member, YMCA of Greater Louisville Board of Directors
- Former Treasurer, Kentucky Democratic Party

Hobbies and special interests:

Playing golf, attending sporting events and traveling with family and friends.

How does "Science Matter" to you personally and to your business/organization?

Science matters to me personally because it helps me answer the question "Why?". When I want to know why certain health care methods are better for me than others or why the weather patterns are the way they are or why a golf ball goes further with one type of club versus another, science helps me answer those questions.

As it pertains to my business, science matters because as an attorney I represent architects, engineers, inventors, land developers and other professionals that use science in its different forms to build buildings or produce products. I have to understand the science behind what they do in order to give them the legal advice they need to protect their interests or to convey their message or thoughts to a jury or other types of audiences.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Highlighted text denotes info has not been updated for FY24

William “Billy” Taylor (*)

Sr. Director of Engineering
Papa Johns International

2002 Papa Johns Blvd
Louisville, KY 40299

www.papajohns.com

502-500-6384

William_taylor@papajohns.com

[LinkedIn](#)

Personal Information:

514 Foxwick Court
Louisville, KY 40299
502-500-6384



Family: Andrea Taylor

I prefer to receive email and mail at my personal address.

Hobbies and special interests:

I enjoy exercising, traveling, hiking, and spending time with the family

How does “Science Matter” to you personally and to your business/organization?

Being an Engineer, science is part of your DNA. Therefore tinkering, wondering, testing, and “sciencing” has been who I am since a little kid. Secondly within manufacturing, which is my profession, so much of making product consistently depends on technical understanding of science applications.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Chris Teely

Vice President - Director Technical Services
Brown-Forman

850 Dixie Highway
Louisville, KY 40210
www.brown-forman.com
502.774.7106
chris_teeley@b-f.com
[LinkedIn](#)

Assistant Information

Laura Johnson
502.774.6835
laura_johnson@b-f.com

Personal Information:

5414 Valley Park Drive
Louisville, KY 40299
502.262.9111

Family: Nicole Teeley; Ella 3/14/2004 Colin 11/19/2007

Copy my assistant on communication concerning scheduling.
I prefer to receive email and mail at my business address.

Memberships (clubs, professional organizations, civic, etc.)

Board Chair Uspiritus, Board Member U of L Conn Center, Downtown Rotary Club, AIChE

Hobbies and special interests:

Woodworking, spending time with our kids

How does "Science Matter" to you personally and to your business/organization?

As Brown-Forman's Technical Services leader, our group provides the key technical leadership for our production operations. Producing beverage alcohol is a process that depends heavily on chemistry, and engineering expertise.



Ronald “Ron” Vonderhaar

VP Chief Accounting Officer
Lexmark International
Finance & Audit Committee Chair

740 W New Circle Rd
Lexington, KY 40511

www.lexmark.com

859-232-1287

ronald.vonderhaar@lexmark.com

[LinkedIn](#)

Assistant Information

Gwen Newkirk

859.232.3551

gwen.newkirk@lexmark.com

Personal Information:

3416 Principio Ave

Cincinnati, OH 45208

513-532-2350

Family: Elaine, Isabella 12-21-09, Mia 06-09-12, Sloane 09-09-15

I prefer to receive email at my business address and mail at my personal address
Copy my assistant on communication concerning scheduling.

Memberships (clubs, professional organizations, civic, etc.)

University of Cincinnati - Department of Accounting Advisory Board Member

Hobbies and special interests:

Golf

How does “Science Matter” to you personally and to your business/organization?

Science matters because it is a systematic way of understanding the natural world and the universe around us. Through scientific methods, we can uncover truths about the physical, biological, and social phenomena that shape our lives. Science helps us make informed decisions, solve problems, and improve our quality of life. It drives innovation, technological advancements, and medical breakthroughs. Overall, science is essential for progress and a better understanding of ourselves and our environment.



(*) New Board Member in FY2024

(^) Ex-Officio Board Member

Melissa Whitehead

TITLE

Churchill Downs Incorporated
Secretary/General Council

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

LINKEDIN

Assistant Information

NAME

PHONE/EMAIL

Personal Information:

ADDRESS

CITY, STATE ZIP

PHONE

EMAIL

Family:

I prefer to receive EMAIL at my business/personal address and MAIL at my business/personal address

Memberships (clubs, professional organizations, civic, etc.)

Hobbies and special interests:

How does "Science Matter" to you personally and to your business/organization?

Andrea Wilson

Master of Maturation, COO
Michter's Distillery

2351 New Millennium Dr.
Louisville, KY 40216
www.michters.com
502-774-2300 x507
awilson@michters.com

Personal Information:

445 Grape Vineyard Way
Fisherville, KY 40023
502-432-6389
bourbongal@yahoo.com

Family: Randy Wilson



I prefer to receive email and mail at my personal address.

Memberships (clubs, professional organizations, civic, etc.)

Kentucky Distiller's Association

Hobbies and special interests:

Family, outdoor activities, horses, reading

How does "Science Matter" to you personally and to your business/organization?

Science is a fundamental part of distilling whiskey. While we are a very traditional distillery, we use science to validate all our processes and techniques for quality of production.

(*) New Board Member in FY2024

(^) Ex-Officio Board Member

IV. Louisville Metro Government



KENTUCKY
SCIENCE CENTER

RELATIONSHIP WITH LOCAL GOVERNMENT

Five adjacent buildings on West Main Street were purchased in the 1970's for a new home for the Natural History Museum. The site was selected to spur downtown development, and funding for renovation of the facility came from city, private, and federal sources, including the Economic Development Administration. **The Museum of Natural History and Science opened on two floors of the facility in July 1977.** City offices occupied the third and fourth floors. The museum was considered a city agency, and all museum employees were city employees. A Commission appointed by the Mayor provided oversight.

In 1980, the name was changed to the Museum of History and Science, and a Foundation was incorporated in order to solicit and receive private contributions. In 1984, the Museum became a private not-for-profit 501(c)(3) entity. A non-profit Board of Directors was established, and museum staff ceased to be city employees. In 1988, an IMAX Theatre was installed in the facility, the third and fourth floors were completed for museum use, and city offices moved out. In 1994, the museum's name was changed to Louisville Science Center.

A Property Management Agreement with the City was signed in 1982. Two other documents establishing the relationship with the City were also signed: a Lease Agreement – for 99 years at \$1.00 per year – and an Operating Agreement, which was amended in 1987 and 2001. **A Master Agreement and Amendment to the Lease** was executed in 2010. This document was designed to envelop and carry forward all previous agreements, including the Operating Agreement, and has the same 99-year term as the original Lease Agreement. Some items were amended in this document as well.

Critical terms of the 2010 Master Agreement and Amendment to Lease include:

1. Ownership and maintenance: Metro Government owns the West Main Street property and is responsible for maintenance and repair of the building's exterior elements, and capital improvements for the interior structural elements including the air conditioning and heating system, and the elevators. The Kentucky Science Center is responsible for maintenance of all internal mechanical systems including HVAC, elevators and sprinklers. Capital improvement requests are submitted for Metro Government budget consideration each year.
2. Governance: Establishment of a Board of Directors with its own bylaws and nominating committee with no Metro prescribed limitations to membership. Mayoral appointment of Board of Directors, with names proposed by the Board's nominating committee. Board responsibility for hiring the Chief Executive Officer, who in turn is responsible for hiring all staff.
3. Funding: **Metro Government funding is committed for the Science Center's annual operating budget. The formula for funding is based on the fiscal year 2007 appropriation with annual adjustments for the rate of inflation. This is subject to availability of revenue to be appropriated by Metro Government.** In addition, \$100,000 is appropriated by Metro Government for the costs of maintaining the interior structural elements (HVAC, elevators, sprinklers) of the property. This annual allocation is critical to the Science Center's fiscal sustainability and represents about 19% of the operating budget.
4. In 2008, Metro Government purchased the adjacent Alexander Building at 745 West Main for the Science Center's future expansion. The amended Lease Agreement with Metro provides for

the Science Center's occupancy of the first floor for a Science Education Wing, and spells out provisions for future occupancy of other areas of the 745 West Main building with terms similar to current property.

The City makes ongoing capital improvement contributions to the Science Center, the most significant of which were focused around the 1992 permanent exhibition campaign which concluded with the opening of THE WORLD AROUND US in 2005. The most recent capital gifts were a \$250,000 contribution to *Science in Play*, and \$1,000,000 for *Uniquely Human*.

Since 1977, Museum/Science Center Board Chairs have been: Jim Hardy, Eleanor Goldberg, Steve Miles, Charles Buddeke, Minx Auerbach (deceased), Malcolm Chancey, Jay Paradis, Jim Stone, Mary Gwen Wheeler, Greg Fischer, Dennis DeWitt, John Huber, Joan Coleman, Bill Strench, Laurie Schalow, Lonnie Bellar, Tim Condon, Susan Weiss, Brad Seigel (immediate past chair) and John Ouseph (present). Mike Norman is Chief Executive Officer, following Joanna Haas (2008-2020) and Gail Becker (1991-2008).

CHAPTER 21: ETHICS CODE

Section

General Provisions

- 21.01 Definitions
- 21.02 Standards of conduct
- 21.03 Financial disclosure
- 21.04 Nepotism
- 21.05 Louisville/Jefferson County Ethics Commission
- 21.06 Complaints, procedure, and hearings
- 21.07 Protection against reprisal
- 21.08 Transactions with subordinates
- 21.09 Electioneering
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Public Housing Authorities

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- 21.99 Enforcement; penalty

GENERAL PROVISIONS**§ 21.01 DEFINITIONS.**

As used in this subchapter, the following terms shall have their given definition.

APPOINTING AUTHORITY. The Metro Mayor, or any of his or her designated subordinates, who appoint the non-elected Metro Officers covered under this subchapter.

BUSINESS ORGANIZATION. Any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint stock company, receivership, trust, professional service corporation, or any other legal entity through which business is conducted for profit.

COMMITTED RELATIONSHIP. A relationship between domestic partners sharing household and/or income and expenses for a significant share of each other's common welfare, familial obligations, and benefit including different- and same-gender relationships.

CONFLICT OF INTEREST. Any action, decision or recommendation by a Metro Officer acting in his or her capacity, which would benefit the financial or private interest of a Metro Officer or any family member, unless the benefit arises out of circumstances described in § 21.02(C) of this chapter. The term does not include an action having a remote impact or which affects to the same degree a group consisting of the general public or a subgroup consisting of an industry, occupation or other group which includes financial or private interests of a Metro Officer or a family member.

DOMESTIC PARTNER. An adult in a committed relationship with another adult, which includes both different- and same-gender relationships.

ELECTIONEERING. Activity intended to solicit votes or persuade voters to vote for a particular candidate or party.

ENTITY. A domestic or foreign corporation; not-for-profit corporation; profit and not-for-profit unincorporated association; business trust, estate, partnership, trust, and two or more persons having a joint or common economic interest.

FAMILY MEMBER. An individual with any of the following relationships to the Metro Officer:

1. Spouse or domestic partner;
2. The parents of the Metro Officer or a spouse or domestic partner;
3. Sons and daughters, and their spouses or domestic partners;
4. Immediate relatives and their spouses or domestic partners; and

5. Any individual related by kinship, or whose close association with the Metro Officer is the equivalent of a familial relationship, including but not limited to individuals: living in the Metro Officer's household, or is a person claimed by a Metro Officer or a Metro Officer's spouse or domestic partner as a dependent for tax purposes.

FINANCIAL GAIN. An ascertainable increase in the net worth or income of a Metro Officer, family member or a related entity, which does not arise from a primary or proximate action by a Metro Officer or a family member of a Metro Officer or where either no or only a *de minimis* benefit accrues to a Metro Officer or a family member of a Metro Officer.

FINANCIAL INTEREST. A right, title, legal or equitable share in an asset or transaction which will result in an increase or decrease in the income or net worth of a Metro Officer or family member of a Metro Officer, which does not arise from a primary or proximate action by a Metro Officer or a family member of a Metro Officer or where either no or only a *de minimis* benefit accrues to a Metro Officer or a family member of a Metro Officer.

IMMEDIATE RELATIVE. Any individual related by kinship, which includes, but is not limited to: grandparents, great-grandparents, brothers, sisters, aunts, uncles, nieces, nephews, grandchildren, parents of grandchildren and spouses or domestic partners thereof.

KINSHIP. Relationship by blood, marriage, civil union, or adoption.

METRO OFFICER. For the purpose of this subchapter, the following persons shall be defined as a Metro Officer:

(1) Any person elected or appointed to the office of:

- (a) Metro Mayor;
- (b) Metro Council member;
- (c) County Attorney;
- (d) Sheriff;
- (e) County Clerk;
- (f) Surveyor;
- (g) Constable; or
- (h) Coroner.

(2) Any person appointed as:

- (a) Deputy Mayor;
- (b) Cabinet Secretary;
- (c) Chief Deputy;
- (d) Chief Administrative Officer;
- (e) Chief of Operations;
- (f) Agency Director;

(g) Any Housing Authority Officer;

(h) Department Director for Metro Government;

(i) A legislative assistant to a Metro Council member;

(j) A Metro Council Caucus staff member and all staff members that report to either or both Caucuses of the Louisville Metro Council;

(k) Any position as determined by a person identified in subsection (1) of this definition that has the authority to enter into contracts over \$10,000 in value or make purchases of goods or services over \$10,000 in value; or

(l) Any person nominated or appointed by the Metro Mayor or the Metro Council to a Metro Agency who has regulatory authority or has independent authority to expend public funds.

PARENT. An individual who is or was the biological, adoptive, step or foster legal guardian of another person, or stood *in loco parentis*.

PRIVATE INTEREST. Employment, board membership, or participant in the management and/or operations of an entity by a Metro Officer or family member of a Metro Officer.

SON OR DAUGHTER. An individual who is or was the biological, adoptive, step or foster child of another person, or a person who is or was a legal ward of another person when that individual was a minor or required a legal guardian.

SPOUSE. An individual who is united in a matrimonial relationship with another individual as is legally recognized and solemnized under the law.

(Lou. Metro Ord. No. 71-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 228-2003, approved 12-19-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010; Lou. Metro Am. Ord. No. 238-2013, approved 12-23-2013; Lou. Metro Am. Ord. No. 247-2013, approved 1-6-2014; Lou. Metro Am. Ord. No. 178-2014, approved 11-10-2014)

§ 21.02 STANDARDS OF CONDUCT.

In furtherance of the public trust assumed by Metro Officers upon their election or appointment to public office or employment, the following standards of conduct shall be applicable:

(A) No Metro Officer shall use or attempt to use his or her official position to secure unwarranted privileges or advantages, for himself or herself, members of his or her family or other persons.

(B) No Metro Officer shall act in his or her official capacity in any matter where such officer, a member of his or her family, or a business organization in which such officer has a financial interest or private interest that might reasonably be expected to impair his or her objectivity or independence of judgement.

(C) No Metro Officer, members of his or her family, or business organization, nonprofit entity, or labor organization in which such officer has a financial interest or private interest, shall solicit or accept any gift, favor, loan, political contribution, service, economic opportunity, promise of future employment, or other thing of value based upon an understanding, or under circumstances from which it could reasonably be inferred, that the gift, favor, loan, contribution, service, promise, or other thing of value was given or offered:

(1) For the purpose of influencing such officer, directly or indirectly, in the discharge of his/her official duties; or

(2) For the purpose of gaining access to the Metro Officer.

(3) Nothing herein shall be construed to apply to the solicitation or acceptance of contributions to the campaign of announced candidate for elective public office as governed by applicable provisions of the Kentucky Revised Statutes.

(D) No Metro Officer, however, shall be prohibited from giving or receiving nor deemed to have a conflict of interest with respect to any activities arising from:

(1) An award publicly presented in recognition of public service;

(2) Commercially reasonable loans made in the ordinary course of the lender's business; or

(3) Reasonable hosting, including entertainment, meals or refreshments furnished in connection with public events, appearances, or ceremonies.

(E) No Metro Officer authorized and qualified to solemnize a marriage shall be prohibited from accepting a gratuity for performing such ceremony.

(F) No Metro Officer shall use, or allow to be used, any information, not generally available to the members of the public, which such officer receives or acquires in the course and by reason of his or her office, for the purpose of securing financial gain for himself or herself, any member of his or her family, or any business organization with which such officer is associated.

(G) No Metro Officer or business organization in which such officer has a financial interest or private interest shall represent any person or party other than the local government in connection with any cause, proceeding, application or other matter pending before any county agency.

(H) No Metro Officer shall be deemed in conflict with these provisions if, by reason of such officer's participation in the enactment of any ordinance, resolution or other matter required to be voted upon, no financial gain accrues to such officer as a member of any business, profession, occupation or group, to any greater extent than any gain could reasonably be expected to accrue to any other member of such business, profession, occupation or group.

(I) No Metro Officer shall be deemed in conflict with the provisions of this Ethics Code, if by reason of such officer's participation in the enactment of any ordinance, resolution, or other matter required to be voted upon, financial gain is conferred upon a non-profit or charitable organization with which the Metro Officer or a member of his or her family has a financial interest or private interest if the Metro Officer has disclosed said association to the Ethics Commission through his or her annual report or a supplementary report or if the Metro Officer discloses said association with the clerk or secretary of the voting body prior to casting such vote. For purpose of this section, a Metro Officer or a member or his or her family who volunteers his or her time or makes a donation to such organization shall not be considered a financial interest or private interest.

(J) No Metro Officer shall be prohibited from making an inquiry for information or providing assistance on behalf of a citizen or constituent if no fee, reward or other thing of value is promised to, given to, or accepted by, the officer or a member of his or her family, whether directly or indirectly, in return therefor.

(K) Nothing in these standards of conduct shall prohibit any Metro Officer, or members of his or her family, from representing himself or herself, or themselves, in negotiations or proceedings concerning his or her, or their, own interests.

(Lou. Metro Ord. No. 71-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010; Lou. Metro Am. Ord. No. 178-2014, approved 11-10-2014) Penalty, see § 21.99

§ 21.03 FINANCIAL DISCLOSURE.

(A) Metro Officers shall be required to file with the Louisville/Jefferson County Metro Ethics Commission (the Ethics Commission) a financial disclosure statement on a form provided by the Ethics Commission and signed under oath by the filer. The financial disclosure statement shall include all of the following information:

- (1) Name of filer;
- (2) Current business address, business telephone number and home address of filer;
- (3) Title of filer's public office or elected office sought;
- (4) Occupations of filer and spouse;

(5) The name, address, and telephone number of each business organization doing business with the Louisville/Jefferson County Metro Government, or any Metro Agency, or any Metro Officer, in which the filer or any member of the filer's family has:

(a) An interest of \$10,000 at fair market value or 5% ownership interest or more; or

(b) Received compensation in excess of \$5,000 during the preceding calendar year. If the interest is the ownership of publicly traded securities, or publicly traded securities are the source of income, the interest need not be reported unless the officer or family member owns 5% or more of the total value of such publicly traded securities.

(6) The location and zoning designation of all real property within Jefferson County, other than the filer's primary residence, in which the filer or any members of the filer's family had an interest of \$10,000 or more during the preceding calendar year and which is the subject of any condemnation proceeding, any regulatory or enforcement proceeding before the Metro Planning Commission, or any proceeding before any other administrative body or court of law wherein the Louisville/Jefferson County Metro Government or any Metro Agency or Metro Officer is an interested party.

(B) (1) The financial disclosure statement shall be filed annually by Metro Officers no later than April 30 of each year. Newly appointed Metro Officers shall be required to file their initial statement no later than 21 days after the date of

appointment. Any material change in the information required by subsections (A)(5) or (A)(6) such as to cause previously submitted information to no longer be accurate or complete, shall be reported in writing to the Ethics Commission within ten business days after the affected Metro Officer knows or reasonably should know of that circumstance.

(2) The term "material change" under subsection (B)(1) shall include any gift, loan, gratuity, discount, favor, service or economic opportunity of significant value or having an aggregate value of \$25 or more which the Metro Officer believes in good faith to be exempt from the application of § 21.02(B).

(C) When any Metro Officer, or any member of his or her family, shall have any private interest or financial interest, directly or indirectly, in any contract or matter pending before or within his or her office, or any Metro Agency, the Metro Officer shall disclose such interest to the Ethics Commission, the governing body of the affected Metro Agency and, if the contract or matter requires formal action by the Metro Council, to the Metro Council.

(D) Any member of the Metro Council, or the County Attorney, as well as any Metro Officer who derives his or her authority from the Metro Council or from the County Attorney, or a member of any such person's family, who has a financial or private interest in any matter pending before the Metro Council shall disclose such financial or private interest on the records of the Metro Council and shall disqualify himself or herself from participating in any debate, vote, or proceeding whatsoever relating thereto, including engaging in any communications with other Metro Council Members regarding said matter. Any matter pertaining to a Metro Officer's budget or the operation of such officer's office, agency or department, including a Metro Officer's salary, shall not be construed as a "private interest".

(Lou. Metro Ord. No. 71-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010; Lou. Metro Am. Ord. No. 178-2014, approved 11-10-2014)

§ 21.04 NEPOTISM.

(A) A member of the family of a Metro Officer shall not be given preference for employment or appointment to a position in a Metro Agency if a more qualified person has made application for the same position.

(B) No Metro Officer shall act in his or her official capacity to hire, or caused to be hired any member of his or her family at an hourly pay rate or with benefits in excess of any other employee with similar job duties, responsibilities and qualification requirements.

(C) No Metro Officer shall exercise direct management or supervisory authority over any member of his or her family; nor shall any Metro Officer exercise contract management authority where any member of his or her family is employed by or is under contract to any vendor who is subject to such officer's direct authority or management.

(D) After the effective date of this subchapter, a member of the family of the Mayor, a member of the Metro Council, County Attorney, Sheriff, County Clerk, Coroner, Surveyor and Constable shall not be employed by or appointed to a position with such elected official's office. Any members of the family of the Metro Officers named in this section employed or serving in a position within the office of such Metro Officer on the effective date of this subchapter or amendments thereto shall be excluded from the prohibition contained in this section including its amendments.

(Lou. Metro Ord. No. 71-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010)

§ 21.05 LOUISVILLE/JEFFERSON COUNTY ETHICS COMMISSION.

(A) (1) A Louisville/Jefferson County Metro Government Ethics Commission (the Ethics Commission) is hereby created which shall be responsible for the enforcement and administration of the Code of Ethics adopted in this subchapter in the manner set forth in this subchapter. When requested by a Metro Officer, the Ethics Commission shall issue an advisory opinion concerning acts or activities covered by this subchapter. Such opinions shall be public and shall not disclose the identity of persons associated with the opinion. Confidential opinions may be issued, if requested by the Metro Officer or Metro Agency submitting the question only if the subject is exempt from disclosure pursuant to KRS 61.878.

(B) (1) The investigation and determination of whether a Metro Officer has committed any violation of this subchapter shall be the responsibility of the Ethics Commission. In order to ensure a thorough investigation, the Commission is authorized to appoint an investigating officer.

(2) When requested by an appointing authority, the Ethics Commission shall have authority to issue an opinion concerning whether or not an act or activities undertaken by a Metro Officer constitute a violation of this subchapter. The Ethics Commission shall have authority to adjudicate factual issues, and to determine whether the alleged act or activity constitutes a violation of this subchapter.

(C) (1) The Ethics Commission shall consist of seven members appointed by the Metro Mayor and approved by the

Metro Council. Ethics Commission members shall be chosen by virtue of their known and consistent reputation for integrity and their knowledge of local government affairs. No two Ethics Commission members shall reside in the same Metro Council district. Members of the Ethics Commission shall serve for a term of three years or until his or her successor is appointed. Provided, however, that the term of office may be less than three years at appointment if necessary to prevent the expiration of more than three members' term of office in any one year. In addition, such Ethics Commission members may be reappointed for one consecutive term and shall not be eligible for reappointment until one year after the expiration of his or her last term. Members of the Ethics Commission shall not receive compensation but shall be reimbursed for reasonable expenses incurred in the performance of their official duties in the same manner as provided by existing Louisville Metro Government policy for expense reimbursement.

(2) The absence of any member from three consecutive meetings, unless the Ethics Commission has excused the absence for good and sufficient reason, shall constitute a resignation.

(3) When a vacancy occurs in the membership of the Ethics Commission, the vacancy shall, within 60 days, be filled for the unexpired portion of the term in the same manner as regular appointments. Any person appointed to fill a vacancy on the Ethics Commission must meet the qualifications and limitations set forth in this chapter.

(4) An Ethics Commission member may be removed from office by at least a two-thirds majority of the Metro Council, after written notice, including a clear statement of the grounds for removal, and opportunity for reply, at least 30 days before voting on removal. The sole grounds for removal shall be failure to meet the qualifications or limitations set forth in this code, neglect of duty, gross misconduct in office, inability to discharge the powers or duties of office, or a violation of this chapter.

(5) No member of the Ethics Commission may be, or have been within one year prior to appointment: a person serving in an elected office of any level of government or a candidate for election to office of any level of government; a Metro Officer or employee of the Metro Government; a lobbyist as defined in KRS 11A.010(11); a member of a Metro Officer's family.

(D) Within 60 days of the effective date of this subchapter, the Ethics Commission shall draft and submit to the Metro Council its rules and regulations for the administration of this subchapter and the conduct of its meetings, including, but not limited, to maintenance of financial disclosure statements, issuance of opinions and imposition of penalties for violations of this Code. If the Metro Council does not disapprove of the Ethics Commission's rules and regulations within 45 days after submission to the Council, such rules and regulations shall go into effect on the 46th day after submission. The Ethics Commission shall annually report any changes to its rules operations, or procedures to the Louisville Metro Council by August 1.

(E) There is hereby created the position of Legal Counsel to the Ethics Commission. The Ethics Commission shall employ Legal Counsel on contract on either a full-time or part-time basis provided that Legal Counsel employed under contract shall not be employed counsel or under contract in any capacity with Metro Government, or associated with an attorney employed by or under contract in any capacity with Metro Government.

(F) The Metro Human Resources Department shall provide reasonable and necessary staff support for the operation of the Ethics Commission, including all training of Metro Officers required in this section.

(G) The Ethics Commission shall be the official custodian of financial disclosure statements to be filed under this subchapter.

(H) (1) The Ethics Commission shall conduct at least one annual training and review session open and available to all Metro Officers, and such other training and review activities as shall from time to time be requested by the Metro Mayor, the Metro Council, or Ethics Commission.

(2) All Metro Officers in office on the effective date of this subchapter shall be required to attend one training session conducted by the Ethics Commission within 12 months of the effective date of this subchapter and at least once every 24 months thereafter. All Metro Officers elected or appointed after the effective date of this subchapter shall be required to attend one training session conducted by the Ethics Commission within 12 months of his or her election or appointment, and at least once every 24 months thereafter.

(I) The Ethics Commission shall prepare and submit an annual report to the Metro Council, summarizing the activities, decisions, and advisory opinions of the Ethics Commission. The annual report may also recommend changes to the text or administration of this Ethics Code. The annual report must be submitted no later than July 31st of each fiscal year, covering to the previous fiscal year ending June 30th, and must be filed with the Metro Council Clerk. The annual report shall be made available on the Metro website with a statement that financial disclosure forms are available for public inspection with the Ethics Commission. On a monthly basis, a report must be prepared and submitted to Metro Council if any decisions or advisory opinions have been pending for more than 180 days from the date of the complaint or request.

The report shall summarize the Ethics Commission's actions on the request or complaint, reasons for delay, and an anticipated time frame for issuance of a decision.

(J) The Ethics Commission shall at least every four years review this Ethics Code, the enforcement of the Ethics Code, and the Ethics Commission's rules, regulations, and administrative procedures to determine whether they promote integrity, public confidence, and participation in Louisville Metro Government, and whether they set forth clear and enforceable, common-sense standards of conduct. After at least one public hearing, the Ethics Commission may recommend to the Metro Council amendments to this Ethics Code.

(Lou. Metro Ord. No. 71-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 116-2003, approved 6-27-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010; Lou. Metro Am. Ord. No. 88-2012, approved 5-11-2012)

§ 21.06 COMPLAINTS, PROCEDURE, AND HEARINGS.

(A) Written complaints against Metro Officers which allege violations of this chapter may be filed by any person with the Ethics Commission and must be filed within one year of the time of the occurrence which is the subject of the complaint, or within one year of the date the occurrence was discovered or should have been discovered in the exercise of reasonable care. No unsworn complaint shall be considered by the Ethics Commission. The Ethics Commission shall have no jurisdiction to consider a complaint against a person unless that person is employed as a Metro Officer.

(1) The complaint shall be submitted on a form provided by the Ethics Commission and shall contain the complaining party's name, address and contact information including telephone number, and fax number or e-mail address, if the complaining party has such contact availability. The complaint shall be made under oath and signed by the complaining party before a person who is legally empowered to administer oaths. The Ethics Commission shall have no jurisdiction in the absence of a sworn complaint. The complaint form provided by the Ethics Commission shall contain a statement advising of the elements and penalties under Kentucky law for perjury and for false swearing.

(2) The complaint shall contain the complaining party's sworn statement as to any known facts, details, or circumstances that support the allegation of a violation, including all acts or omissions committed by the Metro Officer.

(3) The complaining party shall submit with the complaint all documents, recordings, pictures and other information which support the basis for the ethical violation by the officer.

(4) The complaining party shall provide the names and addresses of all individuals which the complaining party believes have information to support the allegation of a violation along with a summary of what information the complaining party believes each named individual has to support the alleged violation.

(5) A complaint that does not comply with subsections (A)(1), (A)(2), (A)(3), and (A)(4) above will not be filed in the records of the Commission, but shall be returned to the complaining party for correction or completion of any incorrect or incomplete information within ten days.

(6) If, after a complaint has been submitted and returned to the complaining party three times, complaining party may request in writing that the Commission review the final version of the complaint and direct that it be filed.

(7) The Commission may dismiss any complaint with prejudice, or dismiss individual allegations contained in the complaint. The Ethics Commission may for cause shown allow for an amendment or supplemental filing by the complaining party, grant additional time for response by the subject of the complaint, prohibit the introduction of undisclosed information, or other such order as may be just under the circumstances.

(8) The Ethics Commission may amend a complaint by deleting allegations that do not constitute a violation of this chapter or by deleting allegations against persons or entities not covered by this chapter. The Ethics Commission may amend a complaint to include additional documents, witnesses, or materials that support the allegation or violation. The Ethics Commission may amend the complaint to state an allegation of a violation that is apparent from the complaint or amendments to the complaint.

(9) The Ethics Commission may request that the Jefferson County Attorney contract independent counsel to represent the complainant at the cost of Louisville Metro Government when the Commission deems such representation necessary to ensure due process in hearings conducted before the Commission. Attorney's fees to be paid by Louisville Metro Government for complainants under this section shall not exceed \$10,000 dollars per complaint action.

(B) Any Metro Officer who is the subject of a complaint filed with the Ethics Commission shall be afforded due process by the Ethics Commission including, but not limited to, all of the following rights:

(1) Within ten days of its filing with the Ethics Commission, a certified copy of the complaint or any amendment thereto shall be personally served only on the Metro Officer named in the complaint by handing it to the Metro Officer, by

leaving it at a conspicuous place in his or her office, or by leaving it at his or her dwelling house or usual place of abode with some person of suitable age and discretion then residing therein.

(2) The Metro Officer shall be given no less than 20 days to respond to a complaint or any amendment thereto.

(3) The Metro Officer shall have the right to legal counsel. The Metro Officer may retain their own attorney at their own expense. If requested by the Metro Officer, the Jefferson County Attorney shall contract independent counsel to represent the Metro Officer in all proceedings before the Metro Ethics Commission at the cost of Louisville Metro Government. Attorney's fees to be paid by Louisville Metro Government for Metro Officers under this section shall not exceed \$25,000 dollars per complaint action.

(4) A Metro Officer who is the subject of any proceedings before the Ethics Commission shall be given not less than ten days notice of the date, time, and place of each proceeding. The notice shall also include a description of the matters to be heard at such proceedings together with copies of any motions or other documents to be considered in connection with the noticed proceedings whether in written or electronic form. Any individual who offers facts pertaining to the complaint shall testify under oath. Only the party filing the complaint and those individuals listed on the complaint, or a supplemental list provided to the Officer by the Ethics Commission in accordance with subsection (B)(1) above and provided not less than ten days prior to the proceedings, shall be permitted to testify in support of the violation by the officer. Only documents filed with the Ethics Commission at the time of the institution of the complaint, or supplemented not less than ten days prior to the proceedings, shall be considered by the Ethics Commission. The names and information of all individuals and documents provided by the complaining party shall be immediately forwarded to the Metro Officer.

(5) Any information whether in documentary or electronic format which is not furnished to the Ethics Commission or to the Metro Officer in compliance with subsection (B)(4) above shall not be used for any purpose in any proceeding before the Ethics Commission.

(6) If any hearing before the Ethics Commission is based upon a complaint of an individual, not less than ten days before the date of the hearing, the complainant shall be notified to appear at the time and place of the hearing by certified mail. If the complaining party does not appear, the hearing shall be continued to a later date, however no hearing will be held unless the complainant within ten days of the original hearing dates states in writing circumstances that compelled complainant's absence. If the Ethics Commission does not find that extraordinary circumstances exist to justify the complaining party's absence, such complaint may be dismissed.

(7) A complaint filed against a Metro Officer shall be given a hearing as provided by this subchapter within 120 days of the complaint being filed, unless the Commission grants, for good cause shown, extensions of time not to exceed a total of 60 days. Otherwise the complaint shall be dismissed with prejudice and not be considered by any hearing authority.

(8) The Metro Officer shall be permitted to present to the Ethics Commission, at any proceeding before the Ethics Commission involving a Metro Officer, or otherwise, any witnesses or any electronic or documentary evidence the Metro Officer wishes, subject only to reasonable standards of relevance and materiality, and may examine or cross-examine all witnesses called to testify at such a proceeding.

(9) Per KRS § 65.003(7), the Ethics Commission has authority to issue subpoenas to compel the attendance and testimony of witnesses or the production of documents, books, papers, or other records in connection with any complaint filed with the Ethics Commission alleging violation(s) under this chapter. Subpoenas may be issued by the majority of the members of the Ethics Commission and shall be served in the same manner as subpoenas for witnesses in civil cases. All provisions of law relative to subpoenas issued in such cases shall apply to subpoenas issued by the Ethics Commission. Upon petition by the Ethics Commission, any Circuit Court within the jurisdiction of which any inquiry is being carried on may, in case of refusal to comply with a subpoena or order of the Commission, issue an order requiring compliance. Any failure to comply with the order of the court may be punished by the court as contempt thereof.

(10) Any evidence presented against a Metro Officer at any proceeding before the Ethics Commission involving a Metro Officer, including witnesses and electronic or documentary evidence, shall be subject to reasonable standards of relevance and materiality.

(11) No person shall offer evidence at any proceeding before the Ethics Commission involving a Metro Officer unless the person is first placed under oath in accordance with law. No person other than counsel for the Ethics Commission, or the Metro Officer involved in a proceeding before the Ethics Commission, or the Metro Officer's counsel, who refuses to be placed under oath may speak at any such proceeding.

(C) An Officer found guilty by clear and convincing evidence by the Ethics Commission of violating the Ethics Code may appeal the decision to a court of competent jurisdiction as provided by law. Any such appeal shall be served on Legal Counsel for the Ethics Commission.

(D) Any complaint against a Metro Officer pending for 60 days or longer as of the date of the passage and approval of Metro Ordinance No. 52-2010 shall be given a hearing as provided by this section within 30 days of the passage and approval of that ordinance, or the complaint shall be dismissed with prejudice at the termination of that period and shall not be considered by any hearing authority. Subsection (B) of this section shall apply to all complaints pending for less than 60 days prior to the passage and approval of Metro Ordinance No. 52-2010.

(E) No person shall file a complaint against a Metro Officer with the Ethics Commission which complaint is false, or made in bad faith, or with actual malice, or without probable cause. In the event that such a complaint is filed with the Ethics Commission, it shall be forwarded to the Commonwealth's Attorney, together with all electronic and documentary materials related to the complaint, for action as that official may deem appropriate.

(F) All Ethics Commission records, including the complaint and answer and other records relating to a preliminary inquiry, shall be confidential until a final determination is made by the Ethics Commission, except:

(1) The Ethics Commission may turn over to the Attorney General, the United States Attorney, Commonwealth's Attorney, County Attorney, or a law enforcement agency within the jurisdiction, evidence which may be used in criminal proceedings;

(2) If the complaining party or alleged violator publically discloses the existence of a preliminary inquiry, the Ethics Commission may publically confirm the existence of the inquiry and, in its discretion, make public any documents which were issued to either party;

(3) The Ethics Commission shall make disclosure that are required, and not subject to exemption, under Kentucky's open records and open meetings laws.

(G) Following a hearing on a complaint filed against a Metro Officer pursuant to the Metro Code of Ethics, the record of the hearing may remain open no more than 60 days for the filing of post-hearing pleadings and documents, including transcripts and recommended orders. Upon showing of good cause, the Ethics Commission may extend the period for an additional 60 days. The Ethics Commission shall render a final decision within 30 days following the closing of the record.

(Lou. Metro Ord. No. 71-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 215-2008, passed 12-15-2008; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010; Lou. Metro Am. Ord. No. 88-2012, approved 5-11-2012; Lou. Metro Am. Ord. No. 237-2013, approved 12-23-2013; Lou. Metro Am. Ord. No. 239-2013, approved 12-23-2013; Lou. Metro Am. Ord. No. 178-2014, approved 11-10-2014; Lou. Metro Am. Ord. No. 184-2017, approved 10-19-2017)

§ 21.07 PROTECTION AGAINST REPRISAL.

(A) For the purpose of this section and the accompanying penalties as set forth in § 21.99, the following definitions apply:

EMPLOYEE. Individuals employed by Louisville Metro Government, including a person under contract of hire, express or implied, oral or written, where Louisville Metro Government has the power or right to control and direct the material details of work performance. This section shall not apply to employees, whose allegations of retaliation are covered by a collective bargaining agreement.

SUPERVISOR. Any person authorized to act on behalf of Louisville Metro Government with respect to formulation of policy or the supervision, in a managerial capacity, of subordinate employees.

(B) No Metro Officer or supervisor shall subject to reprisal, or directly or indirectly use, or threaten to use, an official authority or influence, in any manner whatsoever, which tends to discourage, restrain, depress, dissuade, deter, prevent, interfere with, coerce, or discriminate against any other officer, supervisor or employee who in good faith reports, discloses, divulges, or otherwise brings to the attention of the Ethics Commission, any appointing authority, any law enforcement agency or its employees, or any other appropriate body or authority, any facts or information relative to an actual or suspected violation of this subchapter or any law, statute, executive order, administrative regulation, mandate, rule, or ordinance of the United States, the Commonwealth of Kentucky, or the Louisville/Jefferson County Metro Government, or any facts or information relative to actual or suspected mismanagement, waste, fraud, abuse of authority, or a substantial and specific danger to public health or safety. No Metro Officer, supervisor or Metro Government employee or employee of any office covered by this chapter shall be required to give notice of any kind prior to making such a report, disclosure, or divulgence.

(C) No person shall be subject to discharge or disciplinary action if such person elects not to answer inquiries or speak or testify about any complaint or at any proceeding of the Ethics Commission.

(D) No Metro Officer or supervisor shall subject to reprisal or discriminate against, or use any official authority or

influence to cause reprisal or discrimination by others against, any person who supports, aids, or substantiates any officer or employee who makes public any wrongdoing set forth in subsection (A).

(E) For the purpose of this section, only an employee who is alleging direct retaliation may file a complaint with the Louisville/Jefferson County Ethics Commission against a supervisor for conduct identified in subsection (B), (C), or (D).

(F) A complaint filed by an employee against a supervisor pursuant to this section shall follow the complaint process as set forth in § 21.06.

(G) Upon request by the Ethics Commission, Metro Government, including the executive and legislative branches, shall provide relevant records except those records deemed confidential under federal or state law as determined by the record holder and with a written explanation of the nature of confidentiality to the Ethics Commission. Any records provided by Metro Government shall remain Metro Government records. The exchange of records or the sharing of information with the Ethics Commission does not constitute a waiver of any applicable open records exemption.

(H) Complaints alleging retaliation under subsections (B), (C), or (D) filed within one year of passage of Ordinance No. 213-2014 shall be exempt from the hearing deadline set forth in § 21.06(B)(7).

(Lou. Metro Ord. No. 71-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010; Lou. Metro Am. Ord. No. 213-2014, approved 1-2-2015) Penalty, see § 21.99

§ 21.08 TRANSACTIONS WITH SUBORDINATES.

(A) No Metro Officer shall compel a subordinate or any person or business or nonprofit organization over which, in the Metro Officer's official duties and responsibilities, he or she exercises supervisory responsibility, to engage in a financial transaction, including the giving or receiving of loans or monetary contributions, including charitable contributions.

(B) No Metro Officer or candidate seeking an office covered by this chapter shall compel any subordinate to participate in an election campaign or ballot referendum, or make a political contribution.

(Lou. Metro Ord. No. 52-2010, approved 3-25-2010) Penalty, see § 21.99

§ 21.09 ELECTIONEERING.

No Metro Officer shall engage in any electioneering:

(A) With the use of any government funds, equipment supplies, vehicles, or facilities;

(B) Using Metro Government employees while still on duty to work at meetings where the known purpose or agenda of the meeting is to endorse or advocate for a political candidacy or party;

(C) Sending e-mails using Metro Government resources which advocate the candidacy of a person for political office or a political party;

(D) Creating and/or transferring a list, including, but not limited to, a paper or electronic- based list, using Metro Government resources for the purpose of engaging in electioneering; and

(E) Using Metro Government resources to establish and/or transfer a website domain name in a Metro Government officeholder's official capacity for the purpose of engaging in electioneering.

(Lou. Metro Ord. No. 52-2010, approved 3-25-2010; Lou. Metro Am. Ord. No. 238-2013, approved 12-23-2013) Penalty, see § 21.99

§ 21.10 RECORDS.

All files, records, and documents maintained by, or in the possession of any ethics board, agency, or office under the jurisdiction of Jefferson County or the former City of Louisville shall be delivered to the Ethics Commission and thereafter maintained by the Ethics Commission.

(Lou. Metro Ord. No. 71-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010)

PUBLIC HOUSING AUTHORITIES

§ 21.30 DEFINITIONS.

As used in this subchapter, the following definitions shall have their given definitions.

HOUSING AUTHORITY. The Housing Authority of Louisville, the Jefferson County Housing Authority, and any other public housing authority created or existing under the Louisville/Jefferson County Metro Government.

HOUSING AUTHORITY EMPLOYEE. Any person employed by a housing authority whether full time or part-time, seasonal or temporary and members of the board of a housing authority.

HOUSING AUTHORITY OFFICER. The executive director of a housing authority, and its deputy executive directors.

INTEREST. The ownership or control of any profits, assets or stock of a business. For purposes of the financial disclosure statement, housing authority officers shall list the names and addresses of all businesses in which the housing authority officer or any member of the housing authority officer's family, at any time during the preceding calendar year, had an interest, including the ownership of publicly traded securities.

(Lou. Metro Ord. No. 72-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010)

§ 21.31 STANDARDS OF CONDUCT.

It shall be a condition of employment of all housing authority officers and housing authority employees that they comply with the following standards of conduct for employment at all times while employed as a housing authority officer or housing authority employee:

(A) No housing authority officer or housing authority employee, or any family member, shall be employed by any business or have an interest in any business or engage in any transaction or activity which is in substantial conflict with the proper discharge of the housing authority officer's or housing authority employee's official duties or which might reasonably be expected to impair his or her objectivity or independence of judgment.

(B) No housing authority officer or housing authority employee shall solicit or intentionally use his or her position for the purpose of securing privileges or advantages for himself or herself or other persons which are not generally available to private citizens.

(C) No housing authority officer or housing authority employee shall accept compensation for the performance of the housing authority officer's or housing authority employee's official duties other than the salary and wages payable to him or her by reason of his or her position.

(D) No housing authority officer or housing authority employee, in the performance of his or her official duties, shall take, or fail to take, any action in order to obtain an economic opportunity for himself or herself, a member of his or her family, a business which the officer's or employee's family has an interest or any person with whom he or she maintains a close economic or personal association.

(E) No housing authority officer or housing authority employee shall represent, negotiate, or execute documents on behalf of a public housing authority in any transaction between a public housing authority and the officer or employee, or a member of the officer or employee's family, or a business in which the officer or employee or a member of the officer or employee's family has an interest, or a business with which the officer or employee is negotiating for or seeking a position of employment.

(F) No housing authority officer or housing authority employee shall directly or indirectly solicit or accept any gift under circumstances in which it could reasonably be inferred that the gift was intended to influence, or could reasonably be expected to influence, the housing authority officer or housing authority employee in the performance of his or her official duties. There shall be a presumption that the receipt by a housing authority officer or housing authority employee of any of the following is not in violation of this subsection:

(1) Political contributions, including the purchase of tickets to, or advertisements in journals for political or testimonial dinners, if such contribution is actually received and used for political or public purposes;

(2) A usual and customary commercial loan made in the ordinary course of business;

(3) An occasional non-pecuniary award publicly presented by a nonprofit organization in recognition of the performance of a public service; or

(4) Reasonable hosting, limited to meals or refreshments furnished in connection with public events, appearances, ceremonies, or charitable events.

(G) No housing authority officer or housing authority employee shall intentionally use or disclose information obtained in the course of his or her official duties, and not otherwise generally available, for the purpose of obtaining an economic opportunity for himself or herself or for any other person.

(H) No housing authority officer or housing authority employee, a member of his or her family or a business in which the housing authority officer or housing authority employee owns or controls an interest shall undertake, execute, hold or enjoy any contract for the purchase or sale of goods, services, or real or personal property made, entered into, awarded or granted by housing authority. This prohibition shall extend to the period of one year next subsequent to the termination of office or employment.

(I) No housing authority officer or housing authority employee shall participate as a bidder or purchaser in any auctions conducted by a public housing authority.

(J) No family member of a housing authority officer or housing authority employee shall be hired by the department in which the housing authority officer or housing authority employee serves, if the housing authority officer or housing authority employee has any management authority over the position. This provision shall not apply to any person employed prior to the effective date of this subchapter, nor to any contract entered into prior to that date.

(K) No housing authority officer or housing authority employee shall be prohibited from making an inquiry for information on behalf of another person, if no fee, reward or other thing of value is promised to, given to or accepted by the covered individual or family member, whether directly or indirectly, in return therefor.

(L) Nothing herein shall prohibit any housing authority officer or housing authority employee, or family member, from representing himself or herself, or themselves, in negotiations or proceedings concerning his, her, or their employment with any public housing authority.

(M) No housing authority officer or housing authority employee shall solicit, accept or agree to accept any economic opportunity upon an agreement or understanding that his or her vote, opinion, judgment, exercise of discretion or other action as a housing authority officer or housing authority employee will thereby be influenced.

(N) No housing authority officer or housing authority employee shall engage in conduct that constitutes a violation of the standards of conduct established by this section. It shall be the housing authority officer's or housing authority employee's duty to determine if a potential violation could occur, to avoid violating these standards of conduct, if possible, or where applicable, to disclose a violation or potential violation as follows:

(1) A housing authority officer or housing authority employee may seek an advisory opinion from the Louisville/Jefferson County Metro Ethics Commission to determine whether a violation occurred or could occur.

(2) If the housing authority officer or housing authority employee determines that a violation or potential violation of these standards of conduct exists, that individual shall, if possible, be screened from participating in the matter and the matter shall be assigned to another individual whose action in the matter would not constitute a violation of these standards of conduct.

(O) A housing authority officer or housing authority employee, other than in performing duties in making payments to other housing authority officers or housing authority employees as provided by law, shall not pay or offer to pay any housing authority officer or housing authority employee any compensation for the performance of official duties.

(Lou. Metro Ord. No. 72-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010) Penalty, see § 21.99

§ 21.32 FINANCIAL DISCLOSURE.

(A) Housing authority officers shall be required to file financial disclosure forms in a form and at such times as shall be determined by the Louisville/Jefferson County Metro Ethics Commission (the Ethics Commission); provided that the filing requirements for such officers and employees shall be no less than the requirements applicable to other officers of the Metro Government.

(B) The Ethics Commission shall be the custodian of financial disclosure forms filed by housing authority officers.

(Lou. Metro Ord. No. 72-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010)

§ 21.33 COMPLAINTS.

Complaints against housing authority officers or housing authority employees which allege violations of this subchapter may be filed by any person either with the public housing authority which employs the officer or employee involved; or complaints may be filed with the Ethics Commission. A complaint received by a public housing authority shall be promptly forwarded to the Ethics Commission.

(Lou. Metro Ord. No. 72-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010)

§ 21.99 ENFORCEMENT; PENALTY.

(A) (1) Upon a determination by the Ethics Commission of a violation of any of the provisions of §§ 21.02, 21.03, 21.04, 21.08, or 21.09 by a Metro Officer, the Ethics Commission shall impose one or more of the following penalties:

(a) For any unintentional violation which has been voluntarily corrected by the officer prior to any action by the Ethics Commission, a notice of mootness shall be issued by the Ethics Commission;

(b) For any violation which is determined by the Ethics Commission to have been unintentional or the result of a good faith misinterpretation of the requirements of §§ 21.02, 21.03, 21.04, 21.08, or 21.09, a letter of technical violation or a letter of reprimand shall be issued by the Ethics Commission as the Ethics Commission deems appropriate;

(c) For any intentional violation which is acknowledged and rectified by the officer prior to any action by the Ethics Commission, a letter of public reprimand may be issued by the Ethics Commission;

(d) For any intentional violation, a letter of formal censure may be issued by the Ethics Commission;

(e) For any intentional violation, a written recommendation may be made by the Ethics Commission to the Metro Council, the Mayor, or other appointing authority of removal, training, or remediation.

(2) In addition to any of the penalties set forth under subsection (A)(1), an intentional violation of §§ 21.02, 21.03, 21.04, 21.08, or 21.09 shall be a misdemeanor for which a Metro Officer may be fined by the Ethics Commission a sum not less than \$25 nor more than \$500.

(3) In addition to any of the penalties set forth under subsections (A)(1) and (A)(2), an intentional violation of §§ 21.02, 21.03, 21.04, 21.08, or 21.09 may:

(a) In the case of a non-elected Metro Officer, be grounds for other sanctions or actions by his or her appointing authority; or

(b) In the case of an elected Metro Officer, be grounds for removal under KRS 67C.143; or

(c) In the case of a Metro Council member, be grounds for other sanctions or actions by the Metro Council under its rules, or otherwise.

(B) Upon a determination by the Ethics Commission of a violation of any of the provision of § 21.07 by a Metro Officer or a supervisor, the Ethics Commission shall do one of the following:

(1) If a violation has been voluntarily corrected by the Metro Officer or supervisor, a notice of mootness shall be issued by the Ethics Commission;

(2) If a violation has not been voluntarily corrected, the Ethics Commission shall issue a written recommendation to the Metro Council, the Mayor, or other appointing authority of removal, training, or other appropriate remediation with respect to the supervisor who is the subject of the complaint and/or hearing.

(C) (1) Any housing authority officer or employee who violates any provision of §§ 21.30 through 21.33 shall be subject to disciplinary action in accordance with procedures established by the Ethics Commission. Any such disciplinary action by the Ethics Commission shall not foreclose any action that the public housing authority may take with respect to the officer or employee's employment status.

(2) After written notice of a failure to timely file a statement of financial disclosure, any housing authority officer who fails to file within ten business days of such notice may be fined by the Ethics Commission a sum not less than \$25 nor more than \$500.

(Lou. Metro Ord. No. 71-2003, approved 4-16-2003; Lou. Metro Ord. No. 72-2003, approved 4-16-2003; Lou. Metro Am. Ord. No. 52-2010, approved 3-25-2010; Lou. Metro Am. Ord. No. 88-2012, approved 5-11-2012; Lou. Metro Am. Ord. No. 213-2014, approved 1-2-2015)

**The Kentucky Open Records
& Open Meetings Acts:**

A guide for the public and public agencies

**Office of the Attorney General
Daniel Cameron, Attorney General**



June 2022

This resource explains the procedural and substantive provisions of the Open Meetings Act, KRS 61.800 to 61.850, and the Open Records Act, KRS 61.870 to 61.884, and contains basic information about the Acts. Under KRS 15.257(1), the Office of the Attorney General distributes this written information to assist the public in understanding the Open Meetings and Open Records Acts, and public officials in complying with the Open Meetings and Open Records Acts.

The Office of the Attorney General welcomes suggestions for improvements to this work, as well as ideas for future publications. Comments may be sent to the Attorney General's Office, 700 Capital Avenue, Frankfort, Kentucky 40601, or to our website, <https://ag.ky.gov/>.

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Commonwealth of Kentucky
Office of the Attorney General

Attorney General
Daniel Cameron

Capitol Building, Suite 118
700 Capital Avenue
Frankfort, Kentucky 40601
(502) 696-5300
Fax: (502) 564-2894

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Dear Kentuckians:

We are pleased to issue the 2022 Guide to the Kentucky Open Records and Open Meetings Acts (the Acts). This updated guide exists to assist citizens and public agencies in navigating the statutory requirements of the Acts.

Our office is responsible for overseeing compliance with the Open Records and Open Meetings Acts, and it is a responsibility we take seriously. The Acts offer Kentuckians essential access to their government and promote transparency between the government and the citizens it serves. This relationship is necessary for the continued success of our democracy.

In light of the recent expiration of the state of emergency related to the COVID-19 pandemic, we have outlined how Open Records and Open Meetings will be handled to maintain government transparency.

In addition, you'll find the guide incorporates and explains recent statutory changes to the Acts. Should you have any questions about the information contained within these pages, do not hesitate to contact our office by visiting <http://ag.ky.gov> or by calling (502) 696-5300.

Sincerely,

Daniel Cameron
ATTORNEY GENERAL

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The Open Records and Open Meetings Acts:

Kentucky's laws on open records and open meetings affect every public agency. Public agencies must be prepared to deal with the array of legal questions that arise under those laws. This resource provides an analysis of the Open Records and Open Meetings Acts and is designed to assist the public in understanding the Open Records and Open Meetings Acts, and public officials in complying with the Open Records and Open Meetings Acts. This resource contains a description of the general requirements of the laws, the procedures that must be followed in implementing them, the exemptions a public agency may invoke in appropriate circumstances, and the role of the Attorney General in interpretation and enforcement. It also provides new information related to the expiration of the temporary changes to the Open Records and Open Meetings Acts under the state of emergency related to the novel coronavirus on March 22, 2022. Finally, this resource will explain changes to the Open Meetings Act as a result of legislative changes made during the 2022 Regular Session of the General Assembly. Because the Attorney General's Office acts as an impartial tribunal in open records and open meetings appeals, we cannot advise the public, public agencies, and public officials on how to deal with specific factual situations arising under the Act.

The Open Records Act

In 1976, the General Assembly enacted the Open Records Act, KRS 61.870 to KRS 61.884, which establishes a right of access to public records. The General Assembly recognized that the free and open examination of public records is in the public interest. KRS 61.871. The General Assembly has also recognized that there is an essential relationship between proper records retention and management and records access. KRS 61.8715. All public records, whether they are stored electronically or in physical form, must be open for inspection to residents of the Commonwealth unless the records are exempted by one or more of the sixteen exemptions found in the Act. All public agencies are required to make nonexempt public records available to any resident of the Commonwealth who submits a written application to inspect public records, and to provide suitable facilities for exercise of the right of inspection. A public agency may not consider the requester's identity, other than to determine whether the requester qualifies as a resident of the Commonwealth as defined under KRS 61.870(10). Nor may a public agency consider the resident's purpose in seeking access to public records. However, as will be explained, a public agency may require a resident of the Commonwealth to declare whether the records will be used for a commercial purpose and, if so, the public agency is permitted to shift the costs of production onto the requester.

What are public records?

The Open Records Act provides an expansive definition for public records. They are “all books, papers, maps, photographs, cards, tapes, discs, diskettes, recordings, software, or other documentation regardless of physical form or characteristics.” KRS 61.870(2). The Open Records Act applies to any of the foregoing types of records that are “prepared, owned, used, in possession of or retained by a public agency.” KRS 61.870(2). The term “public records” includes all such records, even if the public records are not subject to inspection under one of the sixteen exemptions provided in KRS 61.878(1). Public records include:

- Emails, databases, and other electronic records.
- Records that are not maintained on the agency’s premises.
- “Booking photographs and photographic record of inmate,” which is defined under KRS 61.870(9) as “a photograph or image of an individual generated by law enforcement for identification purposes when the individual is booked into a detention facility as defined in KRS 520.010 or photograph and image of an inmate taken pursuant to KRS 196.099.” However, KRS 61.8746 prohibits a person from using a booking photograph in a publication, or posting it on a website of booking photographs or official inmate photographs, if removal of the photograph requires payment of a fee.

Who may request to inspect public records?

Effective June 29, 2021, only “residents of the Commonwealth” may request to inspect public records. KRS 61.872(3). “Residents of the Commonwealth” include individuals residing in the Commonwealth, domestic business entities with a location in the Commonwealth, foreign business entities registered with the Kentucky Secretary of State, individuals that are employed and are working at a location in the Commonwealth, and any individual or business entity representing one of these residents. KRS 61.870(10). “News-gathering organizations,” which are specifically defined in KRS 189.635(8)(b), may also request to inspect public records under the Act. *Id.*

What is a public agency?

The Open Records Act only applies to “public agencies” as defined in KRS 61.870(1). Public agencies include:

- state and local government officers, departments, and legislative bodies;

- county and city governing bodies, school district boards, special district boards, and municipal corporations;
- state or local government agencies created by statute or other executive and legislative acts;
- bodies created by state or local authority in any branch of government;
- bodies that receive and expend at least 25% of their funds from state or local authority, within any fiscal year, excluding funds derived from a state or local authority in compensation for goods or services that are provided by a contract obtained by a public procurement process;
- an entity where the majority of its governing body is appointed by a public agency;
- agencies created and controlled by public agencies; and
- interagency bodies of two or more public agencies.

What are the general requirements of the Open Records Act?

Suitable facilities. Each public agency must make suitable facilities available for persons who wish to exercise the right to inspect nonexempt public records. KRS 61.872(1).

Time for inspection. Each public agency must permit inspection of nonexempt public records during the agency's regular office hours. KRS 61.872(3)(a). Agencies must, upon request, mail copies to a person whose residence or principal place of business is outside the county in which the records are located if the requester has "precisely described" the requested records and the records are readily available. KRS 61.872(3)(b). The agency may require advance payment of copying fees and the cost of mailing. KRS 61.872(3)(b).

Official custodian. Each public agency must appoint an official custodian of the agency's records. The official custodian is "the chief administrative officer or any other officer or employee of the agency who is responsible for the maintenance, care, and keeping of the agency's records, regardless of whether the records are in his or her actual personal custody and control." KRS 61.870(5).

Rules and regulations. Each public agency must adopt rules and regulations in conformity with the requirements of the Open Records Act. KRS 61.876. The rules must conform to the requirements of the Act and be displayed by the agency in a

prominent location that is accessible to the public. KRS 61.876(2). Effective June 29, 2021, in addition to posting the rules and regulations in a prominent location, each public agency must publish its rules and regulations on its website. The rules and regulations must include:

- the principal office of the public agency and its regular office hours;
- the title, mailing address, and email address of the official custodian of records;
- the fees charged for copies;
- the procedures to be followed in requesting public records, including whether the public records custodian requires an application and the method of delivery under KRS 61.872(2); and
- a copy of the statewide standard form for requesting public records that has been developed and published by the Attorney General.

The uniform rules and regulations adopted by the Finance and Administration Cabinet, which are found at 200 KAR 1:020, may be adapted for each agency's use. This brochure also contains sample rules and regulations at page 35.

Agencies should consider these additional factors:

- A requester must be permitted to conduct on-site inspection of records if he or she expresses a desire to do so, even if the public agency prefers to honor his or her request by delivery of copies through the mail.
- Public agencies must permit on-site inspection during regular office hours and no other restriction on hours of access may be imposed.
- The temporary measures under the pandemic related state of emergency which permitted a public agency to deny in-person inspection of records have expired.

What is the procedure for inspecting a public record?

Request to inspect records. A request to inspect records must be made to the public agency's official custodian of records. The Attorney General has published a standardized form that every public agency is required to accept, which is included below at page 29.¹ However, public agencies may not deny a request because it was not submitted using the standard form. KRS 61.872(2)(b). Instead, the custodian may

¹ Consistent with KRS 61.876(4), the Attorney General has promulgated this form by administrative regulation.

require that the request be in writing, signed by the requester, with his or her name printed legibly on it, describing the records to be inspected. KRS 61.872(2). An electronic signature is sufficient to meet this requirement. KRS 369.107. A request may be hand-delivered, mailed, sent via facsimile, or emailed to the agency's records custodian at the mailing address, facsimile address, or email address published in the agency's rules and regulations. KRS 61.872(2)(a). The custodian may require the requester to provide a statement in the written application in which the requester explains how he or she qualifies as a resident of the Commonwealth under KRS 61.870(10).

Response to a request. Effective June 29, 2021, the public agency must respond to the request in writing within five business days from the date it was received. If the request is denied, the response must include a statement of the specific exemption that authorizes the agency to withhold the record, and a brief explanation of how the exemption applies to the record withheld. KRS 61.880(1). The response must be issued by the official custodian or under his or her authority. The absence of the public agency's official records custodian does not extend the agency's response time; the agency should designate an acting custodian to ensure a timely response.

Application to wrong agency. If the public agency that receives the request does not have custody or control of the requested records, the agency must notify the requester and furnish the name and location of the official custodian of the appropriate agency's public records (*i.e.*, a request for the minutes of a school board meeting that was submitted to the fiscal court must be sent by the requester to the official records custodian of the appropriate school board). KRS 61.872(4).

Record not available. If the requested record is in active use, in storage, or not otherwise available, the public agency must notify the requester in writing and indicate a place, time, and date for inspection not to exceed five days from receipt of the request. KRS 61.872(5). If the record cannot be produced within five days, the agency must notify the requester in writing and provide a detailed explanation of the cause for the delay. The agency must also state the earliest date on which the record will be available.

For requests that implicate an exceptionally large number of records for which an agency may require additional time to retrieve and review, a public agency may release responsive records as they are gathered and reviewed while simultaneously processing the remaining responsive records. In an appeal, such conduct may serve as evidence of the public agency's good faith efforts in providing records as quickly as possible. *See* KRS 61.880(4) (authorizing an appeal where "a person feels the intent of KRS 61.870 to 61.884 is being subverted by an agency short of denial of inspection"). Regardless, all responsive records must be released by the date provided in the public agency's response initial response to the request.

Unreasonably burdensome request. The public agency may refuse to permit inspection, or mail copies, if the request places an unreasonable burden on the agency in producing records or if the custodian believes that repeated requests are intended to disrupt the agency's essential functions. KRS 61.872(6). The agency's reliance on this provision must be supported by clear and convincing evidence. Although a public agency carries a high burden in proving that a request is unreasonably burdensome, the Attorney General considers several factors in evaluating an agency's reliance on KRS 61.872(6), including the number of records implicated by the request, the period of time covered by the request, the physical location of the records, whether such records are in physical or electronic form, and whether such records contain information that federal or state law requires to be redacted.

Copies of records. A requester has the right to obtain copies of all nonexempt public records upon payment of a reasonable fee, including postage where appropriate. The agency may require prepayment for copies of records. Nonexempt public records must be made available for copying in either standard electronic or standard paper format, depending on the request, if the agency maintains the records in both formats. KRS 61.874(2)(a). If the agency maintains the records in paper format only, it must make the records available in paper format. Agencies are not required to convert paper format records to electronic format.

The agency may prescribe a reasonable fee for making copies of nonexempt public records. The fee must not exceed the agency's actual costs of copying the record, including the cost of the medium on which it is copied and the cost of mechanically reproducing it, but not including staff costs. In general, ten cents per page has been deemed a reasonable fee for records in paper format. *See, e.g.*, 200 KAR 1:020 § 3. However, some public agencies are authorized by law to charge a higher fee. *See, e.g.*, KRS 64.019(2) (county clerks). The fee should be stated in the agency's rules and regulations.

Commercial use. The Open Records Act authorizes public agencies to impose a higher copying fee for requests made for a commercial purpose. KRS 61.874(4). This higher fee may include the costs associated with staff time spent processing the request, which ordinarily cannot be charged. KRS 61.874(4)(c). Commercial purpose is defined as "any use by which the user expects a profit either through commission, salary, or fee," but excludes print or electronic media and attorneys representing parties in litigation. KRS 61.870(4). However, a federal court recently held unconstitutional the exception that prevents charging a commercial use fee for media access to public records. *See Zillow, Inc. v. Bork*, —F.Supp.3d—2022 WL 883849 (E.D. Ky. March 24, 2022) (declaring KRS 61.870(4)(b)(1) unconstitutional in light of the restriction it places on the First Amendment rights of other commercial purpose requesters.) As of the date of this publication, that order is not yet final and may be subject to revision or appellate review. The agency may require any requester to certify whether the records will be used for a commercial purpose prior to producing

the records. KRS 61.874(4)(b). As explained on page 6, commercial use of booking photographs or official inmate photographs is prohibited where the commercial user publishes or posts the photographs and requires payment of a fee for removal of the photographs from the publication or website.

Online access. A public agency may provide online access to public records in electronic format. The agency may require that the requester enter into a contract, license, or other agreement with the agency, and may charge fees. KRS 61.874(6). The fees cannot exceed the cost of physical connection to the system and the reasonable cost of computer time access charges.

Special types of requests and additional considerations

Requests for information and compiling information or creating documents. Under the Act, a public agency is not obligated to provide information in response to a request for information (*i.e.* “How much are the city’s employees paid?”). A public agency is not required to compile information or to create a record that does not already exist in response to an open records request. However, a public agency must honor a request for existing public records containing the information sought (*i.e.* “Please produce copies of the city’s payroll records for May.”), unless the requested records are exempt. Even if a public agency receives a request for information, the agency must respond in writing within five business days stating that the Act does not require agencies to compile information or create a record.

Requests for producing records in a special format. If a public agency is asked to produce a record in a format other than the format in which it maintains the record, or to tailor the format to meet a request, the agency may, but is not required to, provide the requested format. The agency may then recover staff costs as well as any actual costs it incurs. KRS 61.874(3).

Requests that seek “any-and-all” records related to a broad topic. Under KRS 61.872(2)(a), the requester who wishes to inspect records in-person at the agency’s suitable facilities must “describe[]” the public records to be inspected. If the requester seeks to obtain copies of records by mail or email, however, he or she must “particularly describe” the records. KRS 61.872(3)(b). As explained above, an agency may deny a request to inspect records that places an unreasonable burden on the agency. The Attorney General has previously found that requests seeking “any-and-all” records about a particular subject may place an unreasonable burden on the agency, depending on the breadth of the topic and the temporal scope of the request. For example, a request that seeks “any-and-all” records related to a subject that were created over the course of a year is less burdensome than a request for the same records created over the course of several years, or a request for such records that were created at any point in the agency’s history. Whether any particular request places an unreasonable burden on an agency is a fact-intensive question. To avoid

such disputes, a better crafted request will describe specific records to be inspected, as opposed to subject matters of interest. A better request will also specify the period of time in which requested records may have been created.

The following are additional factors an agency should consider:

- Public agencies may not condition access to public records on the use of a specific form. Although a public agency must accept the Attorney General's standardized form used to request to inspect public records, it may not deny a request on the basis that the request is not submitted on the standardized form.
- A public agency's duty to respond within five business days begins to run on the first business day after the request is received. Thus, Tuesday would be the first business day after a request that is received on Monday, and the agency's response would be due the following Monday. Unless the following Monday is a holiday, in which case the agency's response would be due the next day.
- An agency may impose copying fees greater than ten cents per page only if a specific statute authorizes the agency to do so or the agency can prove that its actual copying costs are greater than ten cents per page. *Friend v. Rees*, 696 S.W.2d 325 (Ky. App. 1985)
- No fee may be imposed for inspecting public records. The fee is only associated with the costs for copying or staff time in the case of a commercial-use request.

What records are exempt from public inspection?

The Open Records Act permits a public agency to withhold certain records from a requester unless the requester obtains a court order directing their release. Under KRS 61.878(1), the following records may be exempt:

- (a) Records containing information of a personal nature if disclosure would constitute a clearly unwarranted invasion of personal privacy.
- (b) Records confidentially disclosed to an agency and compiled and maintained for scientific research.
- (c) Records confidentially disclosed to an agency or required by the agency to be disclosed to it which are generally recognized as confidential or proprietary and which if disclosed would permit an unfair commercial advantage to competitors, including records which are compiled and maintained in conjunction with an application for or the

administration of a loan or grant; the application for or the administration of assessments, incentives, inducements, or tax credits; or the regulation of a commercial enterprise.

- (d) Records pertaining to a prospective location of a business or industry where no previous public disclosure has been made of the business's or industry's interest in locating in, relocating within or expanding within the Commonwealth.
- (e) Records developed by an agency in conjunction with the regulation or supervision of financial institutions which reveal the agency's internal examining or audit criteria.
- (f) Real estate appraisals, engineering or feasibility estimates, and evaluations made by or for a public agency, in the course of acquiring property, until all of the property has been acquired.
- (g) Test questions, scoring keys, and other examination data used to administer a licensing examination, examination for employment, or academic examination before the exam is given or if it is to be given again.
- (h) Records of law enforcement agencies or agencies involved in administrative adjudication investigating statutory or regulatory violations if disclosure of the records would harm the agency by premature release (such records may be inspected after enforcement action is completed or a decision is made to take no action, unless they were compiled and maintained by a county or Commonwealth's attorney or unless another exemption applies).
- (i) Preliminary drafts, notes, correspondence with private individuals, other than correspondence which is intended to give notice of final action of a public agency.
- (j) Preliminary recommendations, and preliminary memoranda in which opinions are expressed or policies formulated or recommended.
- (k) Public records that are prohibited from disclosure by federal law or regulation or state law.
- (l) Public records that are prohibited from disclosure by Kentucky statutes.

- (m) Records the disclosure of which would have a reasonable likelihood of threatening the public safety by exposing a vulnerability in preventing, protecting against, mitigating, or responding to a terrorist act, as defined in the exemption, and limited to eight precisely described categories of records.
- (n) Records having historic, literary, artistic, or commemorative value that are accepted by the archivist of a public university, museum, or government depository from a donor or depositor other than a public agency if nondisclosure is requested in writing by the donor or depositor.
- (o) Records of a procurement process under KRS Chapter 45A or Chapter 56. This exemption shall not apply after a contract is awarded; or the procurement process is canceled without award of a contract and there is a determination that the contract will not be resolicited.
- (p) Client and case files maintained by the Department of Public Advocacy or any person or entity contracting with the Department of Public Advocacy for the provision of legal representation under KRS Chapter 31.
- (q) Photographs or videos that depict the death, killing, rape, or sexual assault of a person.
- (r) Communications of a purely personal nature unrelated to any governmental function.

Under KRS 61.880(1), a public agency denying a request to inspect records under one of the above exemptions is required to specifically cite the applicable exemption and provide a brief explanation as to how the exemption applies to the specific records. If a request seeks different categories of records, and different exemptions apply to different categories, the public agency must explain how each exemption applies to each category. For example, a public agency response that simply states, “Your request has been denied under the privacy exemption in KRS 61.878(1)(a) and the records are preliminary under KRS 61.878(1)(i) and (j),” without more, would be inadequate. The public agency must specify how a person’s privacy interests are implicated, or why the record is preliminary.

Additional factors to consider when a public agency denies a request as exempt under KRS 61.878(1)

- If an agency relies on the exemption in KRS 61.878(1)(k) or (l), which exempt records required to be confidential under federal or state law, the agency must

also cite the specific federal or state law requiring that the record remain confidential.

- Personally identifiable information that is routinely maintained in public records, such as Social Security Numbers, phone numbers, residential addresses, and “other forms of personal information” may be categorically redacted under the personal privacy exemption. KRS 61.878(1)(a); *Kentucky New Era, Inc. v. City of Hopkinsville*, 415 S.W.3d 76, 89 (Ky. 2013). Otherwise, a public agency relying on KRS 61.878(1)(a) must explain how the personal privacy interest at stake outweighs the public interest in ensuring that the government is carrying out its duties. *See Zink v. Commonwealth, Dept. of Worker’s Claims, Labor Cabinet*, 902 S.W.2d 825, 829 (Ky. App. 1994). A person whose privacy interest in the record is at stake may bring an action in circuit court to seek an injunction prohibiting the release of the information. *Beckham v. Bd. of Educ. of Jefferson Cnty.*, 873 S.W.2d 575 (Ky. 1994).
- A public agency employee is entitled to inspect any record that “relates” to him or her, even if the record is otherwise exempt, unless the requested record is part of an ongoing criminal or administrative investigation by the agency, the requested record is an examination, or the requested record is a record made confidential by federal or state law. KRS 61.878(3).
- Public agencies are encouraged to share otherwise exempt public records with other public agencies if the sharing of the records serves a “legitimate governmental need.” KRS 61.878(5).
- A public agency cannot withhold a public record that contains both exempt and nonexempt information, but must mask or redact the exempt portion of the record and release the nonexempt portion of the record. KRS 61.878(4). As technology advances and agencies upgrade their records management systems, they are advised to consider their duty to separate exempt from non-exempt material when responding to open records requests. Foresight may save the agency considerable time in responding to open records requests.
- Although the litigation records of Commonwealth’s attorneys, county attorneys, and attorneys for the Department of Public Advocacy are permanently exempt from public inspection, these public service attorneys are not relieved of their duty to respond to an open records request for those records, and cannot deny access to other nonexempt records of their offices (for example, contracts, payroll records, time sheets, travel vouchers).

What is the role of the Attorney General?

If a public agency denies a request for public records, the requester may file an appeal with the Attorney General for review of the agency’s actions. The appeal

consists of a letter describing the circumstances of the denial, a copy of the written request, and a copy of the agency's written denial, if the agency issued a denial. KRS 61.880(2). The Attorney General will also accept appeals by email submitted to OAGAppeals@ky.gov, so long as the email contains a copy of the requester's original request, and the agency's response to the request if one was provided. The same process may be used by those appealing the failure of a public agency to respond to a request. In such cases, the requester must explain that the agency's response was not included because of the agency's failure to respond to the request. Unless the requester is an inmate confined in a jail or correctional facility, KRS 197.025(3), the requester may bypass the Attorney General's Office and file an appeal in circuit court. KRS 61.882(2).

The Attorney General may request additional documentation from the agency, and may, in certain circumstances, also request a copy of the records in dispute. KRS 61.880(2)(c). The Attorney General will not, however, disclose those records.

The Attorney General will review the appeal and issue a decision stating whether the agency violated the Open Records Act. The Attorney General's role is limited to reviewing the actions taken by the public agency when it responded to the request. The Attorney General cannot declare that public records do in fact exist when a public agency claims that they do not, even if a statute indicates that such records should exist. *See generally Univ. of Ky. v. Hatemi*, 636 S.W.3d 857 (Ky. App. 2021). Rather, if a requester disputes an agency's claim that responsive records do not exist, the requester must put forth *prima facie* evidence of the existence of the records. *See id.* A requester can make such a *prima facie* case by citing to provisions of law that require the public agency to create the requested record, or by providing other evidence that the requested record should exist. If the requester makes such a *prima facie* case, the Attorney General's role is limited to examining the adequacy of the public agency's search for responsive records. *See id.*

A public agency carries the burden of proof in sustaining its actions under the Act. KRS 61.880(2)(c). On the day the Attorney General issues the decision, the Attorney General will mail a copy to the agency and a copy to the person who requested the disputed records. The decision will be issued within twenty business days. This deadline may be extended an additional thirty business days under KRS 61.880(2)(b). Both the requester and the agency may appeal the Attorney General's decision to the circuit court of the county where the agency has its principal place of business or where the record is maintained. KRS 61.880(5). The Attorney General shall be notified of any circuit court action, but shall not be named as a party in the action.

If an appeal is not filed within thirty days, the Attorney General's decision has the force and effect of law and can be enforced in circuit court. KRS 61.880(5)(b). If the requester prevails against an agency in circuit court, he or she may be awarded

costs, including reasonable attorney fees, if the court finds that the records were willfully withheld. KRS 61.882(5). The court may also award the requester up to \$25 for each day that the requester was denied the right to inspect the records. Under KRS 61.991, a public agency official may face criminal penalties for willfully concealing or destroying records with the intent to violate the Act. Officials who fail to produce records after entry of final judgment directing that records be produced may be found guilty of contempt.

Additional factors regarding the Attorney General's role

- The Attorney General will not consider an appeal that does not include a copy of the written request and the written denial, if the agency issued a denial. KRS 61.880(2)(a).
- Upon receipt of an open records appeal, the Attorney General will issue notification of the appeal and provide a copy of the appeal to the public agency against which the appeal was filed. The Attorney General will issue such notice by email to the official custodian of records for the respondent agency, or to the attorney representing such agency if the identity of that attorney is known to the Attorney General. The agency may respond in writing to the Attorney General by emailing its response to OAGAppeals@ky.gov. The agency must send a copy of its response to the individual who filed the appeal.
- Because the Open Records Act provides for judicial review of the issues raised in an appeal, and because the Attorney General's review is a statutory proceeding under which no authority has been granted to the Attorney General to reconsider an open records decision, the Attorney General will not reconsider any open records decision under any circumstances. 40 KAR 1:030 § 4.
- The Attorney General will consider an appeal based on the allegation that the public agency "subverted the intent of the Act short of denial of inspection," which may include appeals based on the imposition of excessive fees or a public agency's excessive delay in responding to a request.
- If the requested records are released to the requester after his or her appeal is filed, but before an open records decision is rendered, the Attorney General will not decide whether the previously claimed exceptions authorized the public agency to deny the request. 40 KAR 1:030 § 6. However, the Attorney General may still render a decision finding that the public agency subverted the intent of the Act if its conduct resulted in a violation of KRS 61.880(4).
- Because the public agency has the burden of proof to sustain its response under the Act, the courts have directed that the agency "provide particular and

detailed information in response to a request for documents,” and not just a “brief explanation.” Although an agency may be able to meet its burden of proof on appeal, an initial response to the requester that fails to discharge the agency’s duty is still grounds for finding a violation of the Open Records Act.

- The Attorney General’s role in open records appeals is to issue a decision stating whether the public agency violated the Open Records Act. The Attorney General will not answer ancillary questions of law unrelated to the provisions of KRS 61.870 to KRS 61.884.
- The Attorney General cannot enforce a decision by imposing penalties, nor may the Attorney General compel an agency to provide the requested records to the requester.
- The Legislative Research Commission is the official custodian for records belonging to the General Assembly, including all bills and amendments introduced, legislative journals, roll call votes, final reports of committees, financial records, and other similar records. The Attorney General lacks jurisdiction to adjudicate the Legislative Research Commission’s denial of a request to inspect legislative records. Instead, the Legislative Research Commission reviews such decisions.

The Open Meetings Act

In 1974, the General Assembly enacted the Open Meetings Act, KRS 61.800 to KRS 61.850, which establishes a right of access to public meetings. The General Assembly recognized that the formation of public policy is public business and should not be conducted in secret. KRS 61.800. The Act requires that all meetings of a quorum of the members of a public agency where public business is discussed, or action is taken, must occur in meetings open to the public, unless an exemption applies. KRS 61.810(1). Members of the public may attend any public meeting and a public agency may not require an individual to identify himself or herself to attend a public meeting. KRS 61.840.

What is a public meeting and what is a public agency?

The Open Meetings Act applies to all meetings held by state and local government agencies. Under KRS 61.805(2), the agencies covered by the Act include:

- state and local government boards, commissions, and authorities;
- state and local legislative boards, commissions, and committees;
- county and city governing bodies, councils, school district boards, special district boards, and municipal corporations;
- state and local government agencies, including policy making boards of educational institutions, that are created by state or local statute or other legislative act;
- bodies created by state or local statute or legislative act in the legislative or executive branch of government;
- an entity where the majority of its governing body is appointed by a public agency or state or local officer;
- any boards, commissions, committees, subcommittees, advisory committees, or ad hoc committees, which are established, created, and controlled by a public agency; and
- interagency bodies of two or more public agencies.

Subject to fourteen exemptions, all gatherings of a quorum of the members of a public agency at which public business is discussed or action is taken are public meetings and must be open to the public, regardless of where they are held, and

whether they are regular or special or informational or casual gatherings held in anticipation of a regular or special meeting. KRS 61.805(1); KRS 61.810(1).

Additional factors to consider regarding what constitutes a “public agency”

- The definition of “public agency” under the Open Meetings Act is narrower than the definition of “public agency” under the Open Records Act and does not include “state and local government officers” or bodies that receive “at least 25% of their funds from state or local authority funds.” This means, for example, that the mayor of a city is a public agency for open records purposes but not for open meetings purposes.
- A committee of a public agency, even if its function is purely advisory, is a public agency for open meetings purposes and a quorum of its members is calculated on the basis of the committee’s membership and not the membership of the public agency that created it (*i.e.*, a city commission, consisting of five members, creates a budget committee, consisting of three members—a quorum of the commission exists if three members are present and a quorum of the committee exists if two members are present). The committee must comply with all requirements of the Act.

What is public business?

The Open Meetings Act does not apply every time a quorum of a public agency gathers in the same place. The Open Meetings Act applies when a quorum of public agency members discuss public business or when an agency takes action. KRS 61.810(1). As explained by the Kentucky Supreme Court, “Public business is not simply any discussion between two officials of the agency. Public business is the discussion of the various alternatives to a given issue about which the [agency] has the option to take action.” *Yeoman v. Com., Health Policy Bd.*, 983 S.W.2d 459, 474 (Ky. 1998).

Under this standard, the Attorney General has consistently held that discussions concerning meeting administration, such as when and where a special meeting will take place, or what will appear on the agenda, are not “discussions of the various alternatives to a given issue,” and such discussions are not subject to the requirements of the Open Meetings Act so long as the discussion remains administrative and not substantive. On the other hand, an agency cannot ignore the requirements of the Open Meetings Act when discussing public business simply because no action was taken following the discussion.

What are the general requirements of the Open Meetings Act?

Time and place of meetings. All meetings of public agencies, and committees or subcommittees thereof, must be held at specified times and places that are convenient to the public. KRS 61.820(1). However, a public agency may, in its discretion, conduct a meeting virtually using “video-teleconferencing” technology. KRS 61.826. In the event that a public agency chooses to conduct a video-teleconferenced meeting where no two members will attend from the same physical location, the public agency may decline to provide a physical location where the public may attend. However, the notice of such meetings shall contain information that explains how members of the public and press can access the meeting virtually. If an agency chooses to conduct a regular, in-person meeting, then the agency must evaluate space requirements, seating capacity, and acoustics in considering locations for public meetings to ensure, insofar as feasible, meeting room conditions that allow effective public observation. Public agencies should provide for a schedule of regular meetings by ordinance, order, resolution, bylaws, or by other means. This schedule of regular meetings must be made available to the public. KRS 61.820(2).

Minutes of meetings. Public agencies must keep minutes of action taken at every meeting that set forth an accurate record of votes and actions taken. These minutes must be open for inspection by the public no later than the conclusion of the agency’s next public meeting. KRS 61.835. Calling a meeting to order, and a vote to adjourn, are “actions taken” within the meaning of KRS 61.835. Therefore, even if a meeting is called only to discuss public business, and no final action is taken, the minutes should reflect a call to order and adjournment.

Public attendance at meetings. To the extent possible, meeting room conditions should allow for effective public observation of the meetings if the public agency chooses to conduct a regular, in-person meeting. No person attending the meeting can be required to identify himself or herself in order to attend a meeting. The agency cannot place conditions on attendance of the public at a meeting other than the conditions required to maintain order. KRS 61.840. Although the public has the right to attend public meetings, the Open Meetings Act does not require a public agency to permit public comments or public participation during the meeting. Since the General Assembly has not established procedural rules for the conduct of meetings and citizen participation, each agency must adopt its own rules of procedure, but those rules may not conflict with the Open Meetings Act. *But see* 2022 HB 121 (requiring school boards to provide at least 15 minutes of time for public comments at every regular meeting).

News media coverage. Public agencies must permit news media coverage, including recording and broadcasting. KRS 61.840.

Requirements for holding special meetings. All meetings that are not regularly scheduled meetings are special meetings, and are subject to the following requirements under KRS 61.823:

Who may call a special meeting? The presiding officer or a majority of the members of the public agency may call a special meeting. KRS 61.823(2).

What are the notice and contents of notice requirements? The public agency must provide written notice of the special meeting consisting of the date, time, and place of the special meeting and the agenda. Discussion and actions at the meeting must be limited to the items on the agenda. KRS 61.823(3).

As soon as possible, written notice must be personally delivered, transmitted by facsimile, or mailed to every member of the agency and each media organization that files a written request to receive notice of special meetings. Notice must be provided at least twenty-four hours before the special meeting. KRS 61.823(4)(a).

Written notice of special meetings may be transmitted by email to public agency members and media organizations that have filed a written request with the public agency indicating a preference to receive email notification. The written request must include the email address of the agency member or media organization. KRS 61.823(4)(b).

As soon as possible, written notice must also be posted in a conspicuous place in the building where the special meeting will take place and in a conspicuous place in the building where the agency has its headquarters. Notice must be posted at least twenty-four hours before the special meeting. KRS 61.823(4)(c).

In the case of an emergency that prevents the public agency from complying with these requirements, the agency must make a reasonable effort to notify the members of the agency, media organizations that have filed a written request to be notified, and the public of the emergency meeting. KRS 61.823(5). At the beginning of the emergency meeting, the person chairing the meeting must describe for the record the emergency that prevented compliance with the notice provisions, and these comments should be recorded in the minutes. Discussions and actions at the emergency meeting must be limited to the emergency for which the meeting was called.

What are video teleconferences? Subject to the provisions of KRS 61.826, an agency's meetings may be conducted by video teleconference. A video teleconference is a "meeting occurring in two (2) or more locations where individuals can see and hear each other by means of video and audio equipment." KRS 61.805(5). Notice of a video teleconference shall clearly state the meeting will be conducted via video teleconference and it shall "provide specific information on how any member of the

public or media organization may view the meeting electronically.” KRS 61.826(2)(c). As stated previously, an agency that chooses to conduct a video-teleconferenced meeting where no two members will attend from the same physical location may decline to provide a physical location where the public may attend. However, if two or more member will attend the video-conference meeting from the same physical location, then the notice of such video-teleconferenced meeting must precisely identify a primary location where all members can be seen and heard, and where the public may attend. KRS 61.826(2)(d). Any interruption in the video or audio broadcast shall result in immediate suspension of the meeting until the broadcast is restored. KRS 61.826(4). Meetings cannot be conducted via telephone conference, because under KRS 61.826, all members must be both seen and heard.

Additional factors to consider when conducting meetings

- The courts have stated that the Open Meetings Act does not require agencies to conduct business “only in the most convenient locations at the most convenient times.” The Act is “designed to prevent government bodies from conducting [their] business at such inconvenient times or locations as to effectively render public knowledge or participation impossible, not to require agencies to seek out the most convenient time or location.” *Knox Cnty. v. Hammons*, 129 S.W.3d 839 (Ky. 2004).
- Agencies are not required to take minutes in closed sessions.
- If the public agency directs that an audio or video recording of its meeting be made, and the recording is created with agency equipment at agency expense, the recording of the meeting is a public record upon creation and must be made available for inspection within five business days of an open records request.
- A member of the public, as well as the media, must be permitted to record a meeting so long as it does not disrupt the meeting.
- The notice of a special meeting must include an agenda that contains specific agenda topics, and the date, time, and place of the meeting. Because an agenda is not statutorily required for regular meetings, discussions at a regular meeting are not restricted to agenda topics if an agenda is prepared.
- Although the public agency can post notice of the special meeting on the agency website, web notice of the meeting does not satisfy the statutory requirement and must be in addition to, rather than in lieu of, delivery of the notice by U.S. mail, facsimile, in person, or by email, where requested, and physical posting of the notice in a conspicuous place.

- The Attorney General has rarely found that conditions were sufficiently grave to justify a public agency's decision to call an emergency meeting.

What subjects may be discussed in a closed session?

The Open Meetings Act permits a public agency to discuss certain subjects in a closed or executive meeting if notice is given in the regular meeting of the general nature of the business to be discussed, the reason for the closed session, and the specific provision authorizing the closed session. KRS 61.815(1)(a). A closed session may be held only after a motion is made and carried in open session, and no final action may be taken in closed session. KRS 61.815(1)(b) and (c). The agency is prohibited from discussing matters unrelated to the purpose for entering closed session while in closed session. KRS 61.815(1)(d). The exceptions to the Open Meetings Act are found at KRS 61.810(1) and include:

- (a) Deliberations of the Kentucky Parole Board;
- (b) Deliberations on the future acquisition or sale of real property by a public agency; when publicity would be likely to affect the value of the property;
- (c) Discussions of proposed or pending litigation involving a public agency;
- (d) Grand or petit jury sessions;
- (e) Collective bargaining negotiations between public employers and their employees;
- (f) Discussions or hearings that might lead to the appointment, dismissal, or discipline of an individual employee, member, or student. However, general personnel matters may not be discussed in private;
- (g) Discussions between a public agency and a representative of a business entity and discussions concerning a specific proposal, if open discussions would jeopardize the siting, retention, expansion, or upgrading of the business;
- (h) State and local cabinet meetings and executive cabinet meetings;
- (i) Committees of the General Assembly other than standing committees;
- (j) Deliberations of judicial or quasi-judicial bodies involving individual adjudications or appointments. This does not include meetings of planning commissions, zoning commissions, or boards of adjustment;

- (k) Meetings which federal or state law specifically require to be conducted in privacy;
- (l) Meetings which the Constitution provides shall be held in secret;
- (m) Portions of meetings devoted to a discussion of a specific public record exempted from disclosure under KRS 61.878(1)(m); and
- (n) Meetings of any selection committee, evaluation committee, or other similar group established under KRS Chapter 45A or 56 or other state or local law, to select a successful bidder for award of a state or local contract.

The Open Meetings Act prohibits any series of less than quorum meetings, where the members attending one or more of the meetings collectively constitute at least a quorum of the members of the agency, if the meetings are held “for the purpose of avoiding the requirements” of the Act. KRS 61.810(2). Therefore, an agency violates KRS 61.810(2) when it intentionally seeks to subvert the Act. This prohibition does not restrict discussions between individual members if the purpose of the discussion is to educate the members on specific issues.

Additional considerations for entering closed session

- The courts have stated that public agencies must give “specific and complete notification in the open meeting of any and all topics which are to be discussed during the closed meeting.” The Attorney General has stated that “notification must include both a statement of the exception authorizing the closed session and a description of the business to be discussed couched in sufficiently specific terms to enable the public to assess the propriety of the agency’s actions.” However, these notice requirements are relaxed when a public agency is discussing certain matters that are enumerated in KRS 61.815(2). For example, a public agency entering closed session to discuss potential or pending litigation is not required to provide notice in an open meeting that such litigation will be discussed. KRS 61.815(2); *see also Cunningham v. Whalen*, 373 S.W.3d 438, 441 n. 12 (Ky. 2012)
- The courts have stated that the exception for proposed or pending litigation applies to “matters inherent to litigation, such as preparation, strategy, or tactics, but not just when an attorney is present.”
- Before going into closed session to discuss a personnel issue under KRS 61.810(1)(f), an agency must state whether the discussion will relate to either the appointment of, the dismissal of, or the discipline of an individual employee, member, or student, but the agency is not required to identify the individual by name.

What is the role of the Attorney General?

If a person believes that a public agency has violated the Open Meetings Act, he or she shall first submit a written complaint to the presiding officer of the agency. The complaint must state the circumstances of the violation and what the agency should do to correct it. KRS 61.846(1).

Within three business days of receipt of the complaint, the public agency shall decide whether to correct the violation and notify the complaining party of its decision in writing. KRS 61.846(1). If the agency believes that no violation has occurred and rejects the proposed remedy, then its written response must cite the statute authorizing its actions and briefly explain how the statute applies.

The complaining party may appeal to the Attorney General for review of the agency's action within sixty days of receipt of the agency's response. KRS 61.846(2). The appeal shall include a copy of the written complaint and a copy of the agency's response, if the agency issued a denial. The Attorney General will review the appeal and issue a decision stating whether the agency violated the Open Meetings Act within ten business days. KRS 61.846(2). Both the complaining party and the agency will receive a copy of the decision. Both may appeal the Attorney General's decision to the circuit court of the county where the public agency has its principal place of business or where the violation occurred. KRS 61.848. If an appeal is not filed within thirty days, the Attorney General's decision has the force and effect of law and can be enforced in circuit court. KRS 61.848(4)(b).

If the complaining party prevails against an agency in circuit court, he or she may be awarded costs, including attorney fees, if the court finds that the violation was willful. KRS 61.848(6). The court may also award the complaining party up to \$100 for each violation. Additionally, the court may void the action taken by the agency if such action was taken during a meeting that failed to substantially comply with certain requirements of the Act. KRS 61.848(5).

Additional factors concerning appeals to the Attorney General

- A complainant must appeal a public agency's denial of, or failure to respond to, his or her open meetings complaint within sixty days, and if he or she does not do so the appeal is time-barred. There is no similar statutory limitation on bringing an open records appeal.
- Upon receipt of an appeal, the Attorney General will issue notification of the appeal, and a copy of the appeal, to the public agency against which the appeal was filed, and the agency may respond in writing to the Attorney General. The

agency must send a copy of its response to the individual who filed the appeal. The agency may also email its response on appeal to OAGAppeals@ky.gov.

- The Attorney General will not consider an appeal that does not include a copy of the written complaint and a copy of the agency's response, if the agency issued a response.
- Because the Open Meetings Act provides for judicial review of the issues raised in an appeal, and because the Attorney General's review is a statutory proceeding under which no authority has been granted to the Attorney General to reconsider an open meetings decision, the Attorney General will not reconsider any open meetings decision under any circumstances. 40 KAR 1:030 § 4.
- The Attorney General's role in an open meetings appeal is to issue a decision stating whether the public agency violated the Open Meetings Act; the Attorney General cannot comment on, or direct the implementation of, proposed remedial measures. Nor can he enforce his decision by imposing penalties.

Legislative changes to the Acts following the 2022 Regular Session of the General Assembly

For the last two years, Kentuckians have experienced many changes to their lives as a result of the Covid-19 pandemic. During the state of emergency that was declared in response to the pandemic, the Open Records Act and Open Meetings Act also experienced temporary changes. During the 2020 Regular Session of the General Assembly, the legislature enacted 2020 Senate Bill 150, which made various changes to the Acts for the duration of the state of emergency. However, on March 22, 2022, the General Assembly enacted Senate Joint Resolution 150, which brought an immediate end to the Governor's declared state of emergency. Accordingly, the temporary changes that were made to the Open Records Act and Open Meetings Act under 2020 SB 150 no longer have any force and effect. Public agencies no longer have ten calendar days to respond to requests under the Open Records Act. As stated above, a public agency has five business days to respond to such requests. KRS 61.880(1). Nor may a public agency deny in-person inspection of records, as it previously could under 2020 SB 150.

Of the temporary changes made to the Acts, one change to the Open Meetings Act was made permanent. *See* 2022 House Bill 453. As discussed on page 22 regarding video-teleconferenced meetings, public agencies retain the discretion to conduct

video-teleconferenced meetings without providing a primary physical location where the public may attend. Instead, notices of such video-teleconferenced meetings must contain “specific information on how any member of the public or media organization may view the meeting electronically.” KRS 61.826(2)(c). If, however, two or more members of the public agency attend the meeting from the same physical location, then the notice of the video-teleconferenced meeting must provide a primary physical location where the public may attend and observe the video-teleconferenced meeting. KRS 61.826(2)(d).

Finally, 2022 HB 453 also expanded the exception under KRS 61.810(1)(n), which permits closed session meetings “of any selection committee, evaluation committee, or other similar group established under KRS Chapter 45A or 56” to select the bidder of a state contract to include similar groups established under “other state or local law to select a successful bidder for award of a state or local contract.” Thus, discussions to select the bidder of local contracts are exempt in the same manner as similar discussions to select the bidder of state contracts.

Aside from changes to the conduct of video-teleconferenced meetings, the expansion of the exception under KRS 61.810(1)(n), and the elimination of all temporary changes to the Open Records Act and Open Meetings Act, no further amendments to the Acts were made during the 2022 Regular Session of the General Assembly.

Request to Inspect Public Records

Pursuant to the Kentucky Open Records Act (“the Act”), KRS 61.870 *et seq.*, the undersigned requests to inspect the public records which are described below.

Requester’s contact information.

Name: [REDACTED]

Mailing Address: [REDACTED]

E-mail Address (if applicable): [REDACTED]

Records to be inspected:

[REDACTED]

Statement regarding the use of public records. KRS 61.870(4) defines “commercial purpose” as “the direct or indirect use of any part of a public record or records, in any form, for sale, resale, solicitation, rent, or lease of a service, or any use by which the user expects a profit either through commission, salary, or fee.” However, “commercial purpose” does not include the publication or related use of the public record by a newspaper or periodical, by a radio or television station in its news or informational program, or by use in the prosecution or defense of litigation by the parties to such an action or their attorney.

This request is (choose one):

- NOT for a commercial purpose; or
- FOR a commercial purpose.

Statement regarding residency. I further state that I am a resident of Kentucky because I am (please check one):

- An individual residing in the Commonwealth; or
- A domestic business entity with a location in the Commonwealth; or
- A foreign business entity registered with the Kentucky Secretary of State; or
- An individual that is employed and works at a location within the Commonwealth; or
- An individual or business entity that owns real property within the Commonwealth; or
- An individual or business entity that has been authorized to act on behalf of an individual or business entity listed above; or
- A news-gathering organization as defined in KRS 189.635(8)(b)1a. to e.

Signature: [REDACTED] Date: [REDACTED]

Sample open records response

January 9, 2022

Jane Q. Citizen
100 Maple Avenue
Anytown, Kentucky

Dear Ms. Citizen:

This will acknowledge receipt of your request for public records, which our Office received on January 7, 2022. You requested access to and copies of:

1. All contracts that the city has with ABC Inc.;
2. All invoices that the city has received from ABC Inc.;
3. All complaints received by the city that relate to ABC Inc.'s performance of duties under its contract with the city.

Contracts and invoices are available for inspection in my office Monday through Friday from 8:00 a.m. to 4:30 p.m.

Alternatively, we will send you copies of these records by mail at a cost of 10¢ per page. The cost to you, including postage, which must be paid in advance, will be \$2.46 (15 pp. at 10¢ per page, plus 96¢ postage). Please contact me if you would prefer to receive copies by mail.

One complaint has been filed against ABC Inc. The city is currently investigating that complaint and considering an enforcement action. Release of the complaint at this time might harm the city by revealing the identity of the complainant, who has requested anonymity. Therefore, pursuant to KRS 61.878(1)(h), we must deny that portion of your request.

Sincerely,

John Q. Public
City Clerk

Sample open records appeal

March 1, 2022

Attorney General Daniel Cameron
700 Capital Avenue
Capitol Building, Suite 118
Frankfort, KY 40601

Re: Open Records Appeal

Dear Attorney General Cameron:

I am appealing the refusal of the city clerk of Anytown, Kentucky, to allow me to inspect records in his possession. A copy of my written request is attached. A copy of the clerk's response denying my request is also attached.

The clerk claims that the records are not open records because they are preliminary recommendations. I do not agree because the records I request to inspect are final contracts between the city and ABC Inc.

Sincerely,

Jane Q. Citizen

Enclosures

Sample Forms – Open Meetings

Sample open meetings complaint

February 3, 2022

Jane Q. Public, Mayor
Municipal Building
Anytown, KY 40999

Dear Mr. Jones:

Because you are the presiding officer at city council meetings, I am submitting to you a complaint concerning an action that took place at the city council meeting held on January 30, 2022. At that meeting, the council voted to go into a closed or executive session to discuss general personnel matters

The council cannot legally go into a closed or executive session to discuss general personnel matters. I am requesting that the council discuss at a future meeting, in an open and public session, those matters that were discussed at the improperly called closed session on January 30, 2022. Any action taken as a result of the improperly called session should be declared null and void.

Sincerely,

John Q. Citizen

Sample open meetings response

February 7, 2022

John Q. Citizen
Commonwealth Avenue
Anytown, Kentucky

Dear Mr. Citizen:

In your recent letter to the city, you stated that the city council, at its meeting held on January 30, 2022, went into an executive or closed session to discuss general personnel matters.

While the city recognizes that it cannot discuss general personnel matters in a closed or executive session, the city is permitted, pursuant to KRS 61.810(1)(f), to go into a closed session to discuss matters that might lead to the appointment of an individual employee.

The office of director of the streets and parks department is currently vacant, and two persons have applied for the position. The matters discussed by the council during the closed session on January 30, 2022, involved the council's evaluations of the two applicants for that office and such matters may be discussed at a closed session.

Sincerely,

Jane Q. Public
Mayor

Sample open meetings appeal

February 14, 2022

Attorney General Cameron
700 Capital Avenue
Capitol Building, Suite 118
Frankfort, KY 40601

Re: Open Meetings Appeal

Dear Attorney General Cameron:

I am appealing the denial of my complaint by the mayor of Anytown, Kentucky, concerning the closing of a council meeting held on January 30, 2022, at which the council discussed general personnel matters.

I am enclosing a copy of my complaint to the mayor and a copy of the mayor's denial of my complaint. The mayor maintains that the session of the council meeting in question may be closed to the public because personnel matters were discussed. In my opinion, the closing of such a session to the public is a violation of KRS 61.810(1)(f).

Sincerely,

John Q. Citizen

Enclosures

Sample Rules and Regulations

Purpose

Public policy requires “free and open examination of public records.” KRS 61.871. Accordingly, the Agency must respond effectively and efficiently to records requests in a consistent and coordinated manner. Therefore, this Open Records Policy (“Policy”) sets forth the standards for all Agency employees when a records request is received and ensures compliance with all applicable open records laws.

Applicability

This Policy supersedes any relevant policy that previously existed. All employees shall read this policy and complete the Policy Acknowledge Form to indicate that they have read, understand, and will comply with this Policy.

Policy

Records Custodian

The Agency shall designate an employee as its Records Custodian. The Records Custodian shall review the Kentucky Open Records Act, 200 KAR 1:020, and “The Kentucky Open Records & Open Meetings Acts: A guide for the public and public agencies” published by the Office of the Attorney General. The Records Custodian shall ensure compliance with the Kentucky Open Records Act, 200 KAR 1:020, this Policy, and all relevant requests.

The Office designates the following Records Custodian:

Name:

Title:

Mailing Address:

Email Address:

Phone:

Responding to Records Requests

All requests for copies or review of public records in the custody of the Agency must be made in writing. A request may be sent electronically to the Record Custodian’s email address identified above. Requests may also be mailed to the Agency or hand delivered to the Agency’s mailing address identified above.

The Records Custodian shall provide a response to the records request that is postmarked or electronically transmitted within five business days of the date the request is received. Notice promptly shall be sent to the requesting party if additional time is needed under KRS Chapter 61. When a response is delayed, the notice shall specifically indicate that additional time is required to process the request and explain the circumstances justifying additional processing time.

The Records Custodian shall determine whether the requester has reasonably described records within the possession of the Agency. If no such records are identified, the request may be denied on those grounds. However, if it is reasonably believed that another public agency is in possession of the records described in the request, the Records Custodian shall refer the requester to the appropriate records custodian, providing both their name and contact information. If it is determined that the records are within the Agency's possession, the Records Custodian shall gather them for processing. Records that are responsive shall be segregated from nonresponsive records (i.e., records that were not requested). The Records Custodian shall then examine responsive records to determine which records, if any, are exempt from disclosure and make appropriate redactions.

If the Records Custodian determines that the records request should be denied in whole or in part, the Records Custodian shall notify the requester with an explanation for the decision to withhold any responsive records, citing the specific exemption in statute as the basis for withholding. If any part of a request for records is denied, the Records Custodian shall confer with legal counsel to ensure accuracy in applying the law.

If the request places an unreasonable burden for producing public records, or if the Records Custodian has reason to believe that repeated requests are intended to disrupt other essential functions of the Agency, the Records Custodian may refuse to produce the records upon conferring with legal counsel prior to denying the request.

Record Production and Fees

When responsive records are to be transmitted electronically to the requester, there is no charge to the requester. However, if the responsive material is more than 8 megabytes ("MB"), the documents will automatically be produced via compact disc ("CD") and mailed to the requester. Prior to mailing, the Records Custodian shall provide an invoice to the requester for the production and postage. The fee for each CD is \$__., which is the actual cost of each blank CD based upon the total cost of all CDs in the package. A CD containing responsive records will be mailed upon receipt of payment.

When responsive records are to be mailed to the requester, the Records Custodian shall first provide an invoice to the requester for the production and postage. Printing

costs are \$0.10 per page, and additional fees shall be justified on any invoice. Copies of photographs, maps, and other such records shall be furnished to any person requesting them on payment of a fee equal to the Agency's actual cost to produce the copies. Estimated costs shall be communicated to the requestor before costs are incurred. After the invoice is paid, the Records Custodian shall produce the responsive records to the requester.

If the requester wishes to personally inspect responsive records at the Agency's headquarters, or the location where the records are maintained, the Records Custodian shall facilitate with the requester the scheduling of a convenient time and place for inspection between 8:00 a.m. and 4:30 p.m., Monday through Friday. The Records Custodian, or an employee of the Agency, shall be present and personally monitor the inspection.

Additional Resources

Open Meetings Decisions and Open Records Decisions (OMDs and ORDs) issued by the Attorney General from 1993 to the present may be accessed on our website at <https://ag.ky.gov/Resources/orom/Pages/default.aspx>. If you know the OMD or ORD number you wish to review, you may select the “Choose a year” option. For example, 04-ORD-216 may be accessed by selecting the year 2004 and scrolling through the decisions for that year until 04-ORD-216 is located. If you wish to review OMDs or ORDs relating to a specific subject, you may search by entering a query (for example, “work sessions,” “accident reports,” “timely access,” or “adequate notice”) in the search box that appears at the right-hand top corner of the screen. You may also access a particular ORD or OMD by typing the ORD or OMD citation (e.g., “04-ORD-216”) in the search box.

These additional resources will further enhance the public official’s understanding of his or her duties under the Open Meetings and Open Records Acts as well as related records management duties:

1. “Kentucky Open Meetings Open Records Laws: Statutes and Q&A”
<https://legislature.ky.gov/LRC/Publications/Documents/OpenMtgsRecords.pdf>
2. Local Records Retention Schedules
<https://kdla.ky.gov/records/recretentionschedules/Pages/LocalRecordsSchedules.aspx>
3. State Records Retention Schedules
<https://kdla.ky.gov/records/recretentionschedules/Pages/stateschedules.aspx>
4. “Understanding Records Management. Kentucky Department of Libraries and Archives,” <https://kdla.ky.gov/records/recmgmtguidance/Pages/default.aspx>
5. Kentucky Revised Statutes Chapter 61 KRS 61.800 – 61.850, Kentucky Open Meetings Act KRS 61.878 – 61.884, Kentucky Open Records Act
<https://apps.legislature.ky.gov/law/statutes/chapter.aspx?id=37294>
6. “Attorney General Advisory: Changes to the Open Records Act and Open Meetings Act following the Regular Session of the 2022 General Assembly,”
<https://ag.ky.gov/AG%20Publications/Open%20Records%20Open%20Meetings%20Advisory%202022.pdf>
7. “Standardized Open Records Request Form, OAG-01, June 2021”
[https://ag.ky.gov/Documents/2021 Standardized Open Records Request Form V3.pdf](https://ag.ky.gov/Documents/2021%20Standardized%20Open%20Records%20Request%20Form%20V3.pdf)



COMMONWEALTH OF KENTUCKY
OFFICE OF THE ATTORNEY GENERAL

DANIEL CAMERON
ATTORNEY GENERAL

CAPITOL BUILDING, SUITE 118
700 CAPITAL AVENUE
FRANKFORT, KENTUCKY 40601
(502) 696-5300
FAX: (502) 564-2894

CERTIFICATE OF RECEIPT OR DISTRIBUTION

(Keep one completed form on the agency's premises and return one copy to the Attorney General)

In conformity with [KRS 15.257](#), the Office of the Attorney General distributes two publications titled "The Kentucky Open Records & Open Meetings Acts: A guide for the public and public agencies" and "[Managing Government Records: A Cooperative Undertaking](#)." Under Kentucky law, the following officials must distribute these publications to certain individuals within sixty (60) days of receipt or within sixty days of the day newly elected or appointed officials or members take office:

County Judge/Executives, Mayors, City Attorneys, and County Attorneys must deliver these publications to "each elected official and each member, whether elected or appointed, of every county and city legislative body, local government board, commission, authority, and committee, including boards of special districts." [KRS 65.055](#).

Superintendents of Public School Districts and School District Attorneys must deliver these publications to "each elected school board member and each school based decision making council member." [KRS 160.395](#).

Presidents of State Postsecondary Educational Institutions and University Counsel must deliver these publications to "each board of regents or governing board member of their university." [KRS 164.465](#).

Each of the foregoing officials must obtain signed proof from that person that he or she received these publications. Each of the foregoing officials must also complete and sign this Certificate of Distribution and deliver a copy to the Attorney General as proof that they have executed these duties. Executed Certificates of Distribution may be emailed to KyOAGOR@ky.gov. Each agency must also keep a copy of each executed Certificate of Distribution on its premises.

I certify that I have received or distributed "The Kentucky Open Records & Open Meetings Acts: A guide for the public and public agencies" and "Managing Public Records" as required under Kentucky law.

Name: _____ Title: _____

Name of Public Agency: _____

Agency Address: _____

Phone: () _____ - _____ E-mail: _____

Signature: _____ Date: _____

Managing Government Records A Cooperative Undertaking

An Introduction to
Kentucky's
Public Records Management Law

Revised August 2015

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Introduction

Managing Government Records: A Cooperative Undertaking

All public employees need appropriate records to do their jobs. Proper record keeping and sound records management help assure effective and efficient administration of programs, fulfill legal responsibilities, provide an adequate audit trail, and record the history and intent of public policy. Employees of publicly-funded institutions have a responsibility under Kentucky law to see that information created and maintained in government offices -- **public records**, as defined by statute -- is organized and accessible for use. This requirement is outlined in the Commonwealth of Kentucky's Open Records Act (Kentucky Revised Statute [KRS] 61.870-884). The Act explicitly recognizes the connection between managing government records and making them accessible to the public, barring any statutory restrictions.

Implementation of a records management program involves the participation of agency personnel, led by the agency's Records Officer, working in cooperation with staff from the Kentucky Department for Libraries and Archives (KDLA) and the State Archives and Records Commission (SARC). Under KRS 171.410-740, the head of a public agency, KDLA, and SARC each has different responsibilities to help ensure that records are created and well-managed and that permanently valuable records are preserved, protected, and accessible.

What are public records?

Public records are defined by KRS 171.410 (1) as *“all books, papers, maps, photographs, cards, tapes, disks, diskettes, recordings, and other documentary materials, regardless of physical form or characteristics, which are prepared, owned, used, in the possession of or retained by a public agency.”*

Public records are recorded information that is created or received by a state or local government agency in any format, which documents a transaction or activity by or with any public official or employee of that agency.

What is a public agency?

For public records management purposes, a **public agency** is defined by KRS 171.410 (4) as *“every state or local office, state department, division, bureau, board, commission and authority; every legislative board, commission, committee and officer; every county and city governing body, council, school district board, special district board, municipal corporation, and any board, department, commission, committee, subcommittee, ad hoc committee, council or agency thereof; and any other body which is created by state or local authority and which derives at least twenty-five percent (25%) of its funds from state or local authority.”*

Do agencies have to document their activities?

Under the terms of KRS 171.640, agency heads are assigned explicit responsibility for ensuring that records containing adequate and proper documentation of the organizational functions, policies, decisions, procedures, and essential transactions of the agency are created and preserved. This includes records designed to furnish information necessary to protect the legal and financial rights of the government and of persons directly affected by a government agency's activities.

What is records management?

Records management is the systematic control of recorded information, regardless of format, from original creation to ultimate disposition. Every office creates records, which may be paper, microfilm, electronic, or some other format.

These records can be a burden to maintain. Records management allows an organization to:

- Meet its legal and regulatory responsibilities;
- Decide which records to keep and which to destroy;
- Ensure an adequate documentary record of its functions, policies, decisions, procedures, and essential transactions;
- Identify and properly control records of continuing or archival value;
- Operate effectively, economically, and efficiently; and
- Provide the right information to the right person, at the right time, at the lowest possible cost.

Who has responsibility for public records management in Kentucky?

A publicly-funded agency is required to have a records management program and to work with KDLA and SARC to implement that program.

All state and local government employees are responsible for the records they create and maintain and all employees can make a major contribution to good records management in their agencies on a daily basis.

Kentucky law (KRS 171.410 - 740) assigns oversight of the management of state and local government records to KDLA. The statutes also set out specific responsibilities delegated to the head of any public agency and to SARC.

What are the records management responsibilities of an agency head?

Under KRS 171.680, an agency head is required to establish and maintain an active, continuing program for the economical, efficient management of the agency's records. KRS 171.680 (2), mandates that this program should include:

- Effective controls over the creation, maintenance, and use of records in the conduct of current business;
- Cooperation with KDLA in applying standards, procedures, and techniques designed to improve the management of records;
- Promotion of the maintenance and security of records deemed appropriate for preservation;
- Facilitation of the segregation and disposal of records of temporary value; and
- Compliance with the provisions of KRS 171.410-740 and the rules and regulations produced by the Department.

What are the responsibilities of a Records Officer?

A Records Officer is the person named by the agency head to serve as the official liaison with KDLA on records management issues and to coordinate records management within the agency (725 KAR 1:010). Agencies should contact KDLA's State Records Branch (See page 11.) to submit proper documentation of the appointed Records Officer. The Records Officer typically works with his/her agency's staff to compile or update a Records Retention Schedule in *draft* form, prior to its review by KDLA personnel and SARC. The schedule is subject to detailed analysis at this stage, including an assessment by legal and audit staff.

In addition to maintaining a current Agency Retention Schedule, the Records Officer coordinates records management practices in the agency by inventorying, analyzing, and advising the staff on records management procedures; participates in the agency's information technology planning process; oversees the transfer of records and publications; and supervises the destruction of records that is authorized to occur within the agency. The Records Officer should note the authorization for said destruction and the amount of records destroyed, and make an annual report of this record to a designated supervisor and to the Director of the Archives and Records Management Division, per 725 KAR 1:010, Section 2 (2).

What is the function of the State Archives and Records Commission?

SARC, under KRS 171.420 and 171.670, has the authority to review and approve all records retention schedules submitted by state and local public agencies through the Department. In this task, it considers the importance and potential uses of the record to the creating agency and the value of information within a particular record. It also analyzes recommendations jointly developed by agencies and KDLA's Archives and Records Management Division as to how long particular records should be kept, and determines any further disposition that should take place. SARC is concerned with preserving information of continuing value and making timely disposition of information of temporary value.

SARC also advises the Department on a range of other matters relating to archives and records management.

What is the Commission's responsibility and who are its members?

In all cases, SARC has final and exclusive authority to determine the ultimate disposition of Kentucky's public records. Per KRS 171.420, its decisions are binding on all parties concerned, and those decisions can only be modified or otherwise changed by its own actions.

SARC is a seventeen member body composed of:

- the State Librarian, who serves as Chair of the Commission;
- the Secretary of the Education and Workforce Development Cabinet;
- the Auditor of Public Accounts;
- the Chief Justice of the Supreme Court;
- the Director of the Legislative Research Commission;
- the Attorney General;
- the Director of the Governor's Office for Policy and Management;
- the Commissioner of the Commonwealth Office of Technology;
- one member representing the University of Kentucky;
- one member representing the Kentucky Historical Society;
- one member representing the Kentucky Library Association;
- one member representing regional universities and colleges;
- one member representing local governments; and
- four citizens-at-large.

SARC meets and approves new and revised schedules four (4) times a year. The meetings are held on the second Thursday of each March, June, September and December.

What is records retention scheduling?

Records retention scheduling is the systematic process of identifying, describing, and analyzing each record and each electronic records system created by an agency. This

leads to a preliminary assessment of the administrative, legal, fiscal, and future historical or research value of each record type. These values, and any special directions for the management or disposition of this information during and after its active office life, are documented in a draft Records Retention Schedule. Draft schedules are submitted to the SARC, for its review.

What is a records retention schedule?

A current and accurate records retention schedule represents a comprehensive inventory of the information holdings of a government agency and is the basis for an agency's records management program. A records retention schedule is a list of each record type, termed a "record series," and each electronic records system created by a public agency. A record series is either a document or a set of documents maintained together because they relate to a particular subject or function, result from the same activity, take the same form, or because of some other relationship arising out of their creation, receipt or use.

A schedule shows the title of each record type, a unique number by which it can be identified, a description of the record series and its contents, and disposition instructions explaining how long to maintain the record and what to do with it once the retention period has ended.

Approved records retention schedules furnish public agencies with clear legal authority to make disposition of their records accordingly, and with a strong resource for management control. They help public officials and employees identify which records must be retained permanently and which records may be destroyed after a certain period of time. They also help an agency ensure that adequate documentation of its activities has been created and is being maintained, as required by statute.

Schedules ensure accountability for the information being produced, serve as a critical asset in a state agency's strategic information technology planning and provide agencies with a valuable resource with which to respond to information requests under Kentucky's Open Records Law. Without an approved Records Retention Schedule, state or local agencies do not have the legal authority to destroy any of its records, regardless of format, and can incur substantial costs or liabilities if such destruction does occur. (KRS 519.060)

Having a schedule approved by SARC is an important first step for an agency as it develops a records management program. For a records management program to be fully implemented, however, an approved schedule must be used on a regular basis by agency personnel.

When an agency finds it must create new records or electronic systems or when it determines that certain records or systems are obsolete and are no longer being created, the schedule must be revised to reflect these changes. Once new or revised schedules are approved by SARC, per KRS 171.420 and 171.670, agencies may apply

schedules to their records management needs, with the confidence that they have the legal authority to make disposition of their records when following the directions contained in the schedule.

Records retention schedules for state government agencies are available on KDLA's website: <http://kdla.ky.gov/records/retentionschedules/Pages/stateschedules.aspx>.

Records retention schedules for local government agencies are available on KDLA's website: <http://kdla.ky.gov/records/retentionschedules/Pages/LocalRecordsSchedules.aspx>.

The General Schedule for Electronic and Related Records is available on KDLA's website at: <http://kdla.ky.gov/records/retentionschedules/Documents/State%20Records%20Schedules/erecordsgeneral.PDF>.

What is disposition?

As it is used in this document, the term "disposition" refers to what is done with records when those records are no longer needed for current business. Disposition possibilities include transferring records from one agency to another when functions are officially transferred, transferring records to the State Records Center, destroying temporary records at an approved time, or transferring records of historical value to the State Archives.

What about the proper storage and protection of records?

Another important role delegated to the agency is ensuring the proper storage of records. Under KRS 171.690, whenever an agency head determines that substantial economies or increased operating efficiency can be achieved, the agency head is directed to provide for the storage, processing, and servicing of appropriate records in the State Records Center maintained and operated by KDLA, or in a location maintained and operated by the agency itself that has been approved by KDLA.

Providing for the protection of records is another essential responsibility delegated to government agencies. As directed by KRS 171.710, the agency head is required to establish such safeguards against removal or loss of records as she or he believes necessary and as may be required by KDLA rules and regulations. These safeguards must include making it known to all officials and employees of the agency that no records are to be transferred, turned over to another entity, or destroyed except in accordance with the law; and calling their attention to the penalties provided by law for the unlawful removal or destruction of records.

The agency head is also directed to notify KDLA of any actual, impending, or threatened unlawful removal, defacing, alteration, or destruction of records in the custody of the agency that come to his/her attention, and with the Department's assistance, to initiate

action through the Office of the Attorney General for recovery of any records which may have been unlawfully removed and for any other redress as may be provided by law. Penalties are established in statute for violations of the key elements of Kentucky's public records management law. For state employees, these can include dismissal from state government. Kentucky's tampering with public records statute (KRS 519.060), and laws dealing with unlawful access to a computer (KRS 434.845 - 850) and misuse of computer information (KRS 434.855) describe various records-related offenses punishable as felonies under the Kentucky Penal Code.

How are state agency publications managed?

A state publication or report is any published material, regardless of format, issued for general distribution, which documents agency-related functions or activities. As such, a state publication may be considered a "published record." State government agencies publish hundreds of reports, newsletters, and studies each year, either in traditional paper format or on websites. At times, a state publication may provide the only documentation of an agency or program's activities. State publications complement the information contained in agency files to present a full accounting of agency activity over time.

Under KRS 171.450 and 725 KAR 1:040, Section 2 state agencies must forward three (3) copies of all publications produced for general public distribution to the KDLA, Archives and Records Management Division, unless the publication is submitted electronically. Agencies only need to forward one (1) copy of an electronic publication.

After a state publication is received, a bibliographic entry is added to the Department's online catalog.

What is the role of the Office of the Attorney General?

All records produced by a public agency are subject to the provisions of the Open Records Act (KRS 61.870 – 884). Certain records and confidential information are exempt from inspection; these exemptions are stated in KRS 61.878. If, in the course of an open records investigation, the Office of the Attorney General determines that an agency has not appropriately managed its records, per KRS 171.410 – 740, the matter may be referred to KDLA for a records management review.

KRS 15.257 (1) requires the Office of the Attorney General to distribute to all county judge/executives, mayors, county attorneys, city attorneys, superintendents of public school districts, presidents of each state public postsecondary educational institution, and attorneys of public school districts and postsecondary educational institutions throughout Kentucky written information that explains the procedural and substantive provisions of the Open Records Act together with information required by KRS 171.223 to be prepared by the KDLA concerning proper retention and management of public records. This distribution occurs whenever there is a change in the Open Meetings or Open Records Act.

What records management services does KDLA provide?

Under the provisions of KRS 171.450, KDLA is responsible for managing and controlling records, in whatever medium, created by state and local government agencies in the Commonwealth. Specifically, as provided in KRS 171.410 - 740, KDLA establishes standards, procedures, and administrative regulations for recording, managing, preserving, and reproducing government-created or maintained records. Chapter 1 of 725 KAR provides further explanation of records management in Kentucky government.

KDLA works in close collaboration with government agencies and their records officers, to prescribe policies, principles and administrative regulations to be followed by state and local government agencies in managing their records; provides records analysis and scheduling assistance to agencies; furnishes technical assistance to agencies whose records have been damaged in disasters; and provides records management training and educational programs for public agencies.

KDLA also serves as the central repository for archival public records in Kentucky, and creates finding aids for records in archival custody. Records housed at the State Archives are made available for research through the Department's Archives Research Room. At the State Records Center, KDLA offers centralized high-density, low-cost storage and access services for government records of non-permanent retention. KDLA also sets rules governing the transfer of records from one agency to another.

Where should I go for assistance or more information?

All public records management services are provided through the Department's Archives and Records Management Division, which can be reached at (502) 564-8300.

If you work for a state government agency, a public university or community college, or an office of the judicial branch, contact the State Records Branch for assistance and information about services at (502) 564-1703 or jim.cundy@ky.gov.

If you work for an agency of local government, contact the Local Records Branch for assistance and information about services at (502) 564-1724 or trace.kirkwood@ky.gov.

If you have a question relating to records management requirements for electronic records, contact the Electronic Records Management Branch at (502) 564-1720 or beth.shields@ky.gov.

If you have questions concerning research at the State Archives or the holdings of the State Archives, contact the Archival Services Branch at (502) 564-8348 or tim.tingle@ky.gov.

If you would like advice on the conversion of original paper records to microfilm or other image management formats, including digital scanning, or have other questions about

the Department's micrographic services, contact the Micrographics and Digital Imaging Services Branch at (502) 564-1757 or mark.stone@ky.gov.

If you have a question about the physical preservation of original paper records or would like to secure these services from the Department, contact the Document Preservation Lab at (502) 564-1741 or melissa.shields@ky.gov.

For all other questions or information, please call (502) 564-1722 or e-mail renita.van@ky.gov.

There are many helpful resources and information available on the KDLA website. Please refer to the following for assistance:

Information and Services for Government Records Management
<http://kdla.ky.gov/records/Pages/default.aspx>

725 KAR Chapter 1, Archives
<http://www.lrc.ky.gov/kar/TITLE725.HTM>

Records Retention Scheduling: A Procedural Guide
<http://kdla.ky.gov/records/Documents/Retention%20Scheduling%20Guidelines.PDF>

Records Description and Analysis (form)
<http://kdla.ky.gov/records/Documents/daform.doc>

Transfer of Public Records: A Procedural Guide
<http://kdla.ky.gov/records/Documents/Records%20Transfer%20Procedures,January,%202010.PDF>

Records Transmittal to the State Archives Center or State Records Center (form)
<http://kdla.ky.gov/records/Documents/Transmittal.doc>

Destruction of Public Records: A Procedural Guide
<http://kdla.ky.gov/records/Documents/Destruction%20Guidelines.PDF>

Records Destruction Certificate (form)
<http://kdla.ky.gov/records/Documents/kyrecordsdestruction.doc>

Microfilming and Digital Imaging of Public Records: A Procedural Guide
<http://kdla.ky.gov/records/recmgmtguidance/Documents/MicrofilmingandDigitalImagingofPublicRecords-012010.PDF>

V. Board Policies



KENTUCKY
SCIENCE CENTER

WHISTLEBLOWER POLICY

Adopted May 27, 2009

This **Whistleblower Policy** of the Kentucky Science Center (KSC): (1) encourages staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of KSC; (2) specifies that KSC will protect the person from retaliation; and (3) identifies where such information can be reported.

1. **Encouragement of reporting:** KSC encourages complaints, reports or inquiries about illegal practices or serious violations of KSC's policies, including illegal or improper conduct by KSC itself, by its leadership, or by others on its behalf or for their personal benefit in a manner that somehow relates to their connections with or through KSC. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, procurement misconduct, kickbacks or other similar illegal or improper practices or policies.
2. **Protection from retaliation:** KSC prohibits retaliation by or on behalf of KSC against staff or volunteer for making good faith complaints, reports or inquiries under this policy or for participation in review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. KSC reserves the right to discipline persons who made bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.
3. **Where to report:** Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the basis for the complaints, reports or inquiries to the extent then known by the relater. They should be directed to KSC's General Counsel. KSC will conduct a prompt, discreet and objective review or investigation. Staff or volunteers should appreciate that KSC may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

DOCUMENT RETENTION AND DESTRUCTION POLICY

Adopted May 27, 2009

This **Document Retention and Destruction Policy** of the Louisville Science Center (LSC) identifies the record retention responsibilities of staff, volunteers, members of the Board of Directors and third parties for maintaining and documenting storage and destruction of LSC's documents and records.

1. **Rules:** LSC's staff, volunteers, officers, members of the Board of Directors and third parties (i.e., independent contractors via agreements with them) are required to honor these rules: (a) paper or electronic documents indicated under the terms for retention below will be transferred and maintained by the individuals who created them and, on request will be transferred to LSC's accountant (or other person or firm designated by the Board of Directors from time to time); (b) all other paper documents will be destroyed after three years; (c) all other electronic documents will be deleted from all individual computer, databases, networks and back up storage (if feasible) after one year; and (d) **no paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or pending or threatened private litigation.**

2. Terms for retention

a. Retain **permanently:**

i. **Government records** – Certificate of Incorporation and amendments, Bylaws, other organizational documents, Board of Director and Board Committee minutes.

ii. **Tax records** – Filed state and federal tax return/reports and supporting records, tax exemption application and determination letter and related correspondence, files related to tax audits.

iii. **Intellectual Property** – Copyright and trademark registrations and samples of protected works.

iv. **Financial Records** – Audited financial statements, attorney contingent liability letters.

b. Retain for **ten years:**

i. **Pension and benefit records** – Pension (ERISA) plan participant/beneficiary records, actuarial reports, related correspondence with government agencies and supporting records.

ii. **Government relations records** – State and federal lobbying and political contribution reports and supporting records.

c. Retain for **three years:**

i. **Employee/employment records** – Employee names, addresses, social security numbers, dates of birth, INS for I-9, resume/application materials, job description, dates of hire and termination/separation, evaluations, compensation information (and related records

established in accordance with other Board policies), promotions, transfers, disciplinary matters, time/payroll records, leave/comp time/FMLA, engagement and discharge correspondence, documentation of basis for independent contractor status (to be retained for all current employees and independent contractors and for three years after departure of each individual.)

ii. **Lease, insurance, and contract/license records** – Software license agreements, vendor, hotel, and service agreements, independent contractor agreements, employment agreements, consultant agreements and all other agreements contracts or other materials pertaining to undertakings to or from third parties (to be retained during term of the agreement and for three years after termination, expiration, or non-renewal of each agreement.

iii. **All other electronic records, documents and files** – To the extent not covered by any of the foregoing categories (including correspondence files, past budgets, publications, employee manuals/policies and procedures, survey information, etc.)

3. **Exceptions:** Exceptions to these rules and terms from retention and destruction may be granted only by LSC chief staff executive, Chairman of the Board or Treasurer, or in accordance with determinations made from time to time by the Board of Directors.

KENTUCKY SCIENCE CENTER
EXHIBIT MAINTENANCE AND REPLACEMENT FUND
Investment and Spending policy – Amended May 20, 2015

PURPOSE

This statement of investment and spending policy reflects the investment and spending objectives and constraints of the Kentucky Science Center's Exhibit Maintenance and Replacement Fund. In general, the purpose of this statement is to outline a philosophy and attitude that will guide investment management of the assets toward the desired results. It is intended to be sufficiently specific to be meaningful, yet flexible enough to be practical.

INVESTMENT OBJECTIVES

The investment objective of the Fund is to provide general investment income to cover the Fund's purpose. Investment managers are to make reasonable efforts to control risk, and will be evaluated regularly to ensure that the risk assumed is commensurate with the given investment style and objectives as compared with an appropriate benchmark. Investment managers are expected to adhere to the investment management styles for which they were hired.

SPENDING POLICY

The Board may spend up to 5% of the Fund's average market value, based on the quarter-end marked values for the last 12 quarters, ending March 31. A determination of the amount available for spending will be prepared annually. The amount of the draw-down will be approved by the -Kentucky Science Center Board of Directors as part of the annual budget. The Board of Directors may also authorize prior years unexpended annual spending policy amounts to be expended for future expenditures as part of the annual budget.

In an emergency, or in another critical or strategic situation, the Board of Directors may authorize spending up to one-third (1/3) of the current value of the Fund's corpus for maintenance or renovation of the exhibits. In that event, the Board will make every effort to restore the Fund's corpus within three (3) calendar years.

INVESTMENT ASSET ALLOCATION

The Executive Committee has the sole responsibility for setting the Fund's overall investment asset allocation policy based on the recommendations of the Board's Finance Committee.

INVESTMENT MANAGER SELECTION

The Kentucky Science Center will authorize the designation of one or more investment specialists to manage the investment of funds owned or administered by the organization. All investments shall be made solely in the interests of the Kentucky Science Center. The Funds shall be invested prudently and shall be so diversified as to minimize the risk of large losses. Each investment manager will have full discretion to make all investment decision of the assets placed under its jurisdiction, while observing and operating within all policies, guidelines, constraints, and philosophies as outlined in this statement.

The Board's Executive Committee is responsible for approving the selection of investment managers or mutual funds. The Board's Finance Committee is responsible for reviewing and recommending investment managers or mutual funds to the Board's Executive Committee. This review includes an evaluation of strategy, performance, risk, and investment expenses of each related investment manager or mutual fund.

INVESTMENT MANAGER PERFORMANCE REVIEW AND EVALUATION

Performance reports shall be generated and communicated to the Finance Committee for review. The Finance Committee will, in turn, provide periodic reports to the Executive Committee and to the full Board of Directors.

The investment performance of the total portfolio, as well as the individual managers will be measured against commonly accepted performance benchmarks. Consideration shall be given to the extent to which the investment results are consistent with the investment objectives, goals, and guidelines as set forth in this investment policy statement.

Prior to initial investing of funds, each investment manager should provide to the Kentucky Science Center an appropriate publicly accessible investment benchmark for evaluating the investment manager's performance. The Finance Committee will evaluate the propriety of the selected benchmark and approve its use for evaluating the investment manager's performance. Changes in benchmarks need to be approved by the Finance Committee.

The investment manager should provide at least quarterly a detailed performance report including the calculation of average investment return and the performance return of the selected benchmark.

INVESTMENT MANAGER TERMINATION

The Kentucky Science Center's Board of Directors will reserve the right to terminate an investment manager for any reason, including the following:

1. Investment performance that is significantly less than anticipated given the discipline employed and the risk parameters established.
2. Failure to adhere to any aspect of the statement of investment policy, including communication and reporting requirements, and failure to use an investment strategy appropriate for the asset allocation category.
3. Significant changes to the investment manager's organization, personnel, or investment strategy.

Amended policy approved by Finance Committee on May 20, 2015.

KENTUCKY SCIENCE CENTER ENDOWMENT FUND

Investment and Spending Policy – Amended May 20, 2015

PURPOSE

This statement of investment and spending policy reflects the investment and spending objectives and constraints of the Kentucky Science Center's Endowment Fund. In general, the purpose of this statement is to outline a philosophy and attitude that will guide investment management of the assets towards the desired results. It is intended to be sufficiently specific to be meaningful, yet flexible enough to be practical.

INVESTMENT OBJECTIVES

The investment objective of the Fund is to provide general investment income to cover the Fund's purpose. Investment managers are to make reasonable efforts to control risk, and will be evaluated regularly to ensure that the risk assumed is commensurate with the given investment style and objectives as compared with an appropriate benchmark. Investment managers are expected to adhere to the investment management styles for which they were hired.

SPENDING POLICY

The Board may spend up to 5% of the Fund's average market value, based on the quarter-end market values for the last 12 quarters, ending March 31. A determination of the amount available for spending will be prepared annually. The amount of the draw-down will be approved by the Kentucky Science Center Board of Directors as part of the annual budget. The Board of Directors may also authorize prior years unexpended annual spending policy amounts to be expended for future expenditures as part of the annual budget.

INVESTMENT ASSET ALLOCATION

The Executive Committee has the sole responsibility for setting the Fund's overall investment asset allocation policy based on the recommendations of the Board's Finance Committee.

INVESTMENT MANAGER SELECTION

The Kentucky Science Center will authorize the designation of one or more investment specialists to manage the investment of funds owned or administered by the organization. All investment shall be made solely in the interest of the Kentucky Science Center. The Funds shall be invested prudently and shall be so diversified as to minimize the risk of large losses. Each investment manager will have full discretion to make all investment decisions for the assets placed under its jurisdiction, while observing and operating within all policies, guidelines, constraints, and philosophies as outline in this statement.

The Board's Executive Committee is responsible for approving the selection of investment managers or mutual funds. The Board's Finance Committee is responsible for reviewing and recommending investment managers or mutual funds to the Board's Executive Committee. This review includes and evaluation of strategy, performance, risk, and investment expenses of each related investment manager or mutual fund.

INVESTMENT MANAGER PERFORMANCE REVIEW AND EVALUATION

Performance reports shall be generated and communicated to the Finance Committee for review. The Finance Committee will, in turn, provide periodic reports to the Executive Committee and to the full Board of Directors.

The investment performance of the total portfolio, as well as the individual managers will be measured against commonly accepted performance benchmarks. Consideration shall be given to the extent to which the investment results are consistent with the investment objectives, goals, and guidelines as set forth in this investment policy statement.

Prior to initial investing of funds, each investment manager should provide to the Kentucky Science Center an appropriately publicly accessible investment benchmark for evaluating the investment manager's performance. The Finance Committee will evaluate the propriety of the selected benchmark and approve its use for evaluating the investment manager's performance. Changes in benchmarks need to be approved by the Finance Committee.

The investment manager should provide at least quarterly a detailed performance report including the calculation of average investment return and the performance return of the selected benchmark.

INVESTMENT MANAGER TERMINATION

The Kentucky Science Center's Board of Directors will reserve the right to terminate an investment manager for any reason, including the following:

1. Investment performance that is significantly less than anticipated given the discipline employed and the risk parameters established.
2. Failure to adhere to any aspect of the statement of investment policy including communication and reporting requirements, and failure to use an investment strategy appropriate for the asset allocation category.
3. Significant changes to the investment manager's organization, personnel, or investment strategy.

Amended policy approved by Finance Committee on May 20, 2015.

STATEMENT OF OBJECTIVES AND POLICIES FOR SHORT-TERM INVESTMENTS

Investment Personnel

Personnel authorized to exercise investment decision and perform investment transactions on behalf of the Kentucky Science Center, Inc. are as follows:

- Chief Executive Officer
- Chief Financial Officer

Objectives

The investment objectives are safety of principal, liquidity, and yield in that order of priority.

Benchmarks

As long as investments consist of cash equivalents, there shall be no benchmark requirements. Should the Investment Personnel authorize investments with a maturity of more than one year, then there shall be established a benchmark of the Barclays Capital U. S. 1-3 Year Government Index versus the portfolio's total return to measure the performance of the portfolio or of any investment manager(s).

Policies

The portfolio shall be invested in fixed-income securities and cash equivalents with a high degree of liquidity. These securities will be readily marketable as to provide cash when required. The length of maturities and the diversification within the portfolio shall be determined by the Investment Personnel; provided, however, no single maturity may exceed thirty-six months without the consent of the Board of Directors.

Eligible investments include fixed-rate securities issued by the United States Government, its Agencies, and dollar denominated corporate bonds. Corporate bonds shall be rated A or better by at least one major rating service and diversified by industry, sector, geography, and issuer. No single corporate issue shall comprise more than 5% of the portfolio, and no single corporate issuer shall comprise more than 10% of the portfolio. The overall average quality of the portfolio shall be rated AA or better.

Cash equivalents will be invested in United States Treasury and United States Agency issues, A1 or P1 rated commercial paper, high quality short-term securities, corporate bonds rated A or better by at least one major rating service, money market mutual funds that invest in any combination of the foregoing approved cash equivalents, or money market accounts offered by financial institutions approved by the Investment Personnel.

All equities (stocks) are considered non-eligible investments.

Amended policy approved by Finance Committee on June 8, 2022.

VI. Board Governance



KENTUCKY
SCIENCE CENTER

SEVENTH AMENDED AND RESTATED
BY-LAWS
OF
THE KENTUCKY SCIENCE CENTER, INC.

ARTICLE I

Offices

The office of The Kentucky Science Center, Inc. (the "Corporation") shall be located at 727 West Main, Louisville, Kentucky. The Corporation may also maintain offices at such other places within or without the United States as the Board of Directors may, from time to time determine.

ARTICLE II

Board of Directors

Section 1 — Number Election and Term of Office

- (a) The number of directors of the Corporation shall be no less than ten (10) and no more than forty (40). A minimum of 10% of Board Members should represent organizations and interests outside of Jefferson County, Kentucky.
- (b) In addition to the number of directors of the Corporation stated in Section 1 paragraph (a) the persons holding the following public offices or positions may be elected to the Corporation's Board of Directors as a non-voting, ex officio members, except as otherwise provided in these Bylaws:
 - a Governor of the Commonwealth of Kentucky or designee
 - b Mayor of Louisville Metro Government or designee
 - c President of the Kentucky Senate or designee
 - d Speaker of the Kentucky House of Representatives or designee
 - e Kentucky Commissioner of Education or designee
 - f Jefferson County Public School System Superintendent or designee
 - g Kentucky Science Center Young Professional Board Chair

- (c) Each director shall hold office until a successor is elected and qualified, or until the prior death, resignation, or removal of the director. The term of office of directors is three (3) years. Directors may not serve more than two consecutive full terms except after the absence from the board of at least one year. The term for officers, Vice-Chair, the Chair or immediate Past Chair-may be extended to allow for completion of their officer term.

- (d) In compliance with the Master Agreement and Operating Lease with Louisville/Jefferson County Metro Government, the Board of Directors shall have the authority to nominate Directors for recommendation of appointment by the Louisville/Jefferson County Metro Mayor (hereinafter referred to as “Mayor”). The recommendation shall be completed no later than the last Board meeting of the fiscal year and submitted to the Mayor for appointment. Recommendations for appointments may occur throughout the year and shall be submitted to the Mayor for appointment.

Section 2 — Duties and Powers

The Board of Directors shall be responsible for the control and management of the affairs, property and interests of the Corporation and may exercise all powers of the Corporation. The Board shall have the duty to cause the Corporation to employ a Chief Executive Officer (CEO) who shall have overall responsibility for carrying out the policies of the Board of Directors with respect to the administration and management of the Corporation's activities.

Section 3 — Annual Regular Meetings

Since the Board of Directors are appointed by the Mayor, the Corporation is deemed a Public Agency and subject to Open Meetings Laws. The Corporation shall comply with Open Meetings requirements codified in KRS 61.805 through 61.850.

Section 4 Special Meetings

The Corporation shall comply with Special Meetings requirements codified in KRS 61.823 when calling special meetings.

Section 5 — Chair

At all meetings of the Board of Directors, the Chair, if present, shall preside. If there shall be no chair or if the Chair shall be absent, then the Vice-Chair shall preside, and, in the Vice-Chair's absence, the Immediate Past Chair shall preside, or a committee Chair chosen by the directors shall preside.

Section 6 — Quorum and Adjournments

- (a) At all meetings of the Board of Directors, the presence in person or through video conference as defined in KRS 61.805 (5), of one-half (1/2) of the members of the entire Board shall be necessary and sufficient to constitute a quorum for the transaction of business, except as otherwise provided by law, by the Articles of Incorporation, or by these by-laws. The Articles of Incorporation and By-laws cannot amend the requirements of KRS 61.805 (5).
- (b) If the presence and participation of an ex-officio member or members of the Board of Directors is required to make a quorum of a committee meeting, then the ex-officio or ex-officios shall be counted to make a quorum for such meeting and shall be a voting member for that meeting only.
- (c) Any one or more members of the Board of Directors or of any committee of the Board of Directors may participate in a regular or special meeting of the Board or committee by means of a video conference as defined in KRS 61.805 (5). A director participating in a meeting by such means shall be deemed to be present at the meeting.
- (d) A majority of the directors present at the time and place of any regular or special meeting, although less than a quorum may adjourn the same from time to time without notice, until a quorum shall be present.

Section 7 — Manner of Acting

- (a) At all the meetings of the Board of Directors, each director shall have one vote.
- (b) Except as otherwise provided by statute, by the Articles of Incorporation, or by these by-laws, the action of the majority of the directors present as defined in Section 6(a) at any meeting at which a quorum is present shall be the act of the Board of Directors.

Section 8 — Vacancies

Any vacancy in the Board of Directors occurring by reason of an increase in the number of directors, or by reason of death, resignation, disqualification, removal or inability to act of any director, or otherwise, shall be filled for the unexpired portion of the term. The Board of Directors shall have the authority to nominate a replacement Director for recommendation of appointment by the Mayor. The recommendation of proposed replacement Director shall be submitted to the Mayor for appointment.

Section 9 — Resignation

- (a) Voluntary Resignation. Any director may resign at any time by giving written notice to the Mayor and the Board of Directors, the Chair, or the Secretary of the Corporation. Unless otherwise specified in such written notice, such resignation shall take effect upon receipt thereof by the Mayor, and Board of Directors or such officer, and the acceptance of such resignation shall not be necessary to make it effective.
- (b) Involuntary Resignation. Any director who has missed more than three regular or special meetings of the Board (or all of the meetings of any Committee of which such director is a member) during any fiscal year shall be deemed to have resigned from the Board at the end of such fiscal year; however, the Executive Committee may, in its discretion, waive such sanction against the director. Determination of involuntary resignation shall be delivered in writing to the Director, with a copy to the Mayor.

Section 10 — Compensation

There shall be no compensation paid, directly or indirectly, to the directors.

Section 11 — Code of Ethics

All Directors appointed by the Metro Mayor are subject to the Metro Code of Ethics found in MCO 21.01 – 21.99. Directors are expected to comply with all aspects of the Code of Ethics, including avoidance of conflicts of interest and annual financial disclosures.

Section 12 — Committees

The following are declared to be the standing committees of the Corporation to be appointed each year by the directors in the case of the Executive Committee, and by the Executive Committee in the case of all other standing committees, as soon as is practical after the annual meeting. The Chair shall be an ex officio member of each committee. With approval of the Executive Committee, standing committees may include individuals that are not members of the Board of Directors but whose expertise and organizational interests benefit the Corporation. Other standing and ad hoc committees may be appointed by the Chair or the Board of Directors as deemed necessary.

- 1) Executive Committee: There shall be an Executive Committee of the Corporation which shall consist of the Chair, Vice-Chair, Secretary/General Counsel, Treasurer, Immediate Past Chair, and the respective Chairs of the Corporation's standing committees and one non-voting at-large member appointed by the Chair. A quorum for meetings of the Executive Committee shall be a simple majority.

The Executive Committee shall have the power to transact all regular business of the Corporation during the interim between meetings of the Board of Directors but any action taken by the Executive Committee shall not conflict with policies or procedures of the Board of Directors. A report of all actions taken by the Executive Committee shall be made to the Board of Directors at its next meeting.

The Executive Committee shall be responsible for: (a) recommending to the Board general policies of the Corporation; (b) reviewing on an on-going basis the financial and general business operating procedures and practices conducted by the Corporation; (c) reporting the financial status of the Corporation to the Board at each meeting and preparing a comprehensive annual statement of the Corporation's finances for the annual meeting; (d) reviewing the current long-term plan and recommending strategies and focus so as to enable the Corporation to better achieve its mission; and (e) appointing the Chief Executive Officer of the Corporation, and providing annual performance and compensation reviews of the Chief Executive Officer.

- 2) Board Care Committee: The Board Care Committee is responsible for recommending nominees for membership on the Board of Directors and as officers of the Corporation, who can give their time, talent and direct or indirect funding support, as well as represent a broad cross-section of the community. The Board Care Committee shall assess the overall needs of the Board, orient new Board members, monitor Board attendance and participation, recommend succession planning and a variety of strategies to maintain Board engagement.

- 3) Development and Government Relations Committee: The Development and Government Relations Committee is responsible for securing of funding for capital projects, annual gifts and donations, memorial giving, building an endowment and annual sponsorship and membership programs that support both annual needs and capital projects in fulfillment of the Corporation's mission, as well as broaden the base of community support, and for strengthening the Corporation's relationships with various government entities and ensuring that opportunities for both legislated and appropriated funding are taken advantage of to further the Corporation's mission and strategic direction.

- 4) Operations and Visitor Experience Committee: The Operations and Visitor Experience Committee is responsible for (a) ensuring the coordination of planning, developing, and maintaining high quality physical plant, property, and exhibit experiences that are consistent with the mission and meet the highest professional standards and criteria; (b) reviewing collections policies and making recommendations regarding acquisitions and deaccessions, in accordance with established policies; (c) ensuring that educational programs are consistent with the mission, aligned with the needs of the community, and properly engaged with community resources; (d) leveraging community support for exhibits, facilities, educational programs, and maintenance projects in order to relieve pressure on the operating and capital budgets.
- 5) Finance and Audit Committee: The Finance and Audit Committee is responsible for reviewing on an on-going basis the financial and general business operating procedures and practices conducted by the Corporation, ensuring the current and future financial well-being of the Corporation, reviewing the investment policies of the Corporation, and for preparing or having prepared a comprehensive annual audit of the Corporation's finances, in accordance with all reporting requirements. The audit shall be presented to the full Board of Directors at the first meeting following its completion.
- 6) Human Resources: The Human Resources Committee is responsible for reviewing personnel policies and procedures of the Corporation and making recommendations where appropriate, ensuring that the Corporation adheres to fair employment practices and provides a good working environment.

ARTICLE III

Officers

Section 1 — Number, Qualifications, Election and Term of Office

- (a) The officers of the Corporation shall consist of a Chair, a Vice-Chair, a Secretary/General Counsel, a Treasurer, Immediate Past Chair, and such other officers, as the Board of Directors may from time to time deem advisable. All officers are required to be directors of the Corporation. No person shall be permitted to hold more than one office at one time.
- (b) The Board of Directors shall elect the officers of the Corporation at the regular annual meeting of the Board.

- (c) Each officer shall hold office until the annual meeting of the Board of Directors next succeeding the officer's election, or until the officer's successor shall have been elected and qualified, or until the officer's death, resignation, or removal. Terms of office shall be one year with the exception of the Chair and Vice Chair who shall serve a two year term.

Section 2 — Resignation

- (a) Voluntary Resignation. Any officer may resign at any time by giving written notice of such resignation to the Board of Directors, or to the Chair, or the Secretary of the Corporation. Unless otherwise specified in such written notice, such resignation shall take effect upon receipt thereof by the Board of Directors or by such officer, and the acceptance of such resignation shall not be necessary to make it effective.

Section 3 — Removal

Any officer may be removed, either with or without cause, and a successor elected by the Board at any time.

Section 4 Vacancies

A vacancy in any office by reason of death, resignation, inability to act, disqualification, or any other cause, may at any time be filled for the unexpired portion of the term by the Board of Directors.

Section 5 — Duties of Officers

- (a) Chair: The Chair shall preside at all meetings of the Board of Directors and shall be the principal volunteer officer of the Corporation. The Chair may establish other committees as needed, unless otherwise directed, and in general shall perform all duties incident to the office of Chair and such other duties as may be prescribed by the Board of Directors from time to time.
- (b) Vice-Chair: In the absence of the Chair, or in the event of the Chair's inability or refusal to act, the Vice-Chair shall perform all duties of the Chair and, when so acting, shall have all the powers of and be subject to all the restrictions upon the Chair. The Vice-Chair shall perform all such other duties as from time to time may be assigned by the Chair or by the Board of Directors.
- (c) Treasurer: The Treasurer shall:

- 1) oversee the safekeeping of all funds and securities of the Corporation and ensure that monies received by the Corporation are deposited in designated banks;
- 2) sign with the Chair or Chief Executive Officer any notes, deeds, mortgages, bonds, contracts or other instruments which the Board of Directors have authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors or by these by-laws to some other officer or agent of the Corporation, or shall be required by law to be otherwise signed or executed;
- 3) oversee the investments of the Corporation; and
- 4) in general, perform all the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to the Treasurer by the Chair or the Board of Directors.

(d) Secretary/General Counsel: The Secretary/General Counsel shall:

- 1) keep or cause to be kept the minutes of the Board of Directors' meetings in one or more books provided for that purpose;
- 2) see that all notices are duly given in accordance with the provisions of these by-laws or as required by law;
- 3) keep or cause to be kept the Corporation's records and comply with all requirements of Open Records Laws pertaining to Public Agencies as codified in KRS 61.870 to 61.884;
- 4) in general, perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to the Secretary by the Chair or the Board of Directors.

(e) Immediate Past Chair: The Immediate Past Chair provides leadership and governance continuity as Board officers transition into their offices by acting in an advisory role with the incoming Chair and Executive Committee.

Section 6 — Indemnity of Officers, Directors, Employees and Agents

(a) Right of Indemnity. The Corporation shall indemnify and advance expenses to all directors, officers, employees or agents of the Corporation who are, were or

are threatened to be made parties to or are involved in (including as a witness), any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative and including any appeal thereof) (hereinafter, a "Proceeding") by reason of the fact that he or she is or was or has agreed to become a director, officer, employee or agent of the Corporation, to the fullest extent authorized by the statutes of the Commonwealth of Kentucky and all other applicable law, as the same exists or may hereafter be in effect. The Corporation's indemnity obligation pursuant to this Section 6 shall cover all (i) judgments, fines, amounts paid or to be paid in settlement, taxes and penalties, and (ii) costs, charges and expenses, including attorneys' fees, incurred by an indemnified person in connection with a Proceeding.

- (b) Right Inures to Estate et. al. The right of indemnity shall inure to the estate, executor, administrator, heirs, legatees, or devisees of any person entitled to indemnification hereunder.
- (c) Indemnification Not Exclusive. The Corporation, in addition to indemnification provided for in this Section 6, shall indemnify and advance expenses to a director, officer, employee or agent to such further extent, consistent with law, as may be provided by general or specific action of the Board of Directors, contract or otherwise.
- (d) Insurance. The Corporation shall have power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, partner, trustee, employee, or agent of another corporation, partnership, trust, joint venture or other enterprise, against any liability and expenses asserted against him or her and incurred by him or her in any such capacity or arising out of his or her status as such, whether or not the Corporation would have power to indemnify him or her against such liability and expenses.

Section 7. Official Signatures.

The Board of Directors shall approve the official depositories of the Corporation and shall annually designate those persons who shall be authorized to sign checks and other monetary documents. Two (2) authorized signatures are necessary. Employees authorized to sign checks and handle funds will be properly bonded or appropriate employee dishonesty insurance shall be obtained to protect the interests of the Corporation.

ARTICLE IV

Fiscal Year

The Corporation has adopted a fiscal year that will run from July 1 to June 30.

ARTICLE V

Corporate Seal

The corporate seal, if any, shall be in such form as shall be approved from time to time by the Board of Directors.

ARTICLE VI

Amendment of By-Laws

Section 1 – Voting Process

These By-Laws or any part of them may be amended, repealed or added to by a two-third (2/3) majority vote of the Board of Directors at any regular meeting at which a simple majority of the membership of the Board of Directors is present (one-half of the directors plus one).

Section 2 – Notification

Notice of such intended action shall be stated in the notice of the meeting sent to all members of the Board of Directors not less than seven (7) days prior.


ARTICLE VII

Parliamentary Procedure

In all cases not covered by the by-laws, meetings of this Corporation will be governed in accordance with "Roberts Rules of Order-Newly Revised".

The undersigned hereby certify that the foregoing Sixth Amended and Restated By-Laws were duly adopted at a meeting of the Board of Directors held on June 30, 2021 at which time a majority of Directors voted for adoption.

Effective Date: June 30, 2021



John Ouseph, Chair



David Tandy, Secretary/General Counsel

Amendment Dates

By-Laws	September 12, 1984
By-Laws	May 18, 1988
Amended and Restated By-Laws	June 22, 1994
Second Amended and Restated By-Laws	November 28, 2001
Third Amended and Restated By-Laws	
Fourth Amended and Restated By-Laws	September 27, 2006
Fifth Amended and Restated By-Laws	June 20, 2012
Sixth Amended and Restated By-Laws	September 25, 2019
Seventh Amended and Restated By-Laws	June 30, 2021

BOOK 0468 PAGE 1000

ARTICLES OF AMENDMENT TO
ARTICLES OF INCORPORATION OF

THE LOUISVILLE SCIENCE CENTER, INC.

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Pursuant to the provisions of KRS 273.267, the undersigned corporation hereby executes these Articles of Amendment to its Articles of Incorporation:

1. The name of the corporation is The Louisville Science Center, Inc. (the "Corporation").

2. Article XI is amended as follows:

The affairs of the Corporation shall be managed by a Board of Directors who shall be elected as provided in the By-Laws of this Corporation. The number, terms of office, and qualifications of such Directors shall be fixed by said By-Laws; provided, however, that the number of Directors shall not be less than ten (10) nor more than sixty (60).

3. The foregoing Amendment was adopted by a unanimous vote of the Board of Directors on June 22, 1994, at a meeting at which a quorum of the Board of Directors was present.

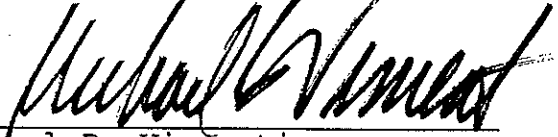
4. The members of the Corporation are not entitled to voting rights.

IN TESTIMONY WHEREOF, witness the signature of the Secretary of the Corporation effective July 1, 1994.

THE LOUISVILLE SCIENCE CENTER, INC.

By: Michael B. Vincenti
Michael B. Vincenti, Secretary

THIS INSTRUMENT PREPARED BY:



Michael B. Vincent
WYATT, TARRANT & COMBS
2700 Citizens Plaza
Louisville, Kentucky 40202
(502) 589-5235

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ARTICLES OF AMENDMENT TO
ARTICLES OF INCORPORATION OF
LOUISVILLE MUSEUM OF HISTORY
AND SCIENCE FOUNDATION, INCORPORATED

RECEIVED & FILED

At \$ 8.00

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205 BARRAGE
SECRETARY OF STATE
COMMONWEALTH OF KENTUCKY
Shandra Perry

The undersigned, being the Secretary of the corporation,
states the following:

1. The name of the corporation is Louisville Museum of History and Science Foundation, Incorporated.
2. Article I is amended to read as follows:

ARTICLE I

The name of the Corporation is The Louisville Science Center, Inc.

3. The Amendment was adopted by majority vote of the Board of Directors on August 18, 1993, at a meeting at which a quorum of the Board of Directors was present.

5. The members of the Corporation are not entitled to voting rights.

IN TESTIMONY WHEREOF, witness the signature of the Secretary of the Corporation effective August 23, 1993.

LOUISVILLE MUSEUM OF HISTORY AND
SCIENCE FOUNDATION, INCORPORATED

By:

James S. Welch
James S. Welch, Secretary

This instrument prepared by:

James S. Welch
James S. Welch
OGDEN NEWELL & WELCH
1200 One Riverfront Plaza
Louisville, KY 40202
(502) 582-1601

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County Clerk: Rebecca Jackson
Deputy Clerk: SHERRI

END OF DOCUMENT



ED IN OFFICE

OCT 14 1980

EMER CHARLER, Clerk
[Signature]

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SECRETARY OF STATE OF KENTUCKY
FRANKFORT, KENTUCKY

OCT 8 1980

[Signature]
SECRETARY OF STATE
ym JB

ARTICLES OF INCORPORATION
OF
LOUISVILLE MUSEUM OF

HISTORY AND SCIENCE FOUNDATION, INCORPORATED

KNOW ALL MEN BY THESE PRESENTS:

That I, the undersigned, in order to form a Corporation having no capital stock from which no private pecuniary gain or profit is to be derived, and pursuant to the Laws of the Commonwealth of Kentucky, do hereby certify as follows:

ARTICLE I

The name of the Corporation is: LOUISVILLE MUSEUM OF HISTORY AND SCIENCE FOUNDATION, INCORPORATED. Its existence shall be perpetual.

ARTICLE II

This Corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law). It may transact only such business as is authorized under the provisions of Chapter 273 of the Kentucky Revised Statutes.

ARTICLE III

The Corporation shall neither have nor exercise any power, nor shall it engage directly or indirectly in any activity, that would invalidate its status (1) as a corporation which is exempt from federal income taxation as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1954, (or the corresponding provision of any future United States Internal Revenue Law), or (2) as a corporation contributions to which are deductible

under Section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

ARTICLE IV

The Corporation and its agents and representatives shall not engage directly or indirectly in any activity involving discrimination against any person by reason of age, sex, race, color, religion, national origin or economic status.

ARTICLE V

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its proper purposes.

ARTICLE VI

No substantial part of the activities of the Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation; nor shall it in any manner or to any extent participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

ARTICLE VII

Upon the dissolution of the Corporation, the Board of Directors after paying or making provision for the payment of all of the liabilities of the Corporation, shall distribute all remaining assets of the Corporation, if any, exclusively to the Louisville Museum of Natural History and Science,

Louisville, Jefferson County, Kentucky, provided that, at the time of any such distribution the Louisville Museum of Natural History and Science shall qualify as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1954; and, in the event that the Louisville Museum of Natural History and Science is not then so qualified, said distribution shall be made in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Jefferson County Circuit Court, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE VIII

The address of the principal office of the Corporation in the Commonwealth of Kentucky is 4810 Cherry Valley Road, Prospect, Jefferson County, Kentucky, 40059. The name and address of the resident agent for service of process is Jean Wode Frazier, ^{4810 Cherry Valley Road} Prospect, Kentucky, 40059.

ARTICLE IX

The name and address of the incorporator of the Corporation is Jean Wode Frazier, 4810 Cherry Valley Road, Prospect, Jefferson County, Kentucky, 40059.

ARTICLE X

The initial members, and first Board of Directors, of the Corporation, shall be as follows:

<u>Name:</u>	<u>Address:</u>
Jean Wode Frazier	4810 Cherry Valley Road, Prospect, Kentucky 40059
James E. Hardy, Jr.	340 E. Main Street, Louisville, Kentucky 40202
Kenneth H. Clay	956 South Sixth Street, Louisville, Kentucky 40203

ARTICLE XI

The affairs of the Corporation shall be managed by a Board of Directors who shall be elected as provided in the By-Laws of this Corporation. The number, terms of office, and qualifications of such Directors shall be fixed by said By-Laws; provided, however, that the number of Directors shall not be less than three (3) nor more than thirty (30).

ARTICLE XII

The private property of the Incorporator and Directors shall not be subject to the payment of the debts of the Corporation to any extent.

ARTICLE XIII

Pursuant to the provisions of Chapter 273 of the Kentucky Revised Statutes, the Board of Directors, by resolution, may designate and appoint one or more committees, which shall consist of two or more Directors, which shall have and exercise all authority of the Board of Directors, as is allowable under said Statute.

This 15 day of September, 1980.


INCORPORATOR

STATE OF KENTUCKY)
COUNTY OF JEFFERSON) SS

I, Ann M. Aldredh, a Notary Public,
do hereby certify that on this 15th day of September, 1980,
there personally appeared before me, who, being by me first duly
sworn, subscribed and acknowledged, declared that the above
person is the Incorporator of the Louisville Museum of Natural
History and Science Foundation, Incorporated, and that the above
person signed the foregoing document as such, and that the state-
ments contained therein are true.

My Commission expires: February 27, 1982

Ann M. Aldredh
Notary Public, State-at-Large

This Instrument Prepared By:

Fred M. Goldberg
Fred M. Goldberg
GOLDBERG & PEDLEY
2800 First National Tower
Louisville, Kentucky 40202

OGDEN UT 84201-0029

In reply refer to: 4077550277
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BODC: TE

THE KENTUCKY SCIENCE CENTER INC
727 W MAIN ST
LOUISVILLE KY 40202-2633



015537

Employer Identification Number: 31-1005850
Person to Contact: Ms Benjamin
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Sep. 06, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in May 1981.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

VII. Financial Information



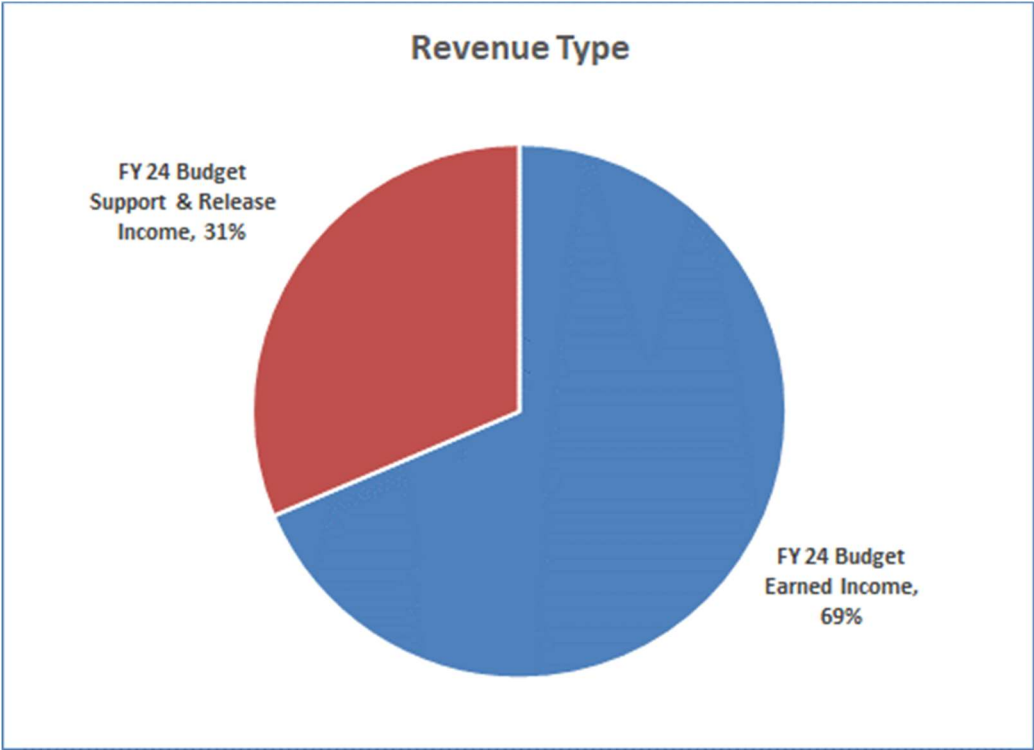
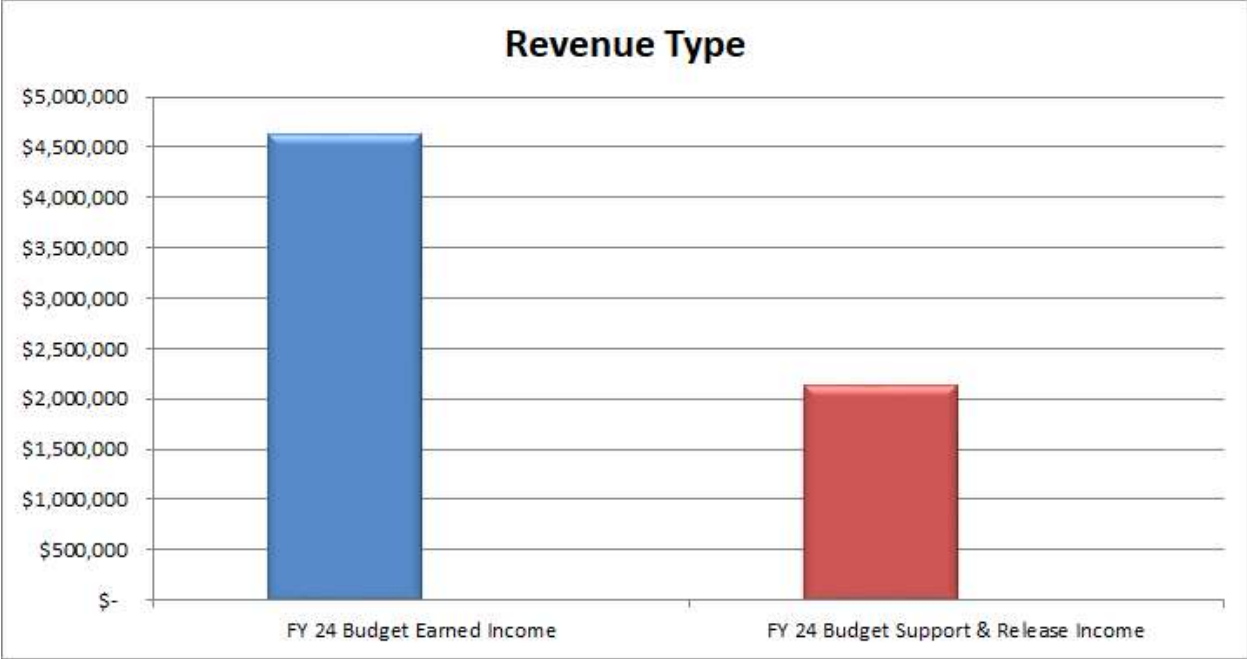
KENTUCKY
SCIENCE CENTER



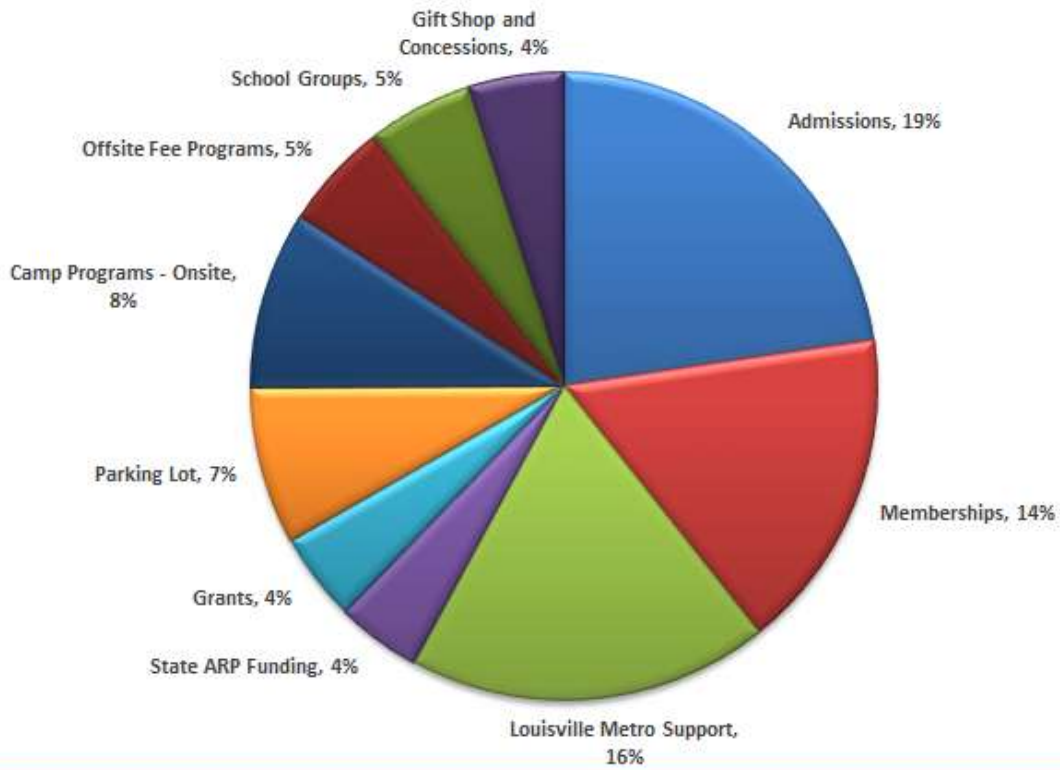
Financial Overview

Board Orientation

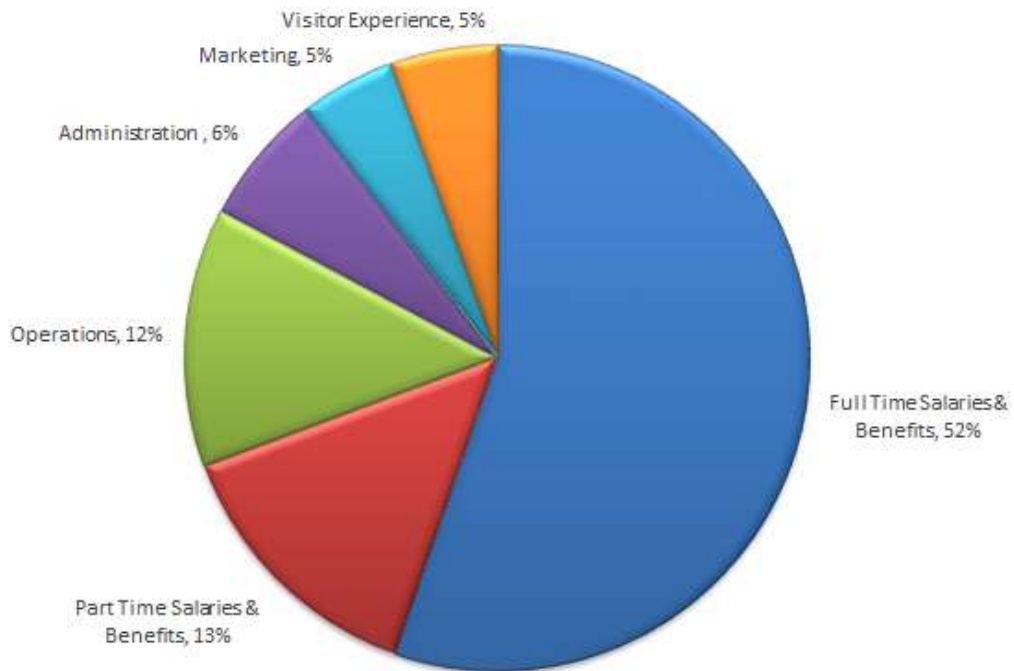
August 2023



Significant Revenue Lines - FY 24 Budget



Significant Expense Lines - FY 24 Budget



Kentucky Science Center Fiscal Year 2024 Budget	
<u>Earned Income</u>	
Admissions	\$ 1,294,000
Memberships	\$ 950,000
Camp Programs - Onsite	\$ 523,200
Onsite Fee Programs	\$ 77,800
School Groups	\$ 311,500
Education Programs	\$ 156,500
Offsite Fee Programs	\$ 316,950
Challenger	\$ 6,250
Gift Shop and Concessions	\$ 280,000
Rentals	\$ 60,000
Parking Lot	\$ 460,000
Special Events - Thunderblast	\$ 125,000
Food Service Lease	\$ 38,500
Other Income	\$ 28,000
Total Earned Income	\$ 4,627,700
<u>Support & Release of Restrictions</u>	
Louisville Metro Support	\$ 1,062,500
State ARP Funding	\$ 250,000
Sponsorships	\$ 200,000
Annual Fund	\$ 145,000
Fundraising Event	\$ 175,000
Grants	\$ 260,000
Releases From Restrictions	\$ 25,000
Total Support and Releases	\$ 2,117,500
Total Revenue	\$ 6,745,200

Kentucky Science Center Fiscal Year 2024 Budget (Continued)	
Operating Expenses	
Full Time Salaries & Benefits	\$ 3,427,600
Part Time Salaries & Benefits	\$ 869,200
Visitor Experience	\$ 343,200
Marketing	\$ 304,500
Philanthropy	\$ 67,500
Operations	\$ 829,900
Rentals	\$ 5,600
Administration	\$ 421,800
Visitor Services	\$ 135,000
Theater	\$ 97,900
Volunteers	\$ 3,000
Special Events	\$ 140,000
Total Operating Expenses	<u>\$ 6,645,200</u>
Net Operating Income	<u>\$ 100,000</u>
Total Transfer to Capital Funds	<u>\$ (100,000)</u>
Net Income Prior to Depreciation	<u>\$ -</u>
* Approved by KSC Board of Directors 6-28-2023	



Fiscal Year 2024 Operating Budget

Introduction

- The FY 2024 operating budget allows Kentucky Science Center to continue its current growth while also solidifying a firm foundation for the future in line with the FY 2023 - 2025 Science. Centered. strategic plan.
- The FY 2024 operating budget was made with the assumption of a return to net operating income to be invested in high priority capital projects, such as technology upgrades and beginning work on the second floor MakerPlace expansion.
- As evidenced over the last several years, we are confident in our ability to pivot quickly and successfully institute changes as needed during the course of FY 2024. Operating focus is managing towards the bottom line as business lines will ebb and flow throughout the year, with activity aligned to support the strategic plan objectives.

Budget Model Overview

The budget model is influenced by the following factors:

Earned Income

- No price increases for public admissions, memberships or camps, as prices were increased for FY 2023, and we have seen growth in all those revenue lines. With so much economic uncertainty, we do not feel that this is the time to do another price increase.
- Anticipating sustained growth in our membership line.
- Streamlining the focus of our onsite fee program team to camp programs, which will allow us to increase camp capacity and increase our onsite camp budget goal to over \$500,000, almost a 50% increase from the FY 2023 budget.
- Return of school group budget to pre-pandemic levels based on current demand.
- Opening of Uniquely Human exhibit and implementation of programming.
- Opting not to renew our Challenger Center contract with JCPS to focus on MakerPlace STEAM carts, which have been gaining a great deal of interest from schools.
- Levy events management contract expires at the end of FY 2023. Conservative revenue budget for the first year of the new in-house rentals model.
- Overall, 14% increase in earned revenue budget from FY 2023 budget, primarily driven by memberships, onsite camps, MakerPlace STEAM carts and school groups.

Contributed Income

- Continue to increase significance of contributed revenue through work with JD Levy & Associates and intentional activities to support a culture of philanthropy.
- In FY 2023 we received an additional \$200,000 of capital budget funds from Louisville Metro to be used for the installation of Lottie the dinosaur and painting the back of the building painting. This level of Metro funding was maintained in Metro's FY 2024 budget for general maintenance.

- Remaining ARP funds appropriation of \$250,000 from the Kentucky state budget for FY 2024. We are continuing our investment in government relations with the goal of receiving direct State Government appropriation in future state budgets.
- Overall, 4% decrease in contributed revenue budget from FY 2023 budget, due to the change in state ARP funds offset by the general maintenance funding from Metro.

Expenses

- Expense lines support investment for long term growth and viability.
- Several initiatives are reflected in the personnel expense budgets.
 - FY 2023 completed our two-year plan launched with the FY 2022 budget to make a significant investment in full-time staff with salary level band adjustments and living wage increases. Very modest raises are budgeted for FY 2024.
 - FY 2024 decreases the total full-time position count from 51 to 46 and includes a few restructuring changes to support our long-term viability, growth, capacity building, and succession planning.
 - FY 2024 part-time staff budget has increased due to the following:
 - In FY 2023, due to the difficult part-time labor market, we experimented with moving a few positions that have historically been filled with part-time hours to full-time positions. For FY 2024, we have determined that these hours are best filled by part-time team members.
 - Increased onsite camp capacities.
 - Bringing event rentals and safety and security functions in-house.
- Investment in people & culture, including safety and security, led by our Chief People & Culture Officer, Eryn Griffin.
- Investment in business development strategies, e.g., Bowling Green feasibility.
- Overall, 3% increase in expense budget from FY 2023 budget.

Please refer to the Fiscal Year 2024 Budget Spreadsheet for additional detail regarding specific revenue and expense lines.

Our proposed FY 2024 operating budget currently shows a return to net operating income of \$100,000 to be invested in high priority capital projects, such as technology upgrades and beginning work on the second floor MakerPlace expansion.

Kentucky Science Center				
Fiscal Year 2024 Proposed Budget				
	FY 2023 Budget	FY 2023 Projection	Proposed FY 2024 Budget	Assumptions / Explanations
Earned Income				
Admissions	\$ 1,348,500	\$ 1,277,590	\$ 1,294,000	No budgeted price increase for FY 2024 (prices increased at the beginning of FY 2023).
Memberships	\$ 750,000	\$ 912,680	\$ 950,000	Membership price increased in January 2023 due to public admission price increase.
Camp Programs - Onsite	\$ 354,300	\$ 444,694	\$ 523,200	Calculated based on increased capacity and FY 2023 price increase. Over \$225,000 already booked for July/August (over 95% of budgeted revenue for those months).
Onsite Fee Programs	\$ 78,200	\$ 90,900	\$ 77,800	Focus on birthday parties and onsite workshops.
School Groups	\$ 200,000	\$ 214,041	\$ 311,500	Return to pre-pandemic demand, along with price increase.
Education Programs	\$ 66,700	\$ 69,990	\$ 156,500	Uniquely Human event revenue, April 2024 eclipse event, increased demand for family science nights.
Offsite Fee Programs	\$ 155,200	\$ 142,835	\$ 316,950	Budgeted to sell seven MakerPlace STEAM carts at \$20,000 each.
Challenger	\$ 84,600	\$ 75,200	\$ 6,250	Contract expires in August 2023. Not pursuing renewal to focus on other initiatives with JCPS.
Gift Shop and Concessions	\$ 275,000	\$ 282,749	\$ 280,000	Focus on mobile gift shop initiatives to offset the decrease seen as a result of visitors no longer entering KSC through the gift shop.
Rentals	\$ 180,000	\$ 215,671	\$ 60,000	Levy contract expires June 30, 2023. Conservative model for first year of in-house rentals.
Parking Lot	\$ 400,000	\$ 432,054	\$ 460,000	Price increased in January 2023 based on market.
Special Events - Thunderblast	\$ 125,000	\$ 107,000	\$ 125,000	Consistent with prior year.
Food Service Lease	\$ 38,500	\$ 38,053	\$ 38,500	Consistent with prior year.
Other Income	\$ 10,400	\$ 58,677	\$ 28,000	High interest rate environment.
Total Earned Income	\$ 4,066,400	\$ 4,362,134	\$ 4,627,700	

	FY 2023 Budget	FY 2023 Projection	Proposed FY 2024 Budget	Assumptions / Explanations
Support & Release of Restrictions				
Louisville Metro Support	\$ 862,500	\$ 862,500	\$ 1,062,500	Appropriation per Mayor's FY 2024 proposed budget - amount used for capital projects in FY 2023 remained in FY 2024 budget for general maintenance.
State ARP Funds	\$ 500,000	\$ 250,000	\$ 250,000	Appropriation included in the two-year Kentucky state budget.
Sponsorships	\$ 192,000	\$ 124,280	\$ 200,000	Based on investment in Philanthropy team focused on recruitment of new sponsors for programmatic support (CAM, STEAM Carts) and event sponsorship (Thunder and Uniquely Human events).
Annual Fund	\$ 145,000	\$ 110,088	\$ 145,000	Based on investment in Philanthropy team and intentional focus on cultivation, stewardship and solicitation of donors with expanded outreach and cultivation of new donors.
Fundraising Event	\$ 150,000	\$ 153,522	\$ 175,000	Based on the success of the FY 2023 mission focused event with a raise the paddle element.
Grants	\$ 305,500	\$ 255,500	\$ 260,000	\$150,000 to support SIP2GO library locations, \$60,000 for Uniquely Human programming, and \$50,000 for other initiatives.
Releases From Restrictions	\$ 55,000	\$ 144,993	\$ 25,000	\$25,000 withdrawal from professional development fund in line with strategic plan.
Total Support and Releases	\$ 2,210,000	\$ 1,900,883	\$ 2,117,500	
Total Revenue	\$ 6,276,400	\$ 6,263,017	\$ 6,745,200	

	FY 2023 Budget	FY 2023 Projection	Proposed FY 2024 Budget	Assumptions / Explanations
Operating Expenses				
Full Time Salaries & Benefits	\$ 3,496,500	\$ 3,165,488	\$ 3,427,600	Change due to decrease in head count (from 51 budgeted in FY 2023 to 46 in FY 2024) offset by modest salary increases.
Part Time Salaries & Benefits	\$ 622,800	\$ 621,090	\$ 869,200	Increase due to decrease in full time head count, expanded camp capacities, and bringing rentals and security in-house.
Visitor Experience	\$ 240,200	\$ 263,978	\$ 343,200	Includes cost of seven MakerPlace STEAM carts and Uniquely Human programming.
Marketing	\$ 268,000	\$ 252,092	\$ 304,500	Increased for increased earned revenue budget.
Philanthropy	\$ 70,100	\$ 34,848	\$ 67,500	Based on intentional activities to support a culture of philanthropy.
Operations	\$ 856,800	\$ 915,571	\$ 829,900	Increases in property care contract expenses, general repair costs, etc. offset by elimination of FY 2023 budget of \$100,000 for outside security.
Rentals	\$ 120,000	\$ 186,895	\$ 5,600	No longer under Levy management contract - majority of rentals expense included in personnel lines above.
Administration	\$ 347,000	\$ 356,176	\$ 421,800	Includes \$30,000 investment in people & culture function in line with strategic plan and \$25,000 of new business development expenses (e.g. Bowling Green feasibility).
Visitor Services	\$ 128,000	\$ 132,500	\$ 135,000	Aligns with public attendance and gift shop revenue budget
Theater	\$ 110,000	\$ 103,428	\$ 97,900	Aligns with public attendance budget
Volunteers	\$ 2,000	\$ 1,951	\$ 3,000	Pared back volunteer program
Special Events	\$ 140,000	\$ 124,360	\$ 140,000	Includes Thunderblast expenses and Annual Fundraising event
Temporary Exhibits/Misc	\$ 25,000	\$ 25,000	\$ -	Prior year investment in PlayWorks at Waterfront Park
Total Operating Expenses	\$ 6,426,400	\$ 6,183,377	\$ 6,645,200	
Net Operating Income	\$ (150,000)	\$ 79,640	\$ 100,000	
Total Transfer to Capital Funds			\$ (100,000)	MakerPlace expansion, technology upgrades, etc.
Net Income Prior to Depreciation			\$ -	



Auditor's Communication

The Kentucky Science
Center, Inc.






June 30, 2023



Introduction

Thank you for the opportunity to submit the following information related to our 2023 audit of Kentucky Science Center, Inc. ("KSC"). We have audited the financial statements of KSC as of and for the year ended June 30, 2023 and have issued our report thereon dated October 25, 2023. Professional standards require that we communicate to those charged with governance the following information related to our audit engagement. This communication is intended solely for the information and use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties, without obtaining our permission. Thank you for the opportunity to be of service to KSC.

Audit Engagement Team

	Theresa Batliner	Engagement Partner	502.882.4457 theresa.batliner@mcmcpa.com
	John Hill	Independent Partner	502.882.4381 john.hill@mcmcpa.com
	Meredith Sterrett	Manager	502.882.4525 meredith.sterrett@mcmcpa.com
	Alec Olinger	Associate	502.882.4481 alec.olinger@mcmcpa.com
	Ashley Hommrich	Associate	502.882.4575 ashley.hommrich@mcmcpa.com

Required Communications

Area	Comments
MCM's Responsibilities	<ul style="list-style-type: none"> + To plan and perform our audit engagement to obtain reasonable, but not absolute, assurance and to form and express an opinion about whether the financial statements, that have been prepared by management with your oversight, are free of material misstatement and are presented fairly in accordance with accounting principles generally accepted in the United States of America. + Our audit engagement included consideration of internal control over financial reporting as a basis for designing our procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion or providing any assurance on the effectiveness of KSC's internal control over financial reporting. + To communicate significant matters related to the audit engagement that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. We are however not required to design procedures for the purpose of identifying such matters to communicate to you.
Management's Responsibilities	<ul style="list-style-type: none"> + The financial statements, including the related notes to the financial statements. + KSCs internal controls. + MCM's audit of the financial statements does not relieve you or management of your responsibilities.
Planned Scope and Timing of the Audit Engagement	<ul style="list-style-type: none"> + MCM was engaged to audit the financial statements of KSC for the year ended June 30, 2023. + MCM performed the audit engagement according to the planned scope and timing as contemplated in our engagement letter dated May 30, 2023.

Required Communications (Continued)

Area	Comments
Corrected and Uncorrected Misstatements	<ul style="list-style-type: none"> + There was one PBC audit adjustment resulting from our audit procedures which had a net impact of increasing net assets by \$250,000 (see Exhibit B). + There were no uncorrected financial statement misstatements detected as a result of our audit procedures.
Accounting Policies	<ul style="list-style-type: none"> + Management is responsible for the selection and use of appropriate accounting policies. + The significant accounting policies used by KSC are described in Note B to the financial statements. + No matters came to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance of consensus.
Recently Issued Accounting Standards Updates	<ul style="list-style-type: none"> + ASU 2016-03, <i>Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments</i> - effective for the fiscal year ending June 30, 2024

Required Communications (Continued)

Area	Comments
Accounting Estimates	<ul style="list-style-type: none"> + Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. + The most sensitive estimates affecting the financial statements are: <ul style="list-style-type: none"> + Allowance for uncollectible pledges and accounts receivable + Management's estimate of depreciation expense + Allocation of functional expenses + We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.
Financial Statement Disclosures	<ul style="list-style-type: none"> + The disclosures in the financial statements are neutral, consistent, and clear.
Significant Unusual Transactions	<ul style="list-style-type: none"> + None
Significant Risks	<ul style="list-style-type: none"> + The following are considered to be the most significant risks identified during the conduct of our 2023 audit engagement: <ul style="list-style-type: none"> + Management override of internal controls - The risk management and/or those charged with governance have the ability to manipulate or override internal controls in order to intentionally misstate the nature and/or timing of revenue or other transactions. + Improper revenue recognition - The presumed risk of material misstatement due to fraud attributable to inappropriately recording revenue in one period that should be recorded in another period. + Journal entries - The risk management records a fraudulent or unsupported journal entry. + Unsupported or biased accounting estimates - The risk accounting estimates (see Accounting Estimates above) are not adequately supported and/or reflect management's bias.

Required Communications (Continued)

Area	Comments
Internal Control Matters	<ul style="list-style-type: none"> + During the conduct of our 2023 audit engagement, we did not become aware of any material weaknesses, the definition of which is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of KSC's financial statements will not be prevented or detected and corrected on a timely basis.
Fraud, Illegal Acts, and Non-compliance with Laws and Regulations	<ul style="list-style-type: none"> + During the conduct of our 2023 audit engagement, we did not become aware of any fraud, illegal acts, or non-compliance with laws or regulations. + Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting KSC involving management, employees who have significant roles in internal control, and/or others where the fraud could have a material effect on the financial statements.
Difficult or Contentious Matters	<ul style="list-style-type: none"> + None
Difficulties Encountered in Performing the Audit Engagement	<ul style="list-style-type: none"> + None
Disagreements with Management	<ul style="list-style-type: none"> + None
Compliance with Ethics Requirements Regarding Independence	<ul style="list-style-type: none"> + The audit engagement team, others at MCM, as appropriate, and MCM have complied with all relevant ethics requirements regarding independence. + We are not aware of any matters that in our professional judgement would impair our independence.
Issues Discussed Prior to the Retention of MCM	<ul style="list-style-type: none"> + Related discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Communications (Continued)

Area	Comments
Management's Consultations with Other Accountants	<ul style="list-style-type: none"> + Management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. + To our knowledge, there were no such consultations with other accountants related to the 2023 audit engagement.
Representations Requested from Management	<ul style="list-style-type: none"> + The representations requested from management are reflected in the management representation letter dated October 25, 2023. See a copy of the signed management representation letter as attached to this communication (see Exhibit A).

Exhibit A - Copy of the Signed Management Representation Letter



October 25, 2023

MCM CPAs & Advisors LLP
101 S. Fifth Street
Suite 2100
Louisville, Kentucky 40202

This representation letter is provided in connection with your audits of the financial statements of The Kentucky Science Center, Inc. ("KSC"), which comprise the statements of financial position as of June 30, 2023 and 2022 and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States ("U.S. GAAP").

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Except where otherwise stated below, immaterial matters are not considered to be exceptions that require disclosure for the purpose of the below representations. Immaterial amounts are not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 25, 2023.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 30, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions we used in making accounting estimates, including those measured at fair value are reasonable.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

8. We have complied with all contractual agreements, grants, and donor restrictions.
9. We have maintained an appropriate composition of assets in amounts needed to comply with all donor restrictions.
10. Material concentrations have been appropriately disclosed in accordance with U.S. GAAP
11. We have accurately presented the organization's position regarding taxation and tax-exempt status.
12. The bases used for allocation of functional expenses are reasonable and appropriate.
13. We have included in the financial statements all assets and liabilities under the organization's control.
14. We have designed, implemented, and maintained adequate internal controls over the receipt and recording of contributions.
15. Reclassifications between net asset classes are proper.
16. Guarantees, whether written or oral, under which KSC is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
17. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements have been properly disclosed.
18. Methods and significant assumptions used by management to determine fair values, their consistency in application, and the completeness and adequacy of fair value information for financial statement measurement and disclosure purposes are appropriate.

Information Provided

19. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within KSC from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
20. All transactions have been recorded in the accounting records and are reflected in the financial statements.
21. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
22. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
23. We have no knowledge of any fraud or suspected fraud that affects KSC and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
24. We have no knowledge of any allegations of fraud or suspected fraud affecting KSC's financial statements communicated by employees, former employees, grantors, regulators, or others.
25. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
26. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
27. We have disclosed to you the identity of KSC's related parties and all the related party relationships and transactions of which we are aware.
28. KSC has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral except as disclosed to you.
29. We agree with the adjusting journal entry you have proposed and it has been posted to KSC's accounts.
30. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

31. KSC is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize KSC's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
32. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
33. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
34. We acknowledge our responsibility for presenting the supplementary information in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
35. In regard to MCM hosting certain KSC financial data or other records or MCM maintaining hardcopies of financial data or other records in a physical location MCM maintains, KSC either also maintains copies of such data or other records or we have been provided hardcopies of and/or access to such data or other records.
36. In regard to the financial statement drafting and 990 preparation services performed by MCM, we have
 - Made all management decisions and performed all management functions.
 - Designated an individual with suitable skill, knowledge, or experience to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.



Signature

CEO

Title



Signature

CFO

Title

Exhibit B - Adjusting Journal Entries

Adjusting Journal Entries JE # 7
 PBC - To properly account for the Commonwealth of Kentucky contract

01-01-001-1120	ACCOUNTS RECEIVABLE-MISC	250,000.00	
01-10-100-4005	REVENUE-STATE FUNDING		250,000.00
Total		<u><u>250,000.00</u></u>	<u><u>250,000.00</u></u>

The Kentucky Science Center, Inc.

Financial Statements

Years Ended June 30, 2023 and 2022

The Kentucky Science Center, Inc.
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Independent Auditor's Report on Financial Statements

To the Board of Directors of
The Kentucky Science Center, Inc.

Report on the Audit of the Financial Statements

We have audited the financial statements of The Kentucky Science Center, Inc. ("KSC"), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Kentucky Science Center, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Kentucky Science Center, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Kentucky Science Center, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

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Independent Auditor's Report on Financial Statements (Continued)

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Kentucky Science Center, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Kentucky Science Center, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2023, on our consideration of KSC's internal control over financial reporting and on our tests of its compliance with certain laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KSC's internal control over financial reporting and compliance.

MCM CPAs & Advisors LLP

Louisville, Kentucky
October 25, 2023

The Kentucky Science Center, Inc.
Statements of Financial Position
June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 1,882,046	\$ 2,149,638
Accounts receivable	416,204	472,933
Pledges receivable	215,999	328,444
Inventory	54,810	56,655
Prepaid expenses	53,477	54,873
Operating lease right-of-use asset, current	4,112	4,236
	<hr/>	<hr/>
Total current assets	2,626,648	3,066,779
Pledges receivable, net	311,238	394,248
Designated cash	292,590	1,435,541
Property and equipment, net	4,258,260	2,491,372
Investments	743,587	651,215
Operating lease right-of-use asset, non-current	-	3,769
	<hr/>	<hr/>
Total assets	<u>\$ 8,232,323</u>	<u>\$ 8,042,924</u>
Liabilities and net assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 209,190	\$ 237,045
Accrued payroll and withholdings	340,703	353,280
Unearned revenue	816,461	605,443
Current portion of operating lease liability	4,112	4,236
	<hr/>	<hr/>
Total current liabilities	1,370,466	1,200,004
Non current liabilities		
Operating lease liability, less current portion	-	3,769
	<hr/>	<hr/>
Total liabilities	1,370,466	1,203,773
Net assets		
Without donor restrictions		
Invested in property and equipment	4,258,260	2,491,372
Undesignated	1,583,027	1,527,611
Board designated	94,144	101,457
	<hr/>	<hr/>
Total without donor restrictions	5,935,431	4,120,440
With donor restrictions	926,426	2,718,711
	<hr/>	<hr/>
Total net assets	6,861,857	6,839,151
	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 8,232,323</u>	<u>\$ 8,042,924</u>

See accompanying notes.

The Kentucky Science Center, Inc.
Statements of Activities and Changes in Net Assets
Years Ended June 30, 2023 and 2022

	2023			2022		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	With donor restrictions	Total
Earned revenues						
Admissions	\$ 1,234,903	\$ -	\$ 1,234,903	\$ 1,045,745	\$ -	\$ 1,045,745
Memberships	806,161	-	806,161	575,947	-	575,947
Onsite camps	481,913	-	481,913	391,473	-	391,473
School field trips	267,063	-	267,063	105,075	-	105,075
Education programs	348,415	-	348,415	204,904	-	204,904
ThunderBlast	107,631	-	107,631	109,120	-	109,120
Gift shop	264,987	-	264,987	273,387	-	273,387
Rentals	246,175	-	246,175	200,847	-	200,847
Parking	441,709	-	441,709	334,532	-	334,532
Interest and investment income	70,359	6,934	77,293	1,673	3,465	5,138
Other income	27,852	-	27,852	12,851	-	12,851
Net unrealized and realized gain (loss) on investments	2,032	78,239	80,271	(3,876)	(148,739)	(152,615)
Total earned revenues	4,299,200	85,173	4,384,373	3,251,678	(145,274)	3,106,404
Support						
Contributions	125,761	550,079	675,840	125,643	1,769,763	1,895,406
In-kind contributions	10,470	-	10,470	-	-	-
Shuttered Venue Operators Grant	-	-	-	102,801	-	102,801
Grant - PPP loan forgiveness	-	-	-	1,156,625	-	1,156,625
Grant - Employee Retention Credit	-	-	-	263,081	-	263,081
Fundraising event - net	79,499	-	79,499	33,900	-	33,900
State and City government	1,662,500	-	1,662,500	862,500	750,000	1,612,500
Total support	1,878,230	550,079	2,428,309	2,544,550	2,519,763	5,064,313
Net assets released from restrictions						
Satisfaction of program restrictions	410,099	(410,099)	-	694,772	(694,772)	-
Satisfaction of property restrictions	2,017,438	(2,017,438)	-	328,720	(328,720)	-
Total earned revenues, support and releases from restrictions	8,604,967	(1,792,285)	6,812,682	6,819,720	1,350,997	8,170,717
Expenses and losses						
Program services	5,369,887	-	5,369,887	4,719,496	-	4,719,496
Management general and administrative	896,863	-	896,863	814,148	-	814,148
Fundraising	523,226	-	523,226	390,641	-	390,641
Total expenses	6,789,976	-	6,789,976	5,924,285	-	5,924,285
Loss on the disposal of property and equipment	-	-	-	916	-	916
Total expenses and losses	6,789,976	-	6,789,976	5,925,201	-	5,925,201
Changes in net assets	1,814,991	(1,792,285)	22,706	894,519	1,350,997	2,245,516
Net assets at beginning of year	4,120,440	2,718,711	6,839,151	3,225,921	1,367,714	4,593,635
Net assets at end of year	\$ 5,935,431	\$ 926,426	\$ 6,861,857	\$ 4,120,440	\$ 2,718,711	\$ 6,839,151

See accompanying notes.

The Kentucky Science Center, Inc.
Statement of Functional Expenses
Year Ended June 30, 2023

	<u>Programs</u>	<u>Management general and administrative</u>	<u>Fundraising</u>	<u>Total expenses</u>
Expenses				
Advertising	\$ 242,197	\$ -	\$ -	\$ 242,197
Conferences and meetings	-	11,986	-	11,986
Depreciation	635,946	58,136	-	694,082
Educational supplies	148,639	-	-	148,639
Employee benefits and taxes	423,508	71,636	68,061	563,205
Event	-	-	75,023	75,023
Facilities rental	188,423	-	-	188,423
Gift shop	117,231	-	-	117,231
Insurance	6,789	35,169	-	41,958
Miscellaneous	24,114	30,935	19,408	74,457
Office and technology expenses	92,331	125,536	38,649	256,516
Professional service and other fees	394,598	105,736	12,832	513,166
Repairs and maintenance	376,137	-	-	376,137
Salaries and wages	2,444,863	406,824	384,194	3,235,881
Theater film fees	74,765	-	-	74,765
Travel	26,865	1,275	82	28,222
Utilities	173,481	49,630	-	223,111
	<u>5,369,887</u>	<u>896,863</u>	<u>598,249</u>	<u>6,864,999</u>
Less: fundraising event expense included in revenue	<u>-</u>	<u>-</u>	<u>(75,023)</u>	<u>(75,023)</u>
Total expenses	<u>\$ 5,369,887</u>	<u>\$ 896,863</u>	<u>\$ 523,226</u>	<u>\$ 6,789,976</u>

See accompanying notes.

The Kentucky Science Center, Inc.
Statement of Functional Expenses
Year Ended June 30, 2022

	<u>Programs</u>	<u>Management general and administrative</u>	<u>Fundraising</u>	<u>Total expenses</u>
Expenses				
Advertising	\$ 236,106	\$ -	\$ -	\$ 236,106
Conferences and meetings	-	12,989	-	12,989
Depreciation	543,406	64,030	-	607,436
Educational supplies	191,487	-	-	191,487
Employee benefits and taxes	363,135	60,597	46,477	470,209
Event	-	-	107,760	107,760
Facilities rental	126,695	-	-	126,695
Gift shop	142,875	-	-	142,875
Insurance	6,654	30,485	-	37,139
Interest expense	9,252	-	-	9,252
Miscellaneous	18,425	26,143	4,964	49,532
Office and technology expenses	72,609	99,273	27,729	199,611
Professional service and other fees	385,121	134,717	28,109	547,947
Repairs and maintenance	212,986	-	-	212,986
Salaries and wages	2,128,890	350,324	283,258	2,762,472
Theater film fees	53,431	-	-	53,431
Travel	22,584	98	104	22,786
Utilities	205,840	35,492	-	241,332
	<u>4,719,496</u>	<u>814,148</u>	<u>498,401</u>	<u>6,032,045</u>
Less: fundraising event expense included in revenue	<u>-</u>	<u>-</u>	<u>(107,760)</u>	<u>(107,760)</u>
Total expenses	<u>\$ 4,719,496</u>	<u>\$ 814,148</u>	<u>\$ 390,641</u>	<u>\$ 5,924,285</u>

See accompanying notes.

The Kentucky Science Center, Inc.
Statements of Cash Flows
Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Changes in net assets	\$ 22,706	\$ 2,245,516
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	694,082	607,436
Loss on disposal of property and equipment	-	916
Net realized and unrealized (gain) loss on investments	(80,271)	152,615
Contributions restricted for long-term purposes	(229,768)	(1,692,211)
PPP loan forgiveness	-	(1,156,625)
Changes in		
Accounts receivable	56,729	421,556
Pledges receivable, net	36,901	(57,281)
Shuttered Venue Operators Grant receivable	-	1,026,426
Inventory	1,845	(35,072)
Prepaid expenses	1,396	1,916
Accounts payable and accrued expenses	(94,364)	77,145
Accrued payroll and withholdings	(12,577)	38,314
Unearned revenue	211,018	44,559
	<u>607,697</u>	<u>1,675,210</u>
Net cash provided by operating activities	607,697	1,675,210
Cash flows from investing activities		
Purchases of property and equipment	(2,394,461)	(349,694)
Purchases of investments	(167,922)	(23,483)
Sales of investments	155,821	14,932
	<u>(2,406,562)</u>	<u>(358,245)</u>
Net cash used by investing activities	(2,406,562)	(358,245)
Cash flows from financing activities		
Payments on note payable	-	(150,000)
Proceeds from contributions restricted for long-term purposes	388,322	1,224,258
	<u>388,322</u>	<u>1,074,258</u>
Net cash provided by financing activities	388,322	1,074,258
(Decrease) increase in cash and cash equivalents	(1,410,543)	2,391,223
Cash, cash equivalents, and designated cash at beginning of year	<u>3,585,179</u>	<u>1,193,956</u>
Cash, cash equivalents, and designated cash end of year	<u>\$ 2,174,636</u>	<u>\$ 3,585,179</u>

See accompanying notes.

The Kentucky Science Center, Inc.
Statements of Cash Flows (Continued)
Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Supplemental disclosures		
Fixed assets in accounts payable	\$ 74,977	\$ 8,468
Cash paid for interest	-	7,877
Statements of financial position and statements of cash flow		
Cash and cash equivalent, and designated cash reconciliation		
Cash and cash equivalents	\$ 1,882,046	\$ 2,149,638
Designated cash	292,590	1,435,541
	<u>\$ 2,174,636</u>	<u>\$ 3,585,179</u>

See accompanying notes.

The Kentucky Science Center, Inc.
Notes to Financial Statements
Years Ended June 30, 2023 and 2022

Note A - Nature of Organization and Operations

The Kentucky Science Center, Inc. ("KSC") is a not-for-profit organization encouraging people of all ages to enjoy science, mathematics and technology in a stimulating and engaging environment that is educational as well as entertaining. KSC aims to be a 21st century leader in informal science education, serving a growing regional audience of families, teachers, and students with innovative programs, exhibits and films.

KSC operates as a component unit of the Louisville Metro Government.

Note B - Summary of Significant Accounting Policies

1. Basis of Accounting: The financial statements of KSC are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Accounting Standards Codification ("ASC") as produced by the Financial Accounting Standards Board ("FASB") is the sole source of authoritative GAAP.
2. Use of Estimates: The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.
3. Subsequent Events: Subsequent events for KSC have been considered through the date of the Independent Auditor's Report, which represents the date that the financial statements were available to be issued.
4. Donor-imposed Restrictions: KSC records and reports its assets, liabilities, net assets, revenues, expenses, gains and losses, and other support based on the existence or absence of donor-imposed restrictions. KSC reports information regarding its financial position and activities according to the following net asset classifications:
 - *Net Assets Without Donor Restrictions*: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of KSC's management and the board of directors.
 - *Net Assets with Donor Restrictions*: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of KSC or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities and changes in net assets.

5. Cash and Cash Equivalents: KSC considers all highly liquid investments with a maturity of three months or less at the date of purchase to be cash equivalents except such instruments purchased with long-term investment assets which are reported as investments. KSC typically maintains balances with its banks in excess of federally insured limits.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note B - Summary of Significant Accounting Policies (Continued)

6. Accounts Receivable: Accounts receivable primarily consists of amounts due from schools and other organizations for admissions, memberships, or venue rentals. Accounts receivable at June 30, 2023 includes \$250,000 from the State Fiscal Recovery Fund of the American Rescue Plan. Accounts receivable at June 30, 2022 includes approximately \$280,000 related to the Employee Retention Credit under the Coronavirus Aid, Relief, and Economic Security ("CARES") Act. Credit is based on creditworthiness and amounts are not secured. KSC provides an allowance for doubtful accounts which is based on a review of outstanding receivables, historical collection information, and existing economic conditions. Receivables are written off when, in management's estimation, it is probable that the receivable is worthless. No allowance for uncollectible accounts has been included as of June 30, 2023 and 2022 as management considers all amounts collectible.
7. Pledges Receivable: KSC receives contributions primarily from individuals, grantors, city government or corporations in the community. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. No allowance for uncollectible pledges has been included as of June 30, 2023 and 2022 as management considers all amounts collectible. Conditional promises to give are not included as support until the conditions are substantially met.
8. Inventories: Inventories consist of items for sale through the gift shop and are stated at the lower of cost (first-in, first-out basis) or net realizable value.
9. Designated Cash: Designated cash consists of amounts restricted or designated for expenditures related to future capital projects and professional development activities.
10. Property and Equipment: Property and equipment are recorded at cost at date of acquisition or fair value at date of donation. It is KSC's policy to capitalize purchases of property and equipment over \$5,000. Lesser amounts are expensed. Depreciation expense is provided using the straight-line method over the assets estimated useful lives of 5 to 20 years for leasehold improvements, 3 to 10 years for furniture and equipment, 3 to 10 years for exhibits, and 5 to 40 years for theater assets.
11. Investments: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Net unrealized and realized gains or losses are reflected in the statements of activities and changes in net assets.
12. Board Designated Net Assets Without Donor Restrictions: Board designated net assets without donor restrictions represent amounts designated for infrastructure improvements and professional development activities as determined by the Board.
13. Functional Allocation of Expenses: The costs of providing program and other activities have been summarized on a functional basis in the statements of activities and changes in net assets. The statements of functional expenses present expenses by function and natural classification. Accordingly, certain costs have been allocated among program and supporting services benefited.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note B - Summary of Significant Accounting Policies (Continued)

13. Functional Allocation of Expenses (Continued): The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Directly identifiable expenses are charged to the applicable program and supporting services. Expenses related to more than one function are allocated among the programs and supporting services benefited based on management's time and service estimates. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide overall support and direction of KSC. The expenses that are allocated include salaries and wages, depreciation, facilities, and technology expense, which are allocated on the basis of estimates of time and effort.

14. Revenue Recognition: KSC's earned revenue sources primarily consist of admission fees, membership dues, camps and education programs, gift shop sales and parking, all of which are paid in full at the time of purchase. At June 30, 2023 and 2022, membership dues revenue of \$469,482 and \$345,540, respectively, has been deferred, which would otherwise have been recognized according to legacy GAAP.

KSC recognizes revenue from admission fees, camps and education programs, gift shop sales and parking when the performance obligation is satisfied which typically occurs at the point of sale. Membership dues, which are nonrefundable, are comprised 100% of an exchange element based on the value of benefits provided. KSC recognizes the exchange portion of memberships due over the membership period. The exchange portion of membership dues includes immediate benefits such as KSC admission, discounted parking, movies, birthday parties and camps, gift shop discounts, special event pricing and free admission to more than 350 museums and science centers.

Deferred revenue reflected on the statements of financial position consist of dues to be recognized over the remaining term of the membership as well as advanced ticket sales and program registrations (see Note O).

KSC recognizes contributions when cash, securities or other assets, or an unconditional promise to give, is received.

15. Income Tax Status: KSC has received a determination letter from the Internal Revenue Service indicating that it qualifies as a tax-exempt Organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no income taxes have been provided in the accompanying financial statements.

KSC recognizes uncertain income tax positions using the "more-likely-than-not" approach as defined in the ASC. No liability for uncertain tax positions has been recorded in the accompanying financial statements.

16. Advertising Costs: Advertising costs are expensed as incurred. Advertising costs amounted to \$242,197 and \$236,106 for the years ended June 30, 2023 and 2022, respectively.

17. Recent Accounting Pronouncements: In June 2016, the FASB issued ASU 2016-13, *Financial Instruments-Credit Losses*. The standard requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the statement of activities and changes in net assets will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This standard will be effective for KSC's year ending June 30, 2024. KSC is currently in the process of evaluating the impact of ASU 2016-13 on the financial statements.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note C - Liquidity and Availability of Resources

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	Year ended June 30, 2023	Year ended June 30, 2022
Total assets at year-end	\$ 8,232,323	\$ 8,042,924
Less		
Non-endowment contributions with donor restrictions	(200,358)	(2,082,816)
Donor-restricted endowment funds not appropriated for expenditure within one year	(726,068)	(635,895)
Board-designated endowment funds	(17,519)	(15,320)
Other board-designated net assets	(76,625)	(86,139)
Inventories and prepaid expenses	(108,287)	(111,528)
Property and equipment	<u>(4,258,260)</u>	<u>(2,491,372)</u>
Financial assets available at year-end for current use	<u>\$ 2,845,206</u>	<u>\$ 2,619,854</u>

KSC endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for operations. Donor-restricted endowment funds are not available for general expenditure. KSC exhibit maintenance and replacement endowment of \$661,123 is subject to an annual spending rate of up to 5 percent as described in Note G.

Board designated financial assets represent amounts designated for infrastructure improvements and professional development activities as determined by the Board. Although KSC does not intend to spend these board-designated funds for other than their intended purposes, these amounts could be made available if necessary.

As part of KSC's liquidity management plan, KSC structures financial assets to be available as its general expenditures, liabilities, and other obligations become due. KSC invests cash in excess of daily requirements in money market funds.

In an event of an unanticipated liquidity need, KSC also could draw upon \$750,000 of an available line of credit as described in Note I.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note D - Deposits and Investments

At June 30, 2023, KSC's carrying amount of deposits is \$2,174,636 and the bank balances are \$2,312,068. Of this amount, \$250,000 is covered by federal depository insurance and \$2,062,068 is insured with securities held by the pledging financial institution. At June 30, 2022, KSC's carrying amount of deposits is \$3,585,179 and the bank balances are \$3,726,615. Of this amount, \$250,000 is covered by federal depository insurance and \$3,476,615 is insured with securities held by the pledging financial institution.

KSC's investment policy requires that investments be divided to eliminate the risk of loss resulting from concentration of assets in a specific maturity, a specific user, or a specific class of securities. At June 30, 2023, KSC has collateral through its depository, in addition to federal depository insurance, to support instruments subject to credit risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, KSC would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of KSC's investments are held by KSC or in the name of KSC by a Trustee.

At June 30, KSC's carrying amount of investments is:

	2023			2022		
	Credit quality rating	Fair value	Weighted average maturity (years)	Credit quality rating	Fair value	Weighted average maturity (years)
Money market funds	N/A	\$ 18,238	N/A	N/A	\$ 6,801	N/A
Bond mutual funds	Not rated *	162,738	9.1700	Not rated *	169,175	8.6500
Equity mutual funds						
Emerging market value		12,487			12,307	
International large cap growth		31,054			26,022	
International large cap value		37,435			31,725	
Large cap core		339,347			25,036	
Large cap growth		-			112,465	
Large cap value		128			148,441	
Mid cap core		85,624			70,666	
Small cap growth		23,764			20,201	
Small cap value		32,772			28,376	
		<u>562,611</u>	N/A	Not rated	<u>475,239</u>	N/A
		<u>\$ 743,587</u>			<u>\$ 651,215</u>	
Portfolio weighted average maturity			8.25			8.31

* Effective June 2010, the Financial Industry Regulatory Authority does not permit a credit quality rating to be published for a portfolio based on the average credit rating of the assets within the portfolio. However, each bond is individually rated by one of the nationally recognized credit rating services. As of June 30, 2023 and 2022, over 98% of the bonds are investment grade rated. All investments fall within the Board approved investment policy guidelines.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note D - Deposits and Investments (Continued)

Fair value measurements at June 30, 2023 and 2022 are quoted prices in active markets for identical assets (Level 1). Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would result in material changes in the fair value of investments and net assets of KSC. KSC's investment policy minimizes interest rate risk by structuring the investment portfolio so that the securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to seek securities on the open market prior to maturity and investing operating funds primarily in short-term securities or similar investments. KSC minimizes credit risk by limiting investments to the safest types of securities, pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which KSC does business, and diversifying the investment portfolio so that potential losses on individual securities will be minimized. KSC places no limit on the amount KSC may invest in any one issuer.

Note E - Pledges Receivable

KSC has pledges for operations and other specified projects. Some of these pledges are restricted by time or for donor designated projects.

Pledges receivable at June 30, 2023 and 2022 consist of the following unconditional promises to give:

	<u>2023</u>	<u>2022</u>
Gross pledges receivable	\$ 554,999	\$ 762,444
Less discount to present value	<u>(27,762)</u>	<u>(39,752)</u>
	<u>\$ 527,237</u>	<u>\$ 722,692</u>

Amounts due in:

	<u>Amount</u>
Less than one year	\$ 215,999
One to five years	<u>339,000</u>
	<u>\$ 554,999</u>

Pledges receivable in future periods are discounted at rates ranging from 0.9% to 4.13%.

KSC has one donor that represents 63% of the gross pledges receivable at June 30, 2023. KSC has one donor that represents 66% of the gross pledges receivable at June 30, 2022.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note F - Property and Equipment

Property and equipment activity for the year ended June 30, 2023 is as follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Property and equipment not being depreciated				
Exhibits in progress	\$ 354,438	\$ 25,000	\$ (354,438)	\$ 25,000
Total property and equipment not being depreciated	354,438	25,000	(354,438)	25,000
Other property and equipment				
Leasehold improvements	6,293,020	28,687	-	6,321,707
Furniture, fixtures and equipment	686,334	10,717	(1,690)	695,361
Museum exhibits	14,244,085	2,751,004	(4,925)	16,990,164
Total other property and equipment at historical costs	21,223,439	2,790,408	(6,615)	24,007,232
Less accumulated depreciation	<u>(19,086,505)</u>	<u>(694,082)</u>	<u>6,615</u>	<u>(19,773,972)</u>
Other property and equipment, net	<u>2,136,934</u>	<u>2,096,326</u>	<u>-</u>	<u>4,233,260</u>
Property and equipment, net	<u>\$ 2,491,372</u>	<u>\$ 2,121,326</u>	<u>\$ (354,438)</u>	<u>\$ 4,258,260</u>

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note F - Property and Equipment (Continued)

Property and equipment activity for the year ended June 30, 2022 is as follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Property and equipment not being depreciated				
Exhibits in progress	\$ 40,000	\$ 314,438	\$ -	\$ 354,438
Total property and equipment not being depreciated	40,000	314,438	-	354,438
Other property and equipment				
Leasehold improvements	6,284,814	8,206	-	6,293,020
Furniture, fixtures and equipment	728,978	18,305	(60,949)	686,334
Museum exhibits	14,233,182	16,895	(5,992)	14,244,085
Total other property and equipment at historical costs	21,246,974	43,406	(66,941)	21,223,439
Less accumulated depreciation	<u>(18,545,093)</u>	<u>(607,436)</u>	<u>66,024</u>	<u>(19,086,505)</u>
Other property and equipment, net	<u>2,701,881</u>	<u>(564,030)</u>	<u>(917)</u>	<u>2,136,934</u>
Property and equipment, net	<u><u>\$ 2,741,881</u></u>	<u><u>\$ (249,592)</u></u>	<u><u>\$ (917)</u></u>	<u><u>\$ 2,491,372</u></u>

Note G - Endowments

KSC's endowment consists of two donor-restricted endowment funds and one board designated endowment fund. The funds were established to fund exhibit repairs and operations. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

KSC follows the Uniform Prudent Management of Institutional Funds Act ("UPMIFA"), the provisions of which apply to endowment funds. As such, KSC is required to act prudently when making decisions to spend or accumulate donor restricted endowment assets and in doing so to consider a number of factors including the duration and preservation of its donor restricted endowment funds.

KSC has interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. KSC classifies as net assets with donor restrictions in perpetuity the original value of gifts donated to the permanent endowment and accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note G - Endowments (Continued)

The endowment fund assets at June 30, 2023 and 2022 are included in the following categories on the statements of financial position:

	June 30, 2023		
	Without donor restrictions	With donor restrictions	Total
Donor restricted	\$ -	\$ 726,068	\$ 726,068
Board designated	17,519	-	17,519
	<u>\$ 17,519</u>	<u>\$ 726,068</u>	<u>\$ 743,587</u>
	June 30, 2022		
	Without donor restrictions	With donor restrictions	Total
Donor restricted	\$ -	\$ 635,895	\$ 635,895
Board designated	15,320	-	15,320
	<u>\$ 15,320</u>	<u>\$ 635,895</u>	<u>\$ 651,215</u>

Changes in endowment net assets for the year ended June 30, 2023 are as follows:

	Without donor restrictions	With donor restrictions	Total
Endowment net assets, beginning of the year	\$ 15,320	\$ 635,895	\$ 651,215
Investment return			
Investment income	167	6,934	7,101
Net appreciation	<u>2,032</u>	<u>78,239</u>	<u>80,271</u>
Total investment return	2,199	85,173	87,372
Contributions	-	5,000	5,000
Appropriation for expenditure	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ 17,519</u>	<u>\$ 726,068</u>	<u>\$ 743,587</u>

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note G - Endowments (Continued)

Changes in endowment net assets for the year ended June 30, 2022 are as follows:

	Without donor restrictions	With donor restrictions	Total
	<u> </u>	<u> </u>	<u> </u>
Endowment net assets, beginning of the year	\$ 19,110	\$ 776,169	\$ 795,279
Investment return			
Investment income	86	3,465	3,551
Net depreciation	<u>(3,876)</u>	<u>(148,739)</u>	<u>(152,615)</u>
Total investment return	(3,790)	(145,274)	(149,064)
Contributions	-	5,000	5,000
Appropriation for expenditure	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ 15,320</u>	<u>\$ 635,895</u>	<u>\$ 651,215</u>

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires KSC to retain as a fund of perpetual duration. At June 30, 2023 and 2022, none of the endowments are underwater.

KSC has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Under this policy, as approved by the Board, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of the S&P 500 index while assuming a moderate level of investment risk. KSC expects its endowment funds, over time, to provide an average rate of return consistent with its investment objectives, goals, and guidelines as measured against commonly accepted performance benchmarks. Actual results in any given year may vary from this amount. To satisfy its long-term rate-of-return objective, KSC relies on a total return strategy in which investment returns are achieved through both capital appreciation and current yield. KSC targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term objectives within prudent risk constraints.

KSC has a policy of appropriating for distribution each year up to 5% of its endowment funds' average fair value over the prior 12 quarters ending March 31 of the year preceding the fiscal year in which the distribution is planned. The amount of the distribution is approved by the Executive Committee of the Board of Directors on an as-needed basis. The Board of Directors may also authorize prior years' unexpended annual spending policy amounts to be used for future expenditures as part of the annual budget. In establishing this policy, KSC considered the long-term expected return on its endowment and its objective to maintain the purchasing power of the endowment assets held in perpetuity as well as additional growth through new gifts and investment return.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note H - Collections

In accordance with the ASC, KSC does not capitalize donated or purchased collections. Such collections consist entirely of historical artifacts, scientific specimens, and art objects. Such donations and acquisitions need not be recognized since they are added to collections that are held for public exhibition, education, and research purposes in furtherance of public service rather than financial gain; are protected, kept unencumbered, cared for, and preserved; and are subject to a policy that requires the proceeds from sales of collection items to be used to acquire other items for collections or for collection maintenance. Purchases of collection items are recorded as decreases in net assets without donor restrictions in the year in which the items are acquired or as net assets with donor restrictions if the assets used to purchase the items are restricted by donors.

Proceeds from deaccessions or insurance recoveries are reflected as increases in the appropriate net asset classes. The value of the collection is indeterminable as of June 30, 2023 and 2022.

Note I - Financing Arrangements

KSC has a line of credit agreement with PNC Bank for \$750,000 with an interest rate of the sum of the daily BSBY rate (5.17% at June 30, 2023) plus 2.75%, which expires in May 2024. The line is secured by all business assets. There is no balance outstanding on this line of credit at June 30, 2023 or 2022.

Note J - Refundable Advances

In April 2020, KSC applied for and received approval for a Paycheck Protection Program ("PPP") loan under the CARES Act in the amount of \$570,500. Under the CARES Act, subject to limitations, as defined, this loan may be partially or fully forgiven depending on specific actual payroll and other qualified costs for the covered period following receipt of loan proceeds. Any amount not forgiven will be payable in 24 monthly installments of principal and interest at 1% and will be unsecured.

In March 2021, KSC received a second round Paycheck Protection Program ("PPP2") loan of \$572,020 made available to eligible organizations through the Consolidated Appropriations Act ("CAA"). This loan bears interest at 1%, is due in 60 months and is unsecured. Under the CAA, subject to limitations, as defined, this loan may be partially or fully forgiven, depending on actual payroll and other qualified costs for the elected covered period (8 to 24 weeks) following receipt of the loan proceeds.

KSC accounted for the loan proceeds as a conditional contribution in accordance with ASC 958-605. As such, KSC maintains the conditions will be substantially met when forgiveness is received from the Small Business Administration. KSC was awarded full forgiveness of both PPP loans during the year ended June 30, 2022 and has recognized the proceeds as grant revenue on the 2022 statement of activities and changes in net assets. In accordance with the related PPP loan guidelines, the SBA reserves the right to audit any PPP loan at any time during the loan process, including after the loan is partially or fully forgiven and KSC has been legally released.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note K - Net Assets

Board designated net assets consist of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Subject to expenditure for specific purpose		
Science in Play	\$ 50,000	\$ 50,000
Professional development	26,625	36,137
Exhibit maintenance and replacement endowment	<u>17,519</u>	<u>15,320</u>
 Total board designated net assets	 <u><u>\$ 94,144</u></u>	 <u><u>\$ 101,457</u></u>

Net assets with donor restrictions at June 30, 2023 and 2022 are available for the following:

	<u>2023</u>	<u>2022</u>
Subject to expenditure for specific purpose		
Uniquely Human exhibit	\$ 10,500	\$ 1,741,408
My Big Little Adventure	-	98,200
Other exhibit production	93,429	107,674
Other educational programs	<u>96,429</u>	<u>135,534</u>
	200,358	2,082,816
 Subject to organization spending policy and appropriation investment in perpetuity, the income which is available to support		
Exhibit maintenance and replacement	661,123	574,694
Operations	<u>64,945</u>	<u>61,201</u>
	<u>726,068</u>	<u>635,895</u>
 Total net assets with donor restrictions	 <u><u>\$ 926,426</u></u>	 <u><u>\$ 2,718,711</u></u>

Note L - Local Government Support

KSC was a joint operation of the City and County government until October 1984 when it reorganized into its present form as a private nonprofit corporation.

KSC continues to receive support from Metro Government each year under a formula based on the level of support provided for the year ended June 30, 2007. The calculation is adjusted for inflation and may be adjusted for Metro Government budgetary reasons. KSC received \$762,500 for operating support from Metro Government during each of the years ended June 30, 2023 and 2022.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note L - Local Government Support (Continued)

KSC receives additional support from Metro Government under operating and lease agreements, which expire in the year 2083. KSC occupies historic buildings and operates the adjacent parking lot, all owned by the City, for an annual rent of one dollar. Responsibility for internal nonstructural improvements and maintenance belongs to KSC. Beginning in the year ended June 30, 2012, an additional general annual appropriation is to be provided to KSC to cover preventative and ongoing general systems maintenance, subject to the availability of revenues to be appropriated. KSC received \$300,000 and \$100,000 for general maintenance from Metro Government during the years ended June 30, 2023 and 2022, respectively. The estimated fair rental value of the premises is not reported in the financial statements because such values are not readily determinable.

In addition, KSC receives contributed services for technical support, certain capital improvements, and other administrative services for which values are not readily determinable and thus not recorded in the accompanying financial statements.

KSC received \$750,000 from Metro Government for the third floor gallery during the year ended June 30, 2022.

Note M - Contributions Other than Cash

Contributions of property and equipment, materials, advertising, and gifts for fundraisers are recorded in the accompanying financial statements. Donated materials, advertising and other gifts are recorded at their estimated fair value and donated property and equipment at their appraised or estimated fair value. Fair value is based on the prices that would be received if selling similar items. Contributed materials in the amount of \$10,470 and \$0 during the years ended June 30, 2023 and 2022 respectively, were recorded as contributions, and program and supporting services expenses or capitalized. All donated items were utilized in KSC's programs. There were no donor-imposed restrictions associated with donated materials.

During the year ended June 30, 2023, 138 volunteers donated 2,702 hours of time to KSC. During the year ended June 30, 2022, 134 volunteers donated 2,202 hours of time to KSC. This time represents non-professional services and is, therefore, not recorded in the accompanying financial statements.

Note N - Rental Income

KSC leases certain facilities under a noncancelable operating lease that was renewed through October 2024. The approximate minimum future building rentals due to KSC under this lease are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 36,000
2025	12,000
	<u>\$ 48,000</u>

Rental income from the building lease was \$37,399 and \$33,818 for the years ended June 30, 2023 and 2022, respectively.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note O - Revenue from Contracts with Customers

The following table provides information about significant changes in deferred membership dues for the year ended June 30, 2023:

Deferred membership dues, July 1, 2022	\$ 345,540
Revenue recognized that was included in deferred membership dues at the beginning of the year	(345,540)
Increase in deferred membership revenue due to cash received during the period	<u>469,482</u>
Deferred membership dues, June 30, 2023	<u>\$ 469,482</u>

Note P - Fundraising Events

Gross revenues and direct event expenses related to fundraising events during the years ended June 30, 2023 and 2022 were as follows:

	<u>2023</u>	<u>2022</u>
Annual fundraising event		
Revenues	\$ 154,522	\$ 141,660
Expenses	<u>(75,023)</u>	<u>(107,760)</u>
	<u>\$ 79,499</u>	<u>\$ 33,900</u>

Note Q - Employee Benefit Plans

KSC sponsors a plan that is qualified under Internal Revenue Code Section 403(b). Employees of KSC who meet certain requirements can participate in a matched savings plan. The plan matches, within IRS limitations, 50% of an employee's contributions up to 6% of the participating employee's compensation. The employer match was \$48,031 and \$42,175 for the years ended June 30, 2023 and 2022, respectively.

Note R - Lease Commitments

KSC determines if an arrangement is a lease at inception. KSC has one operating lease which is included as an operating lease right-of-use ("ROU") asset and operating lease liability on the statements of financial position.

The ROU asset represents KSC's right to use an underlying asset for the lease term and the lease liability represents the KSC's obligation to make lease payments arising from the lease. The operating lease ROU asset and liability are recognized at commencement date based on the present value of fixed lease payments over the lease term. In determining the present value of fixed lease payments, KSC used a risk-free rate of return of 5.5% which is a practical expedient allowed if no rate implicit in the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

During the year ended June 30, 2020, KSC entered into a non-cancelable lease agreement for the use of three copiers through June 2024. Rent expense of \$6,592 and \$5,836 was recorded under this lease during the years ended June 30, 2023 and 2022, respectively. The balance of the ROU asset and lease liability were both \$4,112 at June 30, 2023.

The Kentucky Science Center, Inc.
Notes to Financial Statements (Continued)
Years Ended June 30, 2023 and 2022

Note R - Lease Commitments (Continued)

Future minimum lease payments under this lease are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	<u>\$ 4,236</u>
	4,236
Present value discount	<u>124</u>
Total operating lease liability	4,112
Less current portion	<u>4,112</u>
Long-term operating lease liability	<u><u>\$ -</u></u>

Note S - Commitments

KSC has outstanding commitments under various contracts of approximately \$140,000 and \$108,000 at June 30, 2023 and 2022, respectively.

**Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

To the Board of Directors
The Kentucky Science Center, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of The Kentucky Science Center, Inc. ("KSC"), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 25, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered KSC's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of KSC's internal control. Accordingly, we do not express an opinion on the effectiveness of KSC's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of KSC's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards* (Continued)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether KSC's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of KSC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KSC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Louisville, Kentucky
October 25, 2023

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE KENTUCKY SCIENCE CENTER, INC.		D Employer identification number 31-1005850
	Doing business as		E Telephone number 502-561-6100
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	727 WEST MAIN STREET		G Gross receipts \$ 7,062,393.
	City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40202-2681		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
F Name and address of principal officer: MICHAEL NORMAN SAME AS C ABOVE		H(c) Group exemption number	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.KYSCIENCECENTER.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1980
			M State of legal domicile: KY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: ALREADY RECOGNIZED AS A LEADER IN INQUIRY-BASED LEARNING, KENTUCKY SCIENCE CENTER IS ADVANCING A		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	38
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	38
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	153
	6 Total number of volunteers (estimate if necessary)	6	138
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	-8,062.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	5,143,073.	2,457,834.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,772,388.	3,695,731.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	49,708.	137,865.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	96,045.	147,334.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	8,061,214.	6,438,764.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	3,232,681.	3,794,955.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	511,383.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,389,591.	2,645,922.
19 Revenue less expenses. Subtract line 18 from line 12	5,622,272.	6,440,877.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	2,438,942.	-2,113.
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	8,042,924.	8,232,323.
		1,203,773.	1,370,466.
		6,839,151.	6,861,857.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date
	MICHAEL NORMAN, CHIEF EXECUTIVE OFFICER Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	ANNAMARIE REILLY, CPA	<i>Annamarie Reilly</i>	
	Firm's name	Firm's EIN	Check <input type="checkbox"/> if self-employed PTIN
	CHERRY BEKAERT ADVIS	88-2730877	P00431897
	Firm's address	Phone no.	
	101 SOUTH 5TH STREET STE 2100 LOUISVILLE, KY 40202	888-587-1719	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: WE EXUDE A DO SCIENCE PHILOSOPHY. OUR MESSAGE IS SIMPLE: PLAY, TINKER, COLLABORATE, TEST, EXPERIMENT, GOOF UP, AND TRY AGAIN. WE DON'T CARE IF YOU GET THE RIGHT ANSWERS THE FIRST TIME OR EVER. WE WANT YOU TO BE ENDLESSLY CURIOUS ABOUT THE WORLD AROUND YOU. WE SERVE AS A NEUTRAL

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,788,879. including grants of \$) (Revenue \$ 2,112,097.) EXHIBITS & FLAGSHIP - THE KENTUCKY SCIENCE CENTER WAS NAMED THE STATE SCIENCE CENTER OF KENTUCKY BY THE KENTUCKY GENERAL ASSEMBLY IN 2002 AND ACTIVELY SERVES INDIVIDUALS THROUGHOUT THE COMMONWEALTH AND INDIANA. IN 2023, KENTUCKY SCIENCE CENTER IMPACTED 100% OF KENTUCKY COUNTIES AND 95% OF INDIANA COUNTIES. IT IS THE LARGEST HANDS-ON SCIENCE CENTER IN KENTUCKY WITH INTERACTIVE EXHIBITS AND ACTIVITY STATIONS, A FOUR-STORY THEATER, TEACHING LABORATORIES, ON- AND OFF-SITE EDUCATIONAL PROGRAMS, PULSE OF SURGERY (OPEN HEART SURGERY) PROGRAM, AND DISTANCE LEARNING CAPABILITIES. THE KENTUCKY SCIENCE CENTER FEATURES INTERACTIVE EXHIBITS AND ENGAGING PROGRAMS THAT BENEFIT FAMILIES, ADULTS, SCHOOLS, AND BUSINESSES.

4b (Code:) (Expenses \$ 248,124. including grants of \$) (Revenue \$ 168,071.) FOUR-STORY THEATER - KENTUCKY SCIENCE CENTER OFFERS A LARGE-FORMAT THEATER EXPERIENCE WITH A SCREEN THAT EXTENDS FOUR STORIES HIGH. THIS TRULY IMMERSIVE THEATER IS PROGRAMMED TO OFFER AN ARRAY OF FILMS THAT ARE BOTH EDUCATIONAL AND ENTERTAINING, TAKING VISITORS TO WORLDS THEY WOULD NOT OTHERWISE EXPERIENCE IN FULLY UNIQUE AND UNIMAGINABLE WAYS.

4c (Code:) (Expenses \$ 1,990,508. including grants of \$) (Revenue \$ 1,113,303.) EDUCATION:

SCHOOL FIELD TRIPS - KENTUCKY SCIENCE CENTER SERVES STUDENTS AND TEACHERS FROM ACROSS KENTUCKY AND INDIANA THROUGH SCHOOL FIELD TRIPS, DISTANCE LEARNING, AND EDUCATIONAL VAN PROGRAMS. THE ORGANIZATION BOASTS 6 LAB SPACES AND 5 CLASSROOMS EQUIPPED FOR HANDS-ON PARTICIPATION THAT CAN BE USED FOR STUDENT WORKSHOPS, TEACHER TRAINING, PARENT MENTORING, AND EDUCATIONAL SUMMER ENRICHMENT. PROGRAMS FOR STUDENTS AND TEACHERS CORRESPOND TO THE CORE CURRICULUM AREAS OF NEXT GENERATION SCIENCE STANDARDS TO SUPPORT 21ST CENTURY LEARNING SKILLS AND ARE COMPLEMENTED BY VISITS TO OUR PERMANENT EXHIBITION GALLERIES AND/OR VIEWINGS OF LARGE FORMAT FILMS.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 5,027,511.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		153
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 38		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 38		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed KY
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
MICHAEL NORMAN - 502-560-7174
727 WEST MAIN STREET, LOUISVILLE, KY 40202-2681

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHAEL NORMAN CHIEF EXECUTIVE OFFICER	40.00			X			204,716.	0.	19,590.	
(2) JOANNA HAAS CHIEF CREATIVE OFFICER	40.00				X		172,005.	0.	6,104.	
(3) REBECCA BAIRD CHIEF FINANCIAL OFFICER	40.00			X			92,990.	0.	12,414.	
(4) AARON BUTLER NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(5) ABBY PIPER NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(6) ANDREA WILSON NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(7) BECKY JOHNSON NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(8) BEN MALPHRUS NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(9) BILL SEIFRIT NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(10) BLAKE HENRY NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(11) CARMEN MORENO-RIVERA NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(12) CHRIS TEELEY NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(13) CRAIG MOONEY NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(14) DEREK BLAND NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(15) DERRICK MILLER NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(16) GRACIE BECHT NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	
(17) HARMONY LITTLE NON-COMPENSATED BOARD	1.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) HEIDI KONYNENBELT NON-COMPENSATED BOARD	1.00	X						0.	0.	0.
(19) JAMES HIGDON NON-COMPENSATED BOARD	1.00	X						0.	0.	0.
(20) JODY CLASEY NON-COMPENSATED BOARD	1.00	X						0.	0.	0.
(21) JOHN RILEY NON-COMPENSATED BOARD	1.00	X						0.	0.	0.
(22) KEITH HAMILTON NON-COMPENSATED BOARD	1.00	X						0.	0.	0.
(23) KRISTIN COOK NON-COMPENSATED BOARD	1.00	X						0.	0.	0.
(24) LINDA STONE NON-COMPENSATED BOARD	1.00	X						0.	0.	0.
(25) LYNETTE BREEDLOVE NON-COMPENSATED BOARD	1.00	X						0.	0.	0.
(26) MICHAEL SHAFFER NON-COMPENSATED BOARD	1.00	X						0.	0.	0.
1b Subtotal								469,711.	0.	38,108.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								469,711.	0.	38,108.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 2

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ROTO GROUP LLC 7001 DISCOVERY BLVD, DUBLIN, OH 43017	EXHIBIT DESIGN AND CONSTRUCTION	850,975.
AETNA ATALIAN, 417 FIFTH AVENUE, 9TH FLOOR, NEW YORK, NY 10016	BUILDING MAINTENANCE	184,178.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 2

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	132,147.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,812,500.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	513,187.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			2,457,834.			
Program Service Revenue	2 a ADMISSIONS	Business Code					
		900099	1,234,903.	1,225,865.	9,038.		
	b GROUPS AND PROGRAMS	900099	1,205,022.	1,205,022.			
	c MEMBERSHIP	900099	806,161.	806,161.			
	d PARKING	900099	441,709.			441,709.	
	e EXHIBIT DESIGN/PRODUCT	900099	7,936.	7,936.			
	f All other program service revenue						
g Total. Add lines 2a-2f			3,695,731.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		82,413.			82,413.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	246,175.			
			(ii) Personal				
	b Less: rental expenses ...	6b	225,876.				
	c Rental income or (loss)	6c	20,299.				
	d Net rental income or (loss)			20,299.	-17,100.	37,399.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	260,309.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	204,857.				
c Gain or (loss)	7c	55,452.					
d Net gain or (loss)			55,452.		55,452.		
8 a Gross income from fundraising events (not including \$ 132,147. of contributions reported on line 1c). See Part IV, line 18	8a		22,375.				
			75,023.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			-52,648.		-52,648.		
9 a Gross income from gaming activities. See Part IV, line 19	9a		12,653.				
			1,373.				
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities			11,280.		11,280.		
10 a Gross sales of inventory, less returns and allowances	10a		264,987.				
			116,500.				
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory			148,487.	148,487.			
Miscellaneous Revenue	11 a OTHER INCOME	Business Code					
		900099	19,916.			19,916.	
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			19,916.				
12 Total revenue. See instructions			6,438,764.	3,393,471.	-8,062.	595,521.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	338,819.	66,842.	182,854.	89,123.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,924,912.	2,379,767.	242,237.	302,908.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	37,560.	32,315.	521.	4,724.
9 Other employee benefits	241,324.	193,329.	20,444.	27,551.
10 Payroll taxes	252,340.	191,987.	32,404.	27,949.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	33,800.		33,800.	
d Lobbying	15,000.		15,000.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	5,120.		5,120.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	443,357.	373,589.	56,936.	12,832.
12 Advertising and promotion	242,197.	242,197.		
13 Office expenses	194,609.	47,599.	121,423.	25,587.
14 Information technology	61,738.	44,563.	4,113.	13,062.
15 Royalties				
16 Occupancy	587,104.	537,474.	49,630.	
17 Travel	28,222.	26,865.	1,275.	82.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	11,986.		11,986.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	694,082.	635,946.	58,136.	
23 Insurance	41,958.	6,789.	35,169.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a EDUCATIONAL SUPPLIES	148,639.	148,639.		
b THEATER FILM FEES	74,765.	74,765.		
c MISCELLANEOUS EXPENSE	62,614.	24,114.	30,935.	7,565.
d GIFT SHOP	731.	731.		
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	6,440,877.	5,027,511.	901,983.	511,383.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	249,953.	1	1,661.
	2 Savings and temporary cash investments	3,342,027.	2	2,191,213.
	3 Pledges and grants receivable, net	722,692.	3	527,237.
	4 Accounts receivable, net	472,933.	4	416,204.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	56,655.	8	54,810.
	9 Prepaid expenses and deferred charges	54,873.	9	53,477.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 24,032,236.		
	b Less: accumulated depreciation	10b 19,773,976.	2,491,372.	10c 4,258,260.
	11 Investments - publicly traded securities	644,414.	11	725,349.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	8,005.	15	4,112.
16 Total assets. Add lines 1 through 15 (must equal line 33)	8,042,924.	16	8,232,323.	
Liabilities	17 Accounts payable and accrued expenses	590,325.	17	549,893.
	18 Grants payable		18	
	19 Deferred revenue	605,443.	19	816,461.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	8,005.	25	4,112.
	26 Total liabilities. Add lines 17 through 25	1,203,773.	26	1,370,466.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	4,120,440.	27	5,935,431.
	28 Net assets with donor restrictions	2,718,711.	28	926,426.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	6,839,151.	32	6,861,857.
33 Total liabilities and net assets/fund balances	8,042,924.	33	8,232,323.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,438,764.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,440,877.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,113.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,839,151.
5	Net unrealized gains (losses) on investments	5	24,819.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,861,857.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization THE KENTUCKY SCIENCE CENTER, INC.	Employer identification number 31-1005850
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1671117.	1632699.	3348378.	5143073.	2457834.	14253101.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1671117.	1632699.	3348378.	5143073.	2457834.	14253101.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						462,116.
6 Public support. Subtract line 5 from line 4.						13790985.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1671117.	1632699.	3348378.	5143073.	2457834.	14253101.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	198,336.	134,170.	66,046.	76,666.	119,812.	595,030.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	514,155.	377,084.	189,327.	341,791.	461,625.	1883982.
11 Total support. Add lines 7 through 10						16732113.
12 Gross receipts from related activities, etc. (see instructions)					12	13,167,190.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	82.42 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	79.05 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER INCOME

2018 AMOUNT: \$ 24,230.

2019 AMOUNT: \$ 19,980.

2020 AMOUNT: \$ 3,451.

2021 AMOUNT: \$ 7,259.

2022 AMOUNT: \$ 19,916.

PARKING

2018 AMOUNT: \$ 489,925.

2019 AMOUNT: \$ 357,104.

2020 AMOUNT: \$ 185,876.

2021 AMOUNT: \$ 334,532.

2022 AMOUNT: \$ 441,709.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

THE KENTUCKY SCIENCE CENTER, INC.

Employer identification number

31-1005850

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization THE KENTUCKY SCIENCE CENTER, INC.	Employer identification number 31-1005850
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	_____ _____ _____	\$ <u>1,062,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	_____ _____ _____	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	_____ _____ _____	\$ <u>600,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	_____ _____ _____	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	_____ _____ _____	\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	_____ _____ _____	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE KENTUCKY SCIENCE CENTER, INC.	Employer identification number 31-1005850
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____

Name of organization THE KENTUCKY SCIENCE CENTER, INC.	Employer identification number 31-1005850
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

THE KENTUCKY SCIENCE CENTER, INC.

Employer identification number

31-1005850

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2022

LHA

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?	X		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		15,000.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			15,000.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4
5 Taxable amount of lobbying and political expenditures. See instructions	5

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

THE CONSULTANT'S EFFORTS WILL FOCUS ON SECURING STATE FUNDING FOR THE KENTUCKY SCIENCE CENTER ON AN ANNUAL BASIS. THE CONSULTANT WILL ALSO WORK TO RAISE AWARENESS AND PUBLIC SUPPORT OF THE KENTUCKY SCIENCE CENTER AMONG KEY STATE LEADERS AND STAKEHOLDERS.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization THE KENTUCKY SCIENCE CENTER, INC. Employer identification number 31-1005850

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions 3-9 regarding monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions 1a, 1b, and 2 regarding reporting of art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	651,215.	795,279.	670,059.	630,556.	587,493.
b Contributions	5,000.	5,000.	5,000.	3,000.	3,000.
c Net investment earnings, gains, and losses	87,372.	-149,064.	190,220.	36,503.	40,063.
d Grants or scholarships					
e Other expenditures for facilities and programs			70,000.		
f Administrative expenses					
g End of year balance	743,587.	651,215.	795,279.	670,059.	630,556.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 2.3600 %
 - b Permanent endowment 97.6400 %
 - c Term endowment .0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|-----|-------------------------------------|
| (i) Unrelated organizations | | <input checked="" type="checkbox"/> |
| (ii) Related organizations | | <input checked="" type="checkbox"/> |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		6,321,706.	5,837,344.	484,362.
d Equipment		695,365.	668,811.	26,554.
e Other		17,015,165.	13,267,821.	3,747,344.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,258,260.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITIES	4,112.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	6,812,682.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	24,819.	
b	Donated services and use of facilities	2b	10,470.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	343,749.	
e	Add lines 2a through 2d	2e		379,038.
3	Subtract line 2e from line 1		3	6,433,644.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	5,120.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		5,120.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	6,438,764.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	6,789,976.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	10,470.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	343,749.	
e	Add lines 2a through 2d	2e		354,219.
3	Subtract line 2e from line 1		3	6,435,757.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	5,120.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		5,120.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	6,440,877.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART III, LINE 1A:

IN ACCORDANCE WITH THE ASC, KSC DOES NOT CAPITALIZE DONATED OR PURCHASED COLLECTIONS. SUCH COLLECTIONS CONSIST ENTIRELY OF HISTORICAL ARTIFACTS, SCIENTIFIC SPECIMENS, AND ART OBJECTS. SUCH DONATIONS AND ACQUISITIONS NEED NOT BE RECOGNIZED SINCE THEY ARE ADDED TO COLLECTIONS THAT ARE HELD FOR PUBLIC EXHIBITION, EDUCATION, AND RESEARCH PURPOSES IN FURTHERANCE OF PUBLIC SERVICE RATHER THAN FINANCIAL GAIN; ARE PROTECTED, KEPT UNENCUMBERED, CARED FOR, AND PRESERVED; AND ARE SUBJECT TO A POLICY THAT REQUIRES THE PROCEEDS FROM SALES OF COLLECTION ITEMS TO BE USED TO ACQUIRE OTHER ITEMS FOR COLLECTIONS OR FOR COLLECTION MAINTENANCE. PURCHASES OF COLLECTION ITEMS ARE RECORDED AS DECREASES IN NET ASSETS WITHOUT DONOR RESTRICTIONS IN THE YEAR IN WHICH THE ITEMS ARE ACQUIRED OR AS NET ASSETS

Part XIII Supplemental Information (continued)

WITH DONOR RESTRICTIONS IF THE ASSETS USED TO PURCHASE THE ITEMS ARE RESTRICTED BY DONORS.

PROCEEDS FROM DEACCESSIONS OR INSURANCE RECOVERIES ARE REFLECTED AS INCREASES IN THE APPROPRIATE NET ASSET CLASSES. THE VALUE OF THE COLLECTION IS INDETERMINABLE AS OF JUNE 30, 2023 AND 2022.

PART III, LINE 4:

THE ORGANIZATION HAS COLLECTIONS THAT INCLUDE A MINERAL COLLECTION, A MUMMY, STUFFED ANIMALS AND VARIOUS ITEMS THAT WERE ONCE PART OF THE NATURAL HISTORY MUSEUM. WE INCORPORATE THESE ITEMS INTO THE INTERACTIVE EXHIBIT GALLERY TO WHICH THEY PERTAIN.

PART V, LINE 4:

THE ORGANIZATION'S ENDOWMENT CONSISTS OF TWO DONOR-RESTRICTED FUNDS AND ONE BOARD DESIGNATED FUND ESTABLISHED TO FUND EXHIBIT REPAIRS AND OPERATIONS.

PART X, LINE 2:

KSC HAS RECEIVED A DETERMINATION LETTER FROM THE INTERNAL REVENUE SERVICE INDICATING THAT IT QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO INCOME TAXES HAVE BEEN PROVIDED IN THE ACCOMPANYING FINANCIAL STATEMENTS.

KSC RECOGNIZES UNCERTAIN INCOME TAX POSITIONS USING THE MORE-LIKELY-THAN-NOT APPROACH AS DEFINED IN THE ASC. NO LIABILITY FOR UNCERTAIN TAX POSITIONS HAS BEEN RECORDED IN THE ACCOMPANYING FINANCIAL STATEMENTS.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		ANNUAL FUNDRAISING (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	154,522.			154,522.
	2 Less: Contributions	132,147.			132,147.
	3 Gross income (line 1 minus line 2)	22,375.			22,375.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	20,138.			20,138.
	8 Entertainment	1,400.			1,400.
	9 Other direct expenses	53,485.			53,485.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				75,023.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-52,648.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

Part IV Supplemental Information *(continued)*

Lined area for supplemental information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

THE KENTUCKY SCIENCE CENTER, INC.

Employer identification number

31-1005850

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MICHAEL NORMAN CHIEF EXECUTIVE OFFICER	(i)	194,716.	10,000.	0.	6,288.	13,302.	224,306.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) JOANNA HAAS CHIEF CREATIVE OFFICER	(i)	142,005.	30,000.	0.	745.	5,359.	178,109.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7:

PER THE CHIEF EXECUTIVE OFFICER'S EMPLOYMENT AGREEMENT, THE CEO RECEIVED A BONUS FOR SUCCESSFUL COMPLETION OF A THREE YEAR STRATEGIC PLAN AS APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS.

PER THE CHIEF CREATIVE OFFICER'S EMPLOYMENT AGREEMENT, THE CCO RECEIVED A BONUS FOR SUCCESSFUL COMPLETION OF THE EMPLOYMENT AGREEMENT AS APPROVED BY THE CEO, CHAIRMAN OF THE BOARD OF DIRECTORS, AND IMMEDIATE PAST CHAIRMAN OF THE BOARD OF DIRECTORS.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

THE KENTUCKY SCIENCE CENTER, INC.

Employer identification number

31-1005850

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

STATEWIDE SCIENCE LITERACY CAMPAIGN TO ENCOURAGE PEOPLE OF ALL AGES TO
EXPLORE SCIENCE IN EVERYDAY LIFE. ITS FLAGSHIP LOCATION ON LOUISVILLE,
KY'S HISTORIC MUSEUM ROW, WELCOMES VISITORS FROM ACROSS THE GLOBE WITH
3 FLOORS OF INTERACTIVE EXHIBITS AND FILMS ON A 4-STORY SCREEN. WITH
DAILY PROGRAMMING FOR CHILDREN, FAMILIES, AND ADULTS, THE SCIENCE
CENTER PLAYS AN ONGOING ROLE IN THE REGION AS A RESOURCE FOR CAREGIVERS
AND TEACHERS, A GATHERING PLACE FOR THE SCIENCE COMMUNITY, AND A CHOSEN
SOURCE OF ENTERTAINMENT FOR ALL.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PLACE TO TALK ABOUT SCIENCE ISSUES THAT CAN BE EVOCATIVE.

WE BELIEVE THAT SCIENCE MATTERS TO SOCIETY AND THAT SCIENCE LITERACY
EMPOWERS COMMUNITIES TO WORK TOWARD A BETTER QUALITY OF LIFE FOR ALL.

WE BELIEVE THAT SCIENCE MATTERS TO THE WORKFORCE BECAUSE PEOPLE WHO
MASTER STEAM SKILLS ARE BEST PREPARED TO FACE THE OPPORTUNITIES AND

CHALLENGES OF THE 21ST CENTURY. WE BELIEVE THAT SCIENCE MATTERS TO
INDIVIDUALS AND FAMILIES BECAUSE CURIOSITY IS A CRITICAL SPRINGBOARD
FOR EARLY LEARNERS AND FOR TEENS AND ADULTS LOOKING TO BETTER
UNDERSTAND THEIR WORLD.

AT KENTUCKY SCIENCE CENTER, SCIENCE MATTERS BECAUSE WE MAKE IT
PERSONAL, FUN, PARTICIPATORY, AND RELEVANT. WE ARE AMBASSADORS OF
SCIENTIFIC VALUES.

Name of the organization

THE KENTUCKY SCIENCE CENTER, INC.

Employer identification number

31-1005850

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

EARLY CHILDHOOD - KENTUCKY SCIENCE CENTER ENGAGES WITH CHILDREN AGES 0-8 AND THEIR PARENTS, CAREGIVERS, AND TEACHERS THROUGH A WEB OF SERVICES THAT INCLUDE ADULT/CHILD LEARNING EXPERIENCES, PARENT TRAININGS AND RESOURCES, TEACHER TRAININGS AND RESOURCES, MENTORING, NETWORKING AND COMMUNITY COLLABORATIONS. THESE PROGRAMS ARE ANCHORED BY THE SCIENCE CENTER'S EARLY CHILDHOOD EXHIBIT, "SCIENCE IN PLAY". IN ADDITION, THE TRAVELING EXHIBIT, "SCIENCE IN PLAY2GO" TRAVELS TO KENTUCKY LIBRARIES, SERVING 3-MONTH RESIDENCIES THAT GIVE FAMILIES THROUGHOUT THE COMMONWEALTH THE CHANCE TO EXPERIENCE HIGH QUALITY SCIENCE LITERACY EXPERIENCES IN THEIR LOCAL COMMUNITIES.

EDUCATIONAL OUTREACH AND COMMUNITY PARTNERSHIPS - KENTUCKY SCIENCE CENTER ACTS AS A CATALYST FOR IMPROVED SCIENCE LITERACY ACROSS THE STATE BY OFFERING EVENTS AND ACTIVITIES AT OUR FLAGSHIP FACILITY AS WELL AS AT FESTIVALS, EVENTS, BUSINESSES, SCHOOLS AND OTHER PARTNER LOCATIONS. WE AFFILIATE WITH AN ECLECTIC ARRAY OF PARTNERS AND COLLABORATORS TO PROMOTE OUR SCIENCE LITERACY MISSION AND CURRENTLY BOAST TWO TRAVELING OUTREACH PROGRAMS FOR SCHOOLS.

CAMPS/WORKSHOPS/SPECIAL EVENTS - SCIENCE LEARNING OUTSIDE THE CLASSROOM HAPPENS BOTH ON-SITE AT KENTUCKY SCIENCE CENTER AND THROUGHOUT THE REGION THROUGH PROGRAMS DESIGNED TO EXCITE AND ENGAGE YOUNG LEARNERS. THESE INCLUDE SCOUT PROGRAMS, FAMILY SCIENCE NIGHTS, AND SEASONAL SCHOOL'S OUT SCIENCE CAMPS THAT ARE POWERFUL OPPORTUNITIES TO BRING SCIENCE TO LIFE IN REAL, EXCITING AND NON-FORMAL WAYS.

Name of the organization THE KENTUCKY SCIENCE CENTER, INC.	Employer identification number 31-1005850
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FORM 990, PART VI, SECTION B, LINE 11B:

COPY IS PROVIDED TO THE BOARD PRIOR TO FILING. THIS IS AFTER REVIEW AND APPROVAL BY THE FINANCE AND AUDIT COMMITTEE OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL DIRECTORS APPOINTED BY THE LOUISVILLE METRO MAYOR ARE SUBJECT TO THE LOUISVILLE METRO CODE OF ETHICS FOUND IN MCO 21.01 - 21.99. DIRECTORS ARE EXPECTED TO COMPLY WITH ALL ASPECTS OF THE CODE OF ETHICS, INCLUDING AVOIDANCE OF CONFLICTS OF INTEREST AND ANNUAL FINANCIAL DISCLOSURES. ISSUES ARE DIRECTED TO THE LOUISVILLE METRO ETHICS COMMISSION FOR REVIEW AND RESOLUTION. DIRECTORS ARE EXPECTED TO COMPLY WITH COMMISSION RULINGS.

FORM 990, PART VI, SECTION B, LINE 15A:

THE CHIEF EXECUTIVE OFFICER'S SALARY WAS DETERMINED AT THE TIME OF HIRE BY THE OFFICERS OF THE BOARD OF DIRECTORS AND HUMAN RESOURCES COMMITTEE CHAIR. THEIR REVIEW INCLUDED MARKET SURVEYS AND COMPARABILITY DATA OF OTHER NON-PROFIT CEO SALARIES. THE CEO'S EMPLOYMENT AGREEMENT WAS APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19:

FINANCIAL STATEMENTS, GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE ON FILE AT SITE AND ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR. THE ORGANIZATION CONTINUES TO MAINTAIN AN AUDIT AND FINANCE COMMITTEE COMPRISED EXCLUSIVELY OF DIRECTORS WHO SELECT THE INDEPENDENT ACCOUNTANT. THE COMMITTEE MEETS WITH THE INDEPENDENT AUDITOR PRIOR TO AND AT THE CONCLUSION OF THE

