



O-295-22

**NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form**

Applicant/Program: Highlands Community Ministries, Inc./Food Pantry staff & Senior Lunch Program
Applicant Requested Amount: \$10,000
Appropriation Request Amount: \$10,000

Executive Summary of Request
\$10,000 to Highlands Community Ministries, Inc. to pay for a staff member to assist with the Individual Family Assistance Program food pantry and Senior Lunch program

Is this program/project a fundraiser? Yes No
Is this applicant a faith based organization? Yes No
Does this application include funding for sub-grantee(s)? Yes No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

Cassie Armstrong

10/6/2022

8 District # Cassie Armstrong Primary Sponsor Signature 10,000 Amount 10/6/2022 Date

Primary Sponsor Disclosure
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Council Member Armstrong's son attends Highlands Community Ministries' childcare.

Approved by: Rail Blechard 10/24/2022
Appropriations Committee Chairman Date
Final Appropriations Amount: \$10,000.00

Approved Committee
Date: 10/19/22

Applicant/Program:

Highlands Community Ministries, Inc./Food Pantry staff & Senior Lunch Program

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Council Member Signature and Amount

District 1 _____ \$ _____
District 2 _____ \$ _____
District 3 _____ \$ _____
District 4 _____ \$ _____
District 5 _____ \$ _____
District 6 _____ \$ _____
District 7 _____ \$ _____
District 8 _____ \$ _____
District 9 _____ \$ _____
District 10 _____ \$ _____
District 11 _____ \$ _____
District 12 _____ \$ _____
District 13 _____ \$ _____
District 14 _____ \$ _____
District 15 _____ \$ _____

Applicant/Program:

Highlands Community Ministries/Food pantry staff & Senior Lunch Program

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

**LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

Legal Name of Applicant Organization Highlands Community Ministries, Inc.
& Senior Lunch Program

Program Name and Request Amount Food pantry staff \$10,000

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="text" value="Yes"/>
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="text" value="Yes"/>
Is the proposed public purpose of the program viable and well-documented?	<input type="text" value="Yes"/>
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="text" value="Yes"/>
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="text" value="Yes"/>
Has prior Metro Funds committed/granted been disclosed?	<input type="text" value="Yes"/>
Is the application properly signed and dated by authorized signatory?	<input type="text" value="Yes"/>
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="text" value="Yes"/>
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="text" value="N/A"/>
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input type="text" value="Yes"/>
Is the current Fiscal Year Budget included?	<input type="text" value="Yes"/>
Is the entity's board member list (with term length/term limits) included?	<input type="text" value="Yes"/>
Is recommended funding less than 33% of total agency operating budget?	<input type="text" value="Yes"/>
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="text" value="Yes"/>
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="text" value="N/A"/>
Is the most recent annual audit (if required by organization) included?	<input type="text" value="Yes"/>
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="text" value="N/A"/>
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="text" value="Yes"/>
Are the Articles of Incorporation of the Agency included?	<input type="text" value="Yes"/>
Is the IRS Form W-9 included?	<input type="text" value="Yes"/>
Is the IRS Form 990 included?	<input type="text" value="No"/>
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="text" value="N/A"/>
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="text" value="N/A"/>
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="text" value="Yes"/>

Prepared by: **Megan Metcalf**

Date: 10/5/2022

Harward, Sonya J

From: Metcalf, Megan A
Sent: Wednesday, October 5, 2022 1:47 PM
To: Harward, Sonya J
Cc: Bell, Latonya
Subject: RE: Approval Tracking - FYI Notification
Attachments: HCM_Food_Pantry_2023.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Yes, here it is.

Council Member Armstrong elected to hold most of her NDF requests until after Sept 15 to provide more organizations an opportunity to apply and to ensure she is distributing her NDF equitably.

-----Original Message-----

From: Harward, Sonya J <Sonya.Harward@louisvilleky.gov>
Sent: Wednesday, October 5, 2022 11:33 AM
To: Metcalf, Megan A <Megan.Metcalf@louisvilleky.gov>
Subject: FW: Approval Tracking - FYI Notification

Megan, for the NDF to Highland Community Ministries, we need a signed copy of the transmittal sheet. Also, please provide a very brief statement to give LaTonya regarding why there is a delay from the date of the application to the date this was submitted to the committee.

Thanks,
Sonya

Sonya Harward
Louisville Metro Council Clerk
601 W. Jefferson Street, Ste. 103
Louisville, KY 40202
(502)574-2704 (direct)
(502)574-3902 (ofc)

-----Original Message-----

From: megan.metcalf@louisvilleky.gov <megan.metcalf@louisvilleky.gov>
Sent: Wednesday, October 5, 2022 9:45 AM
To: Harward, Sonya J <Sonya.Harward@louisvilleky.gov>
Subject: Approval Tracking - FYI Notification

AN ORDINANCE APPROPRIATING \$10,000 FROM DISTRICT 8 NEIGHBORHOOD DEVELOPMENT FUNDS, THROUGH THE OFFICE OF MANAGEMENT AND BUDGET, TO HIGHLANDS COMMUNITY MINISTRIES, INC. FOR FOOD PANTRY STAFF

This email notice is For Informational Purposes Only.

File O-295-22 has been submitted for approval. Please check the file for specific details.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: <i>Highlands Community Ministries, Inc.</i> <small>(as listed on: http://www.sos.ky.gov/business/records)</small>			
Main Office Street & Mailing Address: <i>Highlands Community Ministries Inc. 1228 E. Breckinridge St. Box 42</i> <i>Louisville, KY 40204</i>			
Website: <i>hcmlouisville.org</i>			
Applicant Contact:	<i>Troy Burden</i>	Title:	<i>Executive Director</i>
Phone:	<i>(502) 451-3695</i>	Email:	<i>tburden@hcmlouisville.org</i>
Financial Contact:	<i>Troy Burden</i>	Title:	<i>Executive Director</i>
Phone:	<i>(502) 451-3695</i>	Email:	<i>tburden@hcmlouisville.org</i>
Organization's Representative who attended NDF Training: <i>Mary Lynne Masterson</i>			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	<i>Highlands Community Campus</i>		
Council District(s):	<i>8</i>	Zip Code(s):	<i>40204</i>
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: <i>Senior Lunch & Food Pantry Staff</i>			
Total Request: (\$)	<i>\$ 10,000.00</i>	Total Metro Award (this program) in previous year: (\$)	<i>\$ 10,000.00</i>
Purpose of Request (check all that apply): <input checked="" type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120 H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input checked="" type="checkbox"/> Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	<i>Louisville Metro Sr Nutrition</i>	Amount: (\$)	<i>\$ 22,500.00</i>
Source:	<i>Louisville Metro EAF</i>	Amount: (\$)	<i>\$ 50,500.00</i>
Source:	<i>NDF</i>	Amount: (\$)	<i>\$ 10,000.00</i>
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

Applicant's Initials *[Signature]*

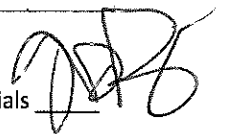
LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

The mission of Highlands Community Ministries Inc. is to build community through programs and activities that promote human and spiritual growth.

HCM meets its mission by providing services through the following programs: Childcare (3 locations); Meals on Wheels; Senior Center (located at the Highlands Community Campus, 1228 East Breckinridge Street); Senior Outreach Program (case management and wellness activities for seniors age 50 plus); Youth Recreation (HYR-provides opportunity for children to participate in sport activities); Individual Family Assistance Program (emergency assistance to help with rent; utilities and prescriptions Dare to Care Food Pantry; practical education classes; distribution of back to school supplies to students; Thanksgiving and Christmas baskets; gift cards and gifts); Highlands Community Campus hosts special event throughout the year; Highlands Court Apartments (HUD section 8 low income housing for seniors and disabled individuals).



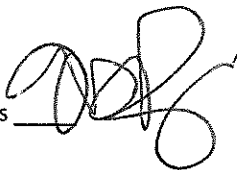
LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
See Attached	

Describe the Board term limit policy:
 There is no term limit policy.

Three Highest Paid Staff Names	Annual Salary
Troy Burden	\$ 84,180.00
Debbie Boarst	\$ 61,314.00
Debbie Smith	\$ 54,621.00

Applicant's Initials 

HCM Board 2022

Congregation	Board Member 1	Board Member 2
Bardstown Road Presbyterian Church	Marty Hageman	Alicia Bloos
Bellarmino Campus Ministry	Mike Ackerman	Julia Senn-Reeves
Church of the Advent Episcopal	Mary Kay Flege	Holly Hinson
Deer Park Baptist Church	Tom Coursen	Carol Lincoln
Douglass Boulevard Christian Church	Rosie Sprawls	Karen O'Hara
Highland Baptist Church	Jennifer Porter	Robert Kahne
Highland Presbyterian Church	Lauri Wade	Jim Kimmel
Immanuel United Church of Christ	Eric Hoffmann	
Louisville Friends Meeting House		
St. Agnes Catholic Church	AnneLuise Montgomery	Elisabeth Walker
St. Andrew's Episcopal Church	Pat Willis	
St. Brigid Catholic Church	Kenneth Howe	Peggy Herndon
St. Francis of Assisi Catholic Church	Tom Herman	
St. James Catholic Church	Leslie Fowler	
St. Paul United Methodist Church	Kevin Childress	Susan Stopher
St. Raphael Catholic Church	Joan Winkler	
Strathmoor Presbyterian Church	Cheryl Branch	
Member at Large	Maureen Norris	Tonya Williams

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

From September 1, 2022 through August 31, 2023

Joann Robinson will be working 15 hours a week assisting staff in the Individual Family Assistance Program food pantry. She will organize delivered food; clean and sanitize food pantry area and assist clients getting food.

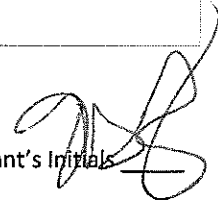
She will be working as kitchen supervisor for the the senior lunch program in the fall. She will serve meals; clean, sanitize kitchen.

She will benefit many clients getting services.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

The funding will pay Joann Robinson's hourly wage. She will work 15 hours a week.

Ms. Robinson's hourly wages are for the food pantry and Senior Lunch Program.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

N/A

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

Joann Robinson will be assisting staff in the Individual Family Assistance Program (IFAP). She will work in the Food Pantry organizing and putting away delivered food; cleaning and sanitizing the food pantry area and assist clients in getting food.

She will also be a kitchen supervisor Monday through Friday for the Senior Lunch Program. She will serve lunch; clean and sanitize kitchen and dining area.

She will be a tremendous help to staff and clients enhancing excellent service in both programs.

She will work 15 hours. The process for collecting data and the indicators will be: Time sheets to track hours and payroll Journal and bank statement to track payment

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

IFAP partners with Dare to Care
Senior Lunch Program partners and has a subcontract with the Louisville Metro Senior Nutrition Program under the KIPDA Title III C program.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits	\$ 10,000.00		\$ 10,000.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts			\$ 0.00
H: Program Materials			\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)			\$ 0.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project			\$ 0.00
L: Other Expenses (See Detailed List on Page 8)			\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 10,000.00	\$ 0.00	\$ 10,000.00
% of Program Budget	100.00%	0.00%	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	\$ 0.00


**Total of Column 1 MUST match "Total Request on Page 1, Section 2"*

***Must equal or exceed total in column 2.*



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Joann Robinson's wages	\$ 10,000.00		\$ 10,000.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
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			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
Total	\$ 10,000.00	\$ 0.00	\$ 10,000.00

Applicant's Initials 

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

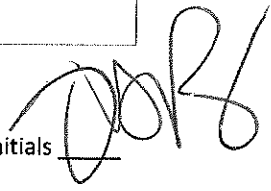
Donor*/Type of Contribution	Value of Contribution	Method of Valuation
N/A		
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</i>	\$ 0.00	

*** DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: October 1, 2022

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:

Applicant's Initials 

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

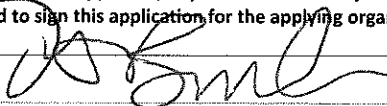
Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:		Date:	7/18/22
Legal Signatory: (please print):	Troy Burden	Title:	Executive Director
Phone:	(502) 451-3695	Extension:	202
Email:	tburden@hcmloouisville.org		

Address any reply to:

Department of the Treasury

Phone 684-2826 (513)

District Director

Internal Revenue Service

Date:

APR 21 1971

In reply refer to:

CIN:EO:71:282:442:22:VB



▷ Highland Community Ministries, Inc.
2006 Douglas Boulevard
Louisville, Kentucky 40205

Purpose(s): Charitable & Educational
Accounting Period Ending: December 31

Gentlemen:

Based on information supplied, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code as it is shown that you are organized and will be operated exclusively for the purpose(s) listed above.

This determination assumes your operations will be as stated in your exemption application. Any changes in operations from those described, or in your character or purposes, must be reported immediately to our office for consideration of their effect upon your exempt status. You must also report any change in your name or address.

In this letter we are not determining whether you are a private foundation as defined in new section 509(a) of the Code. When regulations are developed to implement the provisions of section 509 of the Code, we will let you know how to establish your foundation status if you believe you are not a private foundation.

If upon issuance of the regulations we determine that you are a private foundation, you will be required to comply with the provisions of section 508(e), which specifies that a private foundation is not exempt unless its governing instrument includes certain provisions set forth in that section and the regulations thereunder. Failure to comply with the requirements of section 508(e) will result in retroactive revocation of this determination.

For years beginning on and after January 1, 1970, you may be required to file an information return, Form 990. Please refer to the instructions accompanying the Form 990 for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990 by the 15th day of the fifth month after the close of your annual accounting period as shown above. Failure to file the Form 990 by this date may subject you to a penalty of \$10.00 for each day during which such failure continues, up to a maximum of \$5,000.00.

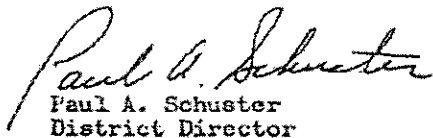
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes as provided under sections 2055, 2106, and 2522 of the Code.

This is a determination letter.

Very truly yours,


Paul A. Schuster
District Director

**Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements**

**Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201**

Date: SEP 10 2010

Highlands Community Ministries Inc.
1140 Cherokee Rd
Louisville, KY 40204

Employer Identification Number:
61-0708776
Person to Contact – ID#:
John Rice – ID # 0677001
Toll Free Contact Number:
(877) 829-5500

Dear Sir or Madam:

Thank you for the information you submitted on July 21, 2010 regarding your request for exception from filing Form 990. We have made it part of your file.

In our letter dated October 10, 1986 we determined that your organization was not required to file Form 990.

Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Furthermore, since your foundation status was also not under consideration, you continue to be classified as an organization with foundation status under section 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as a tax-exempt organization. You may request a copy by calling the toll free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov/efo.

If you have any questions, please call our toll free number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Highlands Community Ministries

Summary Budget Comparison FY23 to FY22

9/12/2022

	St. Paul/Douglass		Eastern Star		Senior Outreach		IFAP	
	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23
Revenue								
Congregational								
Indiv & Groups					30,000	30,000	22,000	30,500
Program Income	1,478,656	1,626,072	1,168,513	1,144,158	6,796	10,000	41,000	68,178
Private Grants					3,200			
Metro					66,000	66,000	63,200	100,687
KIPDA					10,000	10,000	50,500	50,500
Ami Rescue Plan		232,000			66,178	58,300		
Fundraisers				168,000				
Mgmt Fees					10,000	10,000	22,000	20,000
Dividends								
Total Revenue	1,478,656	1,858,072	1,168,513	1,312,158	192,174	184,300	198,700	269,865
Expenses								
Wages	884,817	1,025,596	730,132	820,533	105,443	129,324	75,000	55,113
FICA	65,502	80,790	55,926	62,711	8,064	9,110	5,738	4,216
Benefits	144,690	91,466	79,314	80,364	16,671	13,338	6,070	8,663
Insurance	21,792	5,624	12,168	14,508	3,200	5,664	2,050	4,483
Program Expense	190,856	284,136	228,226	241,758	28,246	25,100	76,000	17,058
Client Assistance								
Housing	63,580	58,800	1	1	12,600	12,600	12,600	12,600
Equip Expense	5,000	5,200	5,996	9,000		360	1,000	2,000
Reserve Fund								
Mgmt Fee Exp	74,854	92,900	58,426	65,608	17,808	19,710	18,700	26,885
Total Expenses	1,451,090	1,684,512	1,170,189	1,294,483	192,932	215,206	197,158	284,205
Operating Gain/(Loss)	27,566	213,560	(1,676)	17,675	142	(30,906)	1,542	(14,340)

	HYR		Facilities		Central Office		Grand Total	
	FY22	FY23	FY22	FY23	FY22	FY23	FY22	FY23
Revenue								
Congregational								
Indiv & Groups	10,000	12,000			10,000	15,000	52,000	60,500
Program Income	88,750	157,300	110,000	113,979		5,000	67,796	105,178
Private Grants						60,000	2,849,119	3,046,509
Metro							129,200	226,687
KIPDA							60,500	60,500
Am Rescue Plan							66,178	58,300
Fundraisers							-	400,000
Mgmt Fees					11,000	20,000	43,000	50,000
Dividends					182,940	224,946	182,940	224,946
Total Revenue	98,750	169,300	110,000	113,979	203,940	324,946	3,450,733	4,232,620
Expenses								
Wages	28,000	42,000	7,800	9,300	126,812	201,907	1,958,004	2,283,773
FICA	1,607	3,213	597	577	9,701	10,855	147,134	171,472
Benefits					34,163	29,939	280,908	223,770
Insurance	2,163	4,503	2,500	12,835	4,276	4,225	48,149	51,842
Program Expense	74,285	110,185	69,300	74,270	93,865	81,686	760,778	834,193
Client Assistance							-	153,187
Housing	2,000		33,600	52,000	7,200	7,200	131,581	143,201
Equip Expense			800	1,250	500		13,296	17,810
Reserve Fund							-	-
Mgmt Fee Exp	4,937	8,465	11,000	11,379			185,724	224,947
Total Expenses	112,992	168,366	125,597	161,611	276,517	335,812	3,525,574	4,104,194
Operating Gain/(Loss)	(14,242)	934	(15,597)	(47,631)	(72,577)	(10,866)	(74,841)	128,426

Highlands Community Ministries
Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes
October 2021 - May 2022

Revenue	01 Douglass/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assist		06 HYR		07 Central Office		08 Facilities		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
40000 Congregations Donations																
41000 Individuals & Groups Donations	12.50		12.50		31,470.31		26,532.90		3,911.38		7,492.56		4,000.00		58,003.21	39,900.00
43000 Daycare tuition	868,866.45		756,219.36		6,873.38		6,949.56						4,000.00		25,251.88	32,194.00
43050 Rental Income Monthly													20,048.03		1,629,085.81	1,751,724.15
43090 Daycare Tuition - Central Off															20,048.03	26,666.64
43100 Rent Esterle																
43150 Event Rentals not Wedding													10,000.00		10,000.00	16,000.00
43400 Wedding													9,125.50		9,125.50	4,000.00
43450 Housing from HCM																2,666.64
44500 Program Reimbursements													21,600.00		21,600.00	24,000.00
45100 Mobile Meals III-C (donations)															1,412.50	200.00
45200 Title III-C Reimbursement															12,148.25	1,864.00
45300 Title III-B Senior Center (kipd)															18,454.42	17,048.00
45400 Title III-B Prog Inc (donations)															18,454.42	25,333.28
45600 Title III-D Health Promotion																528.00
45700 NDF																
45800 Highlands Court Contract																7,500.00
45850 Highland Court Nonprof Contract															23,916.69	24,000.00
46000 Back-to-School Donations															25,000.00	20,000.00
46050 Thanksgiving Donations																250.00
46100 Christmas Donations																250.00
46200 Client Pledges from Churches																6,500.00
47100 HYR Spring Soccer Registration																11,205.00
47110 Spring Soccer Sponsorships																(195.00)
47200 HYR Summer Baseball Registration																3,500.00
47210 HYR Summer Baseball Sponsorship																6,848.78
47210 HYR Summer Baseball Sponsorship																500.00

Prepared with the assistance of Strothman and Company. No assurance is provided on these financial statements. Accrual Basis of Accounting.
Statement of Cash Flows and substantially all disclosures omitted.

Highlands Community Ministries
Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes
October 2021 - May 2022

	01		02 Eastern		04 Senior		05 Individual		06 HYR		07 Central		08 Facilities		TOTAL	
	Douglass/St Paul Daycare	Star Daycare	Program	Assist	Actual	Actual	Office	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
47300 HYR Fall Soccer Registration					128.89						128.89					
47326 Fall Soccer KRM Donations					352.00						352.00					
47400 HYR Winter Sports Registration					94,580.03						94,580.03					18,000.00
47410 HYR Winter Sports Sponsorships					1,250.00						1,250.00					2,000.00
48000 Annual Campaign											24,153.71					40,000.00
48050 Give Local Louisville Campaign											3,456.67					
48070 Major Contributors																5,000.00
48099 Annual Campaign - Allocated Out																
48105 Week-in-Highlands - Empty Bowls											615.00					
48210 Empty Bowls - Tickets meal/bowl											2,712.00					
48211 Empty Bowls - Tckts meal adult											720.91					
48213 Empty Bowls - Potter's Bowl											175.00					
48220 Empty Bowls - Silent Auction											1,335.00					
48229 Empty Bowls - Raffle											1,692.00					
48230 Empty Bowls - Sponsorships											1,000.00					
48239 Empty Bowls - donations											328.35					
48299 Empty Bowls - Allocated Out																12,000.00
48300 Taste of Highlands - Sales etc																8,000.00
49000 Management Fees																
49500 HCM Community Classes/Events											142,182.17					121,960.00
49990 Miscellaneous Income											3,685.97					2,000.00
52020 State Funded American Rescue Plan											1.25					
52001 Metro L'ville EAF Grant - JFAP	178,406.40															306,393.60
52201 Metro Lou NDF Grant - Cen Off		127,987.20														37,875.00
55000 LG&E Grant - ACM											10,000.00					
55050 LG&E - ACM Pilot Project grant											72,000.00					18,000.00
55100 LG&E Grant - Winterhelp											7,125.00					7,000.00

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Highlands Community Ministries
Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes

October 2021 - May 2022

	01 Douglass/St Paul Daycare	02 Eastern Star Daycare	04 Senior Outreach Program	05 Individual & Family Assist	06 HYR	07 Central Office	08 Facilities	TOTAL	Budget
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
				(5,213.65)				(5,213.65)	-
				18,000.00				18,000.00	18,000.00
						105,548.74		105,548.74	7,000.00
						2.59		2.59	-
Total Revenue	\$ 1,047,690.50	\$ 884,219.06	\$ 131,105.55	\$ 222,899.86	\$ 110,376.08	\$ 289,891.77	\$ 64,773.53	\$ 2,750,956.35	\$ 2,363,014.71

55150 LGE MCFY21
55200 Louisville Water Co Grant
56000 Foundation & Corporate Grants
57000 Dividends, Interest & Income
59000 Unrealized Gain - Unrestr Funds
Total Revenue

Highlands Community Ministries Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes

October 2021 - May 2022

Expenses	01 Douglass/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assist		06 HYR		07 Central Office		08 Facilities		TOTAL	Budget		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual					
60000 Wages - operational	612,222.41	532,417.84	65,542.86	45,630.35	19,181.01	88,453.32	17,530.12	1,380,977.91	1,276,900.13									
60200 Wages - Ill B			18,418.48														15,339.70	
60600 Wages - Foundn. & Corp. Grants						8,563.08											8,563.08	
60900 FICA Exp. (employer's)	46,717.75	37,110.61	5,861.20	3,147.66	1,356.09	6,528.32	1,341.03	102,062.66	97,132.55								2,000.00	
61000 Staffing fees																		
62000 Health and Disability Insurance	56,171.23	43,319.05	6,941.07	5,305.37		22,207.82											182,857.08	
62100 Life Ins	790.08	915.29	177.72	48.68		77.78											2,524.36	
62990 Annuity Policy Expense																		
62998 Pension Exp.	4,056.36	4,905.51	1,012.61	(172.35)		(308.99)											6,557.08	
63000 Insurance - Commercial Package	6,116.50	8,577.58	1,863.46	1,863.46	1,863.46	1,834.91	3,821.92	25,941.29	16,427.76								832.40	
63100 Insurance - Crime Policy																		
63200 Insurance - D & O																		
63400 Insurance - Workers Comp.	2,027.40	2,078.64	352.68	69.93	69.93	234.69	4,031.23	4,031.23									14,833.12	
63500 Insurance - Auto Insurance				1,056.75														5,866.00
64000 Office Supplies	1,620.86	2,127.73	562.99	438.16		1,937.30		6,687.04	5,866.00								1,076.00	
64100 Postage			514.00			350.00												
64150 Printing & Copying																		
64200 Advertising/Marketing/Promotion	3,833.81	3,068.75				4,212.72		12,448.22	10,405.28								205.00	
64210 Membership & Publications						706.74												
64500 Telephone	1,342.74	1,962.86						5,969.85	8,982.56								7,666.64	
64600 Utilities		9,381.01						1,458.12	10,839.13								13,333.36	
64605 LGE Main								6,244.78	1,933.36								2,733.36	
64610 LGE Parking								1,498.09	2,801.11								2,666.64	
64620 LGE Esterle								2,801.11	4,044.25								1,565.44	
64690 LWC																		
64700 Information Technology-Software	1,357.24	57.24	523.63	76.32		415.42		2,429.85										

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Statement of Cash Flows and substantially all disclosures omitted.

Highlands Community Ministries Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes

October 2021 - May 2022

	01		02 Eastern		04 Senior		05 Individual		06 HYR		07 Central		08 Facilities		TOTAL	
	Douglas/St Paul Daycare	Star Daycare	Program	Assist	Program	& Family	Actual	Office	Actual	Facilities	Actual	Budget				
64710 Information Technology-Hardware	9.00	8.99	258.18	354.71			52.98				683.86					
64730 Website							141.75				141.75					133.28
64800 Brightwheel software	1,300.00	2,160.00									3,460.00					4,760.00
64900 Staff Development	1,356.00	1,581.76									2,937.76					4,933.36
64910 Staff & Other Licensure Fees	360.00	385.00	140.00				45.00				930.00					907.80
64920 Staff Recognition	2,589.79	4,073.90									6,663.69					6,166.64
64930 Travel Reimbursement																358.28
64950 Criminal Records Checks																594.64
64990 Bank and Interest Fees	41.65	41.65	81.22	102.32	268.74		928.22		52.95		1,516.75					2,830.08
65000 Housing	9,800.00		8,400.00	8,400.00	1,399.09		4,800.00				32,799.09					65,387.97
65100 Janitorial Supplies	2,112.47	9,504.64		53.70					7,492.28		19,163.09					26,328.00
65110 Trash Pickup									368.92		368.92					533.36
65200 Building Maintenance	12,719.27	25,391.19					1,863.22		20,782.64		60,756.32					47,369.36
65210 Building Maintenance Materials		2,425.33					23.99		2,549.87		4,999.19					1,400.00
65215 Plumbing & Electrical & Sewer		175.00	319.69	213.13			6,059.68		6,767.50		6,767.50					1,333.36
65260 Pest Control		45.00					525.00				570.00					550.00
65295 HVAC Maintenance																666.64
65300 Grounds Maintenance		3,880.03							825.00		4,705.03					7,386.00
65400 Playground Maintenance																400.00
65450 Esterle House Repair & Maintenance									21,470.00		21,470.00					333.36
65500 Facility Improvements	192.84										192.84					6,664.00
65600 Event Building Attendant									250.00		250.00					-
65910 License Membership Fees											137.79					-
66000 Accounting Fees	7,343.32	7,343.32	1,299.64	1,468.64	1,468.64		1,488.76		3,182.98		23,595.30					36,174.00
66050 Payroll Service Fees							14,840.56				14,840.56					-
66100 Audit							5,388.00				5,388.00					10,000.00
66180 Other Professional Fees																1,108.56

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Highlands Community Ministries Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes

October 2021 - May 2022

	01 Douglass/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assist		06 HYR		07 Central Office		08 Facilities		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
67000 Food & Food Supplies	61,578.61		47,892.50												109,471.11	111,110.64
67050 Diapers	4,869.59		4,207.81												9,077.40	11,664.00
67100 Wipes	1,573.99		1,540.77												3,114.76	4,702.64
67210 Programs - Spanish															-	7,525.00
67390 Special Events	547.66														547.66	2,100.00
67400 Classroom Supplies	4,552.42		9,211.48												13,763.90	12,627.39
68200 Community Education & Outreach	19.99		61.91		1,874.00										6,530.67	1,664.00
69010 Newsletter															9,467.78	3,570.00
69050 Postage for Newsletter					2,400.00										2,631.30	2,376.00
69100 NDF Lunch Program															45.00	6,664.00
69200 Title III-B Exp - paid by dons.					45.00										1,875.00	1,200.00
69210 Title III-B Subcont - Tai Chi					1,875.00										-	416.00
69220 Title III-B Subcont - Exercise															-	1,000.00
69240 Title III-B Subcont - Artist															-	225.00
69260 Title III-B Subcon - Wellness															-	400.00
69270 Title III-B Subcon - Dance					1,184.82										1,184.82	
69400 Title III-D Expenses					1,800.00										1,800.00	
69500 Highlands Court Expenses					540.00										540.00	
69910 Trsf To Metro III-B Meals dons					1,473.75										1,473.75	650.00
69990 Vehicle Maintenance					-										484.47	15,295.75
70000 LG&E ACM Payments															52,904.28	24,000.00
70050 LG&E - ACM Pilot Project exp.															-	4,664.00
70100 LG&E Winterhelp Payments															13,906.20	
70200 Lou Water Co Payments															14,903.27	12,000.00
70300 Ministerial - rent, utils, meds															8,448.55	750.00
70400 Pledges Support															33,355.04	8,000.00

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Highlands Community Ministries Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes

October 2021 - May 2022

	01 Douglass/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assist		06 HYR		07 Central Office		08 Facilities		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
70420 State Funded American Rescue Plan Exp	51,350.09		72,636.97												123,987.06	
70500 Client Assist from Client Funds							1,514.98								1,514.98	
70700 Client Assistant (utilities, rent, mortgage)							2,500.00								2,500.00	
70800 Kitchen & Food Bank Supplies							437.25								437.25	1,250.00
70910 Thanksgiving Program																
70920 Christmas Program																250.00
70930 Back-to-School Program							11,209.61								11,209.61	
71000 Portajon																
71050 HYR Coaches Clinic									484.40						484.40	360.00
71100 Spring Soccer Shirts & Banners									11,694.40						11,694.40	9,000.00
71110 Spring Soccer Pics & Medals																3,000.00
71120 Spring Soccer Referees									4,188.00						4,188.00	3,000.00
71130 Spring Soccer Coaches																360.00
71140 Spring Soccer KRM Expenses																1,000.00
71150 Spring Soccer Field Maint									2,026.10						2,026.10	1,800.00
71160 Spring Soccer Equip & Supplies									4,999.51						4,999.51	500.00
71170 Spring Soccer Special Events									566.34						566.34	300.00
71200 Summer Baseball Shirts & Banners									665.12						665.12	2,000.00
71210 Summer Baseball Pics & Medals																
71220 Summer Baseball Umpires									1,230.75						1,230.75	200.00
71250 Summer Baseball Field Maint																350.00
71260 Summer Baseball Equip & Supplies									618.36						618.36	200.00
71300 Fall Soccer Shirts & Banners									684.50						684.50	
71310 Fall Soccer Pictures & Medals									4,043.59						4,043.59	
71320 Fall Soccer Referees									3,250.01						3,250.01	1,500.00
71330 Fall Soccer Coaches																200.00

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Highlands Community Ministries Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes

October 2021 - May 2022

	01 Douglass/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assist		06 HYR		07 Central Office		08 Facilities		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
71340 Fall Soccer KRM Expenses																
71350 Fall Soccer Field Maint									3,618.85						3,618.85	2,000.00
71360 Fall Soccer Equipment & Supplie																900.00
71370 Fall Soccer Special Events									278.78							-
71400 Winter Basketball/Futsal Shirts & Banners																-
71410 Winter Basketball/Futsal Pics & Medals									8,090.57						8,090.57	5,000.00
71420 Winter Basketball/Futsal Referees									2,903.35						2,903.35	2,300.00
71450 Winter Basketball/Futsal Field Maint									2,895.50						2,895.50	1,500.00
71460 Winter Basketball/Futsal Equip & Supplies									13,490.00						13,490.00	5,000.00
71470 Winter Basketball/Futsal Special Events									2,251.84						2,251.84	200.00
72110 Highland Shepherds									90.10						90.10	-
72150 Interfaith Activity/Program									167.78						167.78	200.00
72200 Board Meetings									50.98						50.98	100.00
72210 Board Development Meetings									750.04						750.04	200.00
72350 Business Meetings									6,077.10						6,077.10	-
73000 Annual Campaign - Printing									1,356.16						1,356.16	433.28
73025 Annual Campaign - Postage								112.74							112.74	-
73225 Week in Highlands - Empty Bowls									-						-	-
73400 Taste of the Highlands									577.50						577.50	-
73500 Empty Bowls									886.81						886.81	4,000.00
75000 HCM Community Classes & Events									1,600.00						1,600.00	2,000.00
79000 Miscellaneous Expenses									63.60						63.60	-
79100 Equipment Expense									241.54						241.54	1,090.00
79150 Equipment Repair & Maint.									1,626.32						1,626.32	7,161.28
80200 HCC - Loan pmt									239.89						239.89	1,664.00
									1,924.74						1,924.74	22,400.00
									1,622.00						1,622.00	-
									7,853.52						7,853.52	-

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Statement of Cash Flows and substantially all disclosures omitted.

Highlands Community Ministries
Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes

October 2021 - May 2022

	01	02 Eastern Paul Daycare	04 Senior Outreach Program	05 Individual & Family Assist	06 HYR	07 Central Office	08 Facilities	TOTAL	Budget
99000 Management Fee	52,235.03	44,012.82	13,140.15	22,136.79	5,352.53		5,304.85	142,182.17	113,786.94
Total Expenses	\$ 951,113.24	\$ 884,128.50	\$ 138,442.04	\$ 231,784.68	\$ 102,891.42	\$ 191,242.08	\$ 126,306.61	\$ 2,625,908.57	\$ 2,346,639.43
Net Change in Net Assets	\$ 96,577.26	\$ 90.56	\$ (7,336.49)	\$ (8,884.82)	\$ 7,484.66	\$ 98,649.69	\$ (61,533.08)	\$ 125,047.78	\$ 16,375.28
Other Revenue									
59200 PPP Loan Forgiveness	196,396.94	140,703.49	36,228.71	21,013.61	8,332.82	28,571.03	-	431,246.60	-
Total Other Revenue	\$ 196,396.94	\$ 140,703.49	\$ 36,228.71	\$ 21,013.61	\$ 8,332.82	\$ 28,571.03	\$ -	\$ 431,246.60	\$ -
Total Change in Net Assets	\$ 292,974.20	\$ 140,794.05	\$ 28,892.22	\$ 12,128.79	\$ 15,817.48	\$ 127,220.72	\$ (61,533.08)	\$ 556,294.38	\$ 16,375.28

Prepared with the assistance of Strothman and Company. No assurance is provided on these financial statements. Accrual Basis of Accounting.
 Statement of Cash Flows and substantially all disclosures omitted.

Highlands Community Ministries
Statement of Financial Position
As of May 31, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
10010 PNC Operating Cking Acct	346,901.38
10200 PNC Payroll Cking Acct	1,666.49
10300 PNC Bank Account-Gaming	158.00
10400 PNC CD	76,098.09
10900 Petty Cash	1,233.21
Total Bank Accounts	\$ 426,057.17
Accounts Receivable	
11011 St Paul A/R Daycare Tuition & Fees	21,041.02
11012 Eastern Star - A/R Daycare Tuition & Fees	12,836.17
Total 11010 A/R - Daycare Tuition & Fees	\$ 33,877.19
11900 A/R from HCC	48,664.40
Total Accounts Receivable	\$ 82,541.59
Other Current Assets	
11910 Accrued Interest Receivable - HCC Note	23,880.00
12000 Prepaid Expenses	-
12200 Restricted Funds for Raffle	-
13000 Invst Unrestricted Undesignated	-
13100 Operating Centers	
13110 Eastern Star Childcare Reserve & Replacement	247,630.00
13120 St Paul/Douglass Childcare Reserve & Replacement	355,685.00
13140 Senior Outreach Reserve & Replacement	28,826.00
13150 IFAP Reserve & Replacement	29,550.00
13160 HYR Reserve & Replacement	26,133.00
13170 Central Office Reserve & Replacement	500,000.00
13500 Fringe Benefit Fund	
13510 Retirement Support Fund	291,822.86
13520 Carmen Sharp Senior Services Fund	24,578.71
13530 Elton Hess Senior Services Fund	1,117.43
Total 13500 Fringe Benefit Fund	\$ 583,457.70
13900 Quasi Endowment Fund	1,330,993.50
Total 13000 Invst Unrestricted Undesignated	\$ 3,118,775.20
Total Other Current Assets	\$ 3,142,655.20
Total Current Assets	\$ 3,651,253.96

Highlands Community Ministries Statement of Financial Position

As of May 31, 2022

	Total
Fixed Assets	
15200 Office - Equipment	58,016.07
15300 Program - Furniture & Fixtures	151,762.43
15400 Program - Equipment	32,335.74
15500 Vehicles	25,975.96
15700 Building Improvements	4,245.00
15800 Leasehold Improvements	-
15850 Eastern Star Leasehold Imprvms.	-
15890 Facility Imprvmts	178,910.18
17200 Accum Depr - Office Equipment	(57,733.00)
17400 Accum Depr - Program Equipment	(165,620.00)
17500 Accum Depr - Vehicles	(25,976.00)
17850 Acc Depr - East Star Lshld Impr	-
17890 Acc Depr - Facility Imprvmts	(112,363.00)
Total Fixed Assets	\$ 89,553.38
Other Assets	
11950 Note Receivable from HCC	784,479.75
Total Other Assets	\$ 784,479.75
TOTAL ASSETS	\$ 4,525,287.09

Highlands Community Ministries Statement of Financial Position

As of May 31, 2022

	Total
LIABILITIES AND NET ASSETS	
Liabilities	
Current Liabilities	
20000 Accounts Payable	-
20001 A/P - St Paul/Douglass	4,229.20
20002 A/P - Eastern Star	288.53
20004 A/P - Senior Outreach Program	-
20005 A/P - IFAP	157.50
20006 A/P - HYR	-
20007 A/P - Central Office	-
20008 A/P - Facilities	75.00
Total 20000 Accounts Payable	\$ 4,750.23
Other Current Liabilities	
20900 Accounts Payable to HCC	-
20950 Advance from HCC	140.00
21000 Credit Cards Payable - PNC VISA	1,672.66
22000 Payroll Clearing	-
22010 Accrued Wages	40,128.88
22110 Accrued Employers' Fica Exp.	17,811.93
24010 Line of Credit Payable - PNC	386.52
26000 Prepaid Tuition - Daycare	-
26001 St Paul - Prepaid Tuition	15,846.51
26002 Eastern Star - Prepaid Tuition	4,349.33
Total 26000 Prepaid Tuition - Daycare	\$ 20,195.84
26200 Prepaid Deposits - Daycare	-
26999 Parent Group Holdings	518.64
27000 Alcohol Donations	-
27500 PPP Loan	-
Total Other Current Liabilities	\$ 80,854.47
Total Current Liabilities	\$ 85,604.70
Total Liabilities	\$ 85,604.70
Net Assets	
11000 Reconciliation Clearing	(150,808.38)
25172 Def Rev - Investment	140,603.78
30000 Opening Balance Equity	3,516,766.39
32900 Unrestricted Net Assets	377,011.88
Change in Net Assets	556,108.72
Total Net Assets	\$ 4,439,682.39
TOTAL LIABILITIES AND NET ASSETS	\$ 4,525,287.09

Highlands Community Ministries
Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes
 October 2021 - May 2022

	Total	
	Year To Date	Budget To Date
Revenue		
40000 Congregations Donations	58,003.21	39,900.00
41000 Individuals & Groups Donations	25,251.88	32,194.00
43000 Daycare tuition	1,629,085.81	1,751,724.15
43050 Rental Income Monthly	20,048.03	26,666.64
43090 Daycare Tuition - Central Off	-	-
43100 Rent Esterle	10,000.00	16,000.00
43150 Event Rentals not Wedding	9,125.50	4,000.00
43400 Wedding	-	2,666.64
43450 Housing from HCM	21,600.00	24,000.00
44500 Program Reimbursements	-	200.00
45100 Mobile Meals III-C (donations)	1,412.50	1,864.00
45200 Title III-C Reimbursement	12,148.25	17,048.00
45300 Title III-B Senior Center (kipd	18,454.42	25,333.28
45400 Title III-B Prog Inc (donations	-	528.00
45700 NDF	-	7,500.00
45800 Highlands Court Contract	23,916.69	24,000.00
45850 Highland Court Nonprof Contract	25,000.00	20,000.00
46000 Back-to-School Donations	-	250.00
46050 Thanksgiving Donations	-	250.00
46100 Christmas Donations	12,250.00	6,500.00
46200 Client Pledges from Churches	44,446.05	11,205.00
47100 HYR Spring Soccer Registration	(195.00)	32,000.00
47110 Spring Soccer Sponsorships	3,500.00	2,500.00
47200 HYR Summer Baseball Registration	6,848.78	12,150.00
47210 HYR Summer Baseball Sponsorship	-	500.00
47300 HYR Fall Soccer Registration	128.89	-
47326 Fall Soccer KRM Donations	352.00	-
47400 HYR Winter Sports Registration	94,580.03	18,000.00
47410 HYR Winter Sports Sponsorships	1,250.00	2,000.00
48000 Annual Campaign	24,153.71	40,000.00
48050 Give Local Louisville Campaign	3,456.67	-
48070 Major Contributors	-	5,000.00
48099 Annual Campaign - Allocated Out	-	-
48105 Week-in-Highlands - Empty Bowls	615.00	-
48210 Empty Bowls - Tickets meal/bowl	2,712.00	-
48211 Empty Bowls - Tckts meal adult	720.91	-
48213 Empty Bowls - Potter's Bowl	175.00	-
48220 Empty Bowls - Silent Auction	1,335.00	-
48229 Empty Bowls - Raffle	1,692.00	-
48230 Empty Bowls - Sponsorships	1,000.00	-
48239 Empty Bowls - donations	328.35	-

Highlands Community Ministries
Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes
 October 2021 - May 2022

	Total	
	Year To Date	Budget To Date
48299 Empty Bowls - Allocated Out	-	12,000.00
48300 Taste of Highlands - Sales etc	-	8,000.00
49000 Management Fees	142,182.17	121,960.00
49500 HCM Community Classes/Events	3,645.97	2,000.00
49990 Miscellaneous Income	1.25	-
52020 State Funded American Rescue Plan	306,393.60	-
52001 Metro L'ville EAF Grant - IFAP	37,875.00	37,875.00
52201 Metro Lou NDF Grant - Cen Off	10,000.00	-
55000 LG&E Grant - ACM	72,000.00	18,000.00
55050 LG&E - ACM Pilot Project grant	-	7,000.00
55100 LG&E Grant - Winterhelp	7,125.00	7,200.00
55150 LGE MCFY21	(5,213.65)	-
55200 Louisville Water Co Grant	18,000.00	18,000.00
56000 Foundation & Corporate Grants	-	7,000.00
57000 Dividends, Interest & Income	105,548.74	-
59000 Unrealized Gain - Unrestr Funds	2.59	-
Total Revenue	\$ 2,750,956.35	\$ 2,363,014.71

Highlands Community Ministries
Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes
 October 2021 - May 2022

	Total	
	Year To Date	Budget To Date
Expenses		
60000 Wages - operational	1,380,977.91	1,276,900.13
60200 Wages - III B	18,418.48	15,339.70
60600 Wages - Foundtn. & Corp. Grants	8,563.08	-
60900 FICA Exp. (employer's)	102,062.66	97,132.55
61000 Staffing fees	-	2,000.00
62000 Health and Disability Insurance	133,944.54	182,857.08
62100 Life Ins	2,009.55	2,524.36
62990 Annuity Policy Expense	-	-
62998 Pension Exp.	9,493.14	6,557.08
63000 Insurance - Commercial Package	25,941.29	16,427.76
63100 Insurance - Crime Policy	-	832.40
63200 Insurance - D & O	4,031.23	-
63400 Insurance - Workers Comp.	4,833.27	14,833.12
63500 Insurance - Auto Insurance	1,056.75	-
64000 Office Supplies	6,687.04	5,866.00
64100 Postage	864.00	1,076.00
64150 Printing & Copying	2,474.79	1,450.00
64200 Advertising/Marketing/Promotion	12,448.22	10,405.28
64210 Membership & Publications	706.74	205.00
64500 Telephone	9,275.45	8,982.56
64600 Utilities	10,839.13	7,666.64
64605 LGE Main	6,244.78	13,333.36
64610 LGE Parking	1,498.09	1,933.36
64620 LGE Esterle	2,801.11	2,733.36
64690 LWC	4,044.25	2,666.64
64700 Information Technology-Software	2,429.85	1,565.44
64710 Information Technology-Hardware	683.86	-
64730 Website	141.75	133.28
64800 Brightwheel software	3,460.00	4,760.00
64900 Staff Development	2,937.76	4,933.36
64910 Staff & Other Licensure Fees	930.00	907.80
64920 Staff Recognition	6,663.69	6,166.64
64930 Travel Reimbursement	-	358.28
64950 Criminal Records Checks	-	594.64
64990 Bank and Interest Fees	1,516.75	2,830.08
65000 Housing	32,799.09	65,387.97
65100 Janitorial Supplies	19,163.09	26,328.00
65110 Trash Pickup	368.92	533.36
65200 Building Maintenance	60,756.32	47,369.36
65210 Building Maintenance Materials	4,999.19	1,400.00
65215 Plumbing & Electrical & Sewer	6,767.50	1,333.36

Highlands Community Ministries
Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes
 October 2021 - May 2022

	Total	
	Year To Date	Budget To Date
65260 Pest Control	570.00	550.00
65295 HVAC Maintenance	-	666.64
65300 Grounds Maintenance	4,705.03	7,386.00
65400 Playground Maintenance	-	400.00
65500 Facility Improvements	192.84	6,664.00
65600 Event Building Attendant	250.00	-
65910 License Membership Fees	137.79	-
66000 Accounting Fees	23,780.96	36,174.00
66050 Payroll Service Fees	14,840.56	-
66100 Audit	5,388.00	10,000.00
66180 Other Professional Fees	-	1,108.56
67000 Food & Food Supplies	109,471.11	111,110.64
67050 Diapers	9,077.40	11,664.00
67100 Wipes	3,114.76	4,702.64
67210 Programs - Spanish	-	7,525.00
67230 Programs - Stretch-n-Grow	-	15,048.00
67390 Special Events	547.66	2,100.00
67400 Classroom Supplies	13,763.90	12,627.39
68200 Community Education & Outreach	6,530.67	1,664.00
69010 Newsletter	9,467.78	3,570.00
69050 Postage for Newsletter	2,631.30	2,376.00
69100 NDF Lunch Program	-	6,664.00
69200 Title III-B Exp - paid by dons.	45.00	-
69210 Title III-B Subcont - Tai Chi	1,875.00	1,200.00
69220 Title III-B Subcont - Exercise	-	416.00
69240 Title III-B Subcont - Artist	-	1,000.00
69260 Title III-B Subcon - Wellness	-	225.00
69270 Title III-B Subcon - Dance	1,184.82	400.00
69400 Title III-D Expenses	1,800.00	-
69500 Highlands Court Expenses	540.00	375.00
69910 Trsf To Metro III-B Meals dons	1,473.75	650.00
69990 Vehicle Maintenance	484.47	15,295.75
70000 LG&E ACM Payments	52,904.28	24,000.00
70050 LG&E - ACM Pilot Project exp.	-	4,664.00
70100 LG&E Winterhelp Payments	13,906.20	-
70200 Lou Water Co Payments	14,903.27	12,000.00
70250 Corp and Private Grants	-	3,500.00
70300 Ministerial - rent, utils, meds	8,448.55	750.00
70400 Pledges Support	33,355.04	8,000.00
70420 State Funded American Rescue Plan Exp	123,987.06	-
70500 Client Assist from Client Funds	1,514.98	-
70700 Client Assistant (utilities, rent, mortgage)	2,500.00	-

Highlands Community Ministries
Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes
 October 2021 - May 2022

	Total	
	Year To Date	Budget To Date
70800 Kitchen & Food Bank Supplies	437.25	1,250.00
70910 Thanksgiving Program	-	250.00
70920 Christmas Program	11,209.61	-
70930 Back-to-School Program	-	-
71000 Portajon	484.40	360.00
71050 HYR Coaches Clinic	-	300.00
71100 Spring Soccer Shirts & Banners	11,694.40	9,000.00
71110 Spring Soccer Pics & Medals	-	3,000.00
71120 Spring Soccer Referees	4,188.00	3,000.00
71130 Spring Soccer Coaches	-	360.00
71140 Spring Soccer KRM Expenses	-	1,000.00
71150 Spring Soccer Field Maint	2,026.10	1,800.00
71160 Spring Soccer Equip & Supplies	4,999.51	500.00
71170 Spring Soccer Special Events	566.34	300.00
71200 Summer Baseball Shirts & Banners	665.12	2,000.00
71210 Summer Baseball Pics & Medals	-	-
71220 Summer Baseball Umpires	1,230.75	200.00
71250 Summer Baseball Field Maint	-	350.00
71260 Summer Baseball Equip & Supplies	618.36	200.00
71300 Fall Soccer Shirts & Banners	684.50	-
71310 Fall Soccer Pictures & Medals	4,043.59	-
71320 Fall Soccer Referees	3,250.01	1,500.00
71330 Fall Soccer Coaches	-	200.00
71340 Fall Soccer KRM Expenses	-	2,000.00
71350 Fall Soccer Field Maint	3,618.85	900.00
71360 Fall Soccer Equipment & Supplie	-	-
71370 Fall Soccer Special Events	278.78	-
71400 Winter Basketball/Futsal Shirts & Banners	8,090.57	5,000.00
71410 Winter Basketball/Futsal Pics & Medals	2,903.35	2,300.00
71420 Winter Basketball/Futsal Referees	2,895.50	1,500.00
71450 Winter Basketball/Futsal Field Maint	13,490.00	5,000.00
71460 Winter Basketball/Futsal Equip & Supplies	2,251.84	200.00
71470 Winter Basketball/Futsal Special Events	90.10	-
72110 Highland Shepherds	167.78	200.00
72150 Interfaith Activity/Program	50.98	100.00
72200 Board Meetings	750.04	200.00
72210 Board Development Meetings	6,077.10	-
72350 Business Meetings	1,356.16	433.28
73000 Annual Campaign - Printing	112.74	-
73025 Annual Campaign - Postage	-	-
73225 Week in Highlands - Empty Bowls	577.50	-
73400 Taste of the Highlands	-	4,000.00

Highlands Community Ministries
Budget vs. Actuals: FY 2021-2022 - FY22 P&L Classes
 October 2021 - May 2022

	Total	
	Year To Date	Budget To Date
73500 Empty Bowls	886.81	2,000.00
75000 HCM Community Classes & Events	1,600.00	-
79000 Miscellaneous Expenses	187.60	1,090.00
79100 Equipment Expense	2,214.60	7,161.28
79150 Equipment Repair & Maint.	2,404.53	1,664.00
80200 HCC - Loan pmt	9,475.52	22,400.00
99000 Management Fee	142,182.17	113,786.94
Total Expenses	\$ 2,626,094.23	\$ 2,346,639.43
Net Change in Net Assets	\$ 124,862.12	\$ 16,375.28
Other Revenue		
59200 PPP Loan Forgiveness	431,246.60	-
Total Other Revenue	\$ 431,246.60	\$ -
Total Change in Net Assets	\$ 556,108.72	\$ 16,375.28

SECRETARY OF STATE

RECEIVED SECRETARY OF STATE
MAY 4 1970
RECEIVED
APR 24 1970

ARTICLES OF INCORPORATION
OF
Commonwealth of Kentucky

Commonwealth of Kentucky
HIGHLANDS COMMUNITY MINISTRIES, INC.

KNOW ALL MEN BY THESE PRESENTS:

THAT the undersigned does hereby form a corporation in accordance with the provisions of Chapter 273 of the Kentucky Revised Statutes and adopt the following as Articles of Incorporation.

ARTICLE I

The name of the corporation shall be HIGHLANDS COMMUNITY MINISTRIES, INC.

ARTICLE II

The corporation shall have perpetual existence.

ARTICLE III

The purpose of the corporation shall be to provide a Christian ministry to persons in the Highland area of Louisville, to enable them to gain a mature and meaningful self-image as God's creatures; and to provide program and activity that will foster human growth and development without regard to race, creed or color.

ARTICLE IV

The corporation shall be operated as a non-profit corporation, exclusively for charitable and educational purposes within the meaning of Section 501, of the Internal Revenue Code.

of 1954, as from time to time amended, and shall have and may exercise all powers given to non-profit corporations under the provisions of KRS 273, subject only to the limitation that not withstanding any other provisions of these articles, the corporation shall have only such powers as may be exercised in furtherance of its tax exempt purposes and as may be exercised by an organization for purposes similar to those of this corporation, exempt under Section 501 of the Internal Revenue Code.

ARTICLE V

The members of the corporation shall consist of those congregations, institutions and organized groups in the Highland Area which desire to affiliate with the corporation and to work cooperatively for the purposes of the corporation.

ARTICLE VI

The affairs of the corporation shall be managed by a Board of Directors. The names and post office address of the persons who shall serve as directors until their successors are duly qualified, are as follows:

<u>Name</u>	<u>Address</u>
Lowell Armstrong	13 Denham Road Louisville, Kentucky 40205
Charles L. Kimbler	2842 Tremont Drive Louisville, Kentucky 40205
Alicia Rickert	1740 Chichester Avenue Louisville, Kentucky 40205
Edgar C. Ritchie	2914 Avon Road Louisville, Kentucky 40220
Margaret Striipe	1707 Deer Wood Avenue Louisville, Kentucky 40205
Felix Sanders	506 Briar Hill Road Louisville, Kentucky 40206

The number of directors, their qualifications, terms of office, manner of election, removal, change of number, filling of vacancies and of newly created directorships, powers, duties and liabilities, shall except as otherwise provided in these articles or by the laws of the State of Kentucky be as prescribed by the By-Laws.

The directors shall elect the regular officers of the corporation in the manner provided in the By-Laws. The directors and officers shall serve without compensation.

ARTICLE VII

No part of the net earnings of the corporation shall be distributed to or inure to the benefit of any member, director or officer of this corporation, contributor, or private individual. In the event of dissolution winding up or other liquidation of the assets of this corporation, its assets shall be distributed to non-profit and charitable corporations or institutions as may qualify for exemption under the provisions of Section 501 of the Internal Revenue Code and as may be designated by the directors to be used for purposes similar to those of this corporation.

ARTICLE VIII

The address of the initial registered office of the corporation is 2914 Avon Road, Louisville, Kentucky, and the name of its initial registered agent at such address is Edgar C. Ritchie.

ARTICLE IX

These articles of incorporation may be amended, by

the majority vote of the members of the Board of Directors, having the right to vote, present at a duly called meeting of the Board of Directors, at which a quorum is present, and of which at least ten (10) days written notice has been given.

IN WITNESS WHEREOF, I have hereunto set my hand this 17 day of April, 1970.

Edgar C. Ritchie
EDGAR C. RITCHIE

STATE OF KENTUCKY)
(SS
COUNTY OF JEFFERSON)

I, the undersigned, a Notary Public, in and for the State and County aforesaid, do certify that the foregoing Articles of Incorporation were this day produced to me by the said Edgar G. Ritchie, party thereto, in said county and state and then and there acknowledged by him to be his act and deed this 17 day of April, 1970.

Robert E. Harmon
Notary Public, Jefferson County, Ky.
My Commission expires: August 27, 1973

THIS INSTRUMENT PREPARED BY:

Lively M. Wilson
LIVELY M. WILSON, Attorney
Stites & McElwain
1212 Kentucky Home Life Bldg.
Louisville, Kentucky 40202
Phone: 589-3920

COPY
FILED AND RECORDED

Shirley R. Bagley

MAY 4 1970

SECRETARY OF STATE OF KENTUCKY
William D. DeLong
ASSISTANT SECRETARY OF STATE

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Highlands Community Ministries Inc.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
5 Address (number, street, and apt. or suite no.) See instructions. 1228 East Breckinridge Street	Requester's name and address (optional)
6 City, state, and ZIP code Louisville, Kentucky 40204	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
6	1	-	0	7	0	8	7	7	6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ <u>7/18/22</u>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-iNT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Highlands Community Ministries, Inc. as of September 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Organization's 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 16, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining statement of financial position and combining statement of activities on pages 13 through 16 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.


King + Company
Certified Public Accountants

Louisville, Kentucky
October 27, 2021

STATEMENTS OF FINANCIAL POSITION

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents	\$ 211,292	\$ 204,645
Long-term investments	2,424,049	2,486,413
Accounts receivable	16,501	26,010
Related party receivable	-0-	51,821
Accrued interest receivable	119,400	95,520
Note receivable	688,960	597,000
Property and equipment, net	89,553	98,809
	<u>\$3,549,755</u>	<u>\$3,560,218</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 16,284	\$ 27,171
Credit cards payable	395	3,614
Accrued wages payable	12,677	-0-
Payroll taxes payable	21,617	-0-
Deferred revenue	8,824	20,865
Prepaid fees and pledges	318	363
Line of credit	-0-	43,396
	<u>60,115</u>	<u>95,409</u>
Net assets:		
Without donor restrictions	3,489,640	3,464,809
With donor restrictions	-0-	-0-
	<u>3,489,640</u>	<u>3,464,809</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$3,549,755</u>	<u>\$3,560,218</u>

See accompanying notes to financial statements

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

HIGHLANDS COMMUNITY MINISTRIES, INC.

For the years ended September 30, 2020 and 2019

	2020		2019
	Without Donor Restrictions	With Donor Restrictions	Total All Funds
SUPPORT AND REVENUE:			
Fees	\$1,895,548		\$1,895,548
Program income	171,224		171,224
Program grant and subsidies	277,849		277,849
Church pledges	-0-		-0-
SBA Grants-Cares Act	493,572		493,572
Gifts	68,921		68,921
Earnings on invested funds, net	86,897		86,897
Fundraising, net	12,798		12,798
Miscellaneous	10,327		10,327
Total Support and Revenue	3,017,136		3,017,136
EXPENSES:			
Program services	2,689,116		2,689,116
Management and general	284,323		284,323
Total Expenses	2,973,439		2,973,439
Operating revenue over expenses	43,697		43,697
OTHER REVENUE			
Unrealized loss on investments	(18,866)		(18,866)
INCREASE IN NET ASSETS	24,831		24,831
NET ASSETS AT BEGINNING OF PERIOD	3,464,809		3,464,809
NET ASSETS AT END OF PERIOD	\$3,489,640	-0-	\$3,489,640

See accompanying notes to financial statements

STATEMENT OF FUNCTIONAL EXPENSES

HIGHLANDS COMMUNITY MINISTRIES, INC.

For the years ended September 30, 2020 and 2019

	2020			2019
	Program Services	Management & Administrative	Fundraising	Total
Accounting	\$ 28,903	\$ 28,832		\$ 57,735
Daycare	14,197			14,197
Depreciation	13,501			13,501
Food costs	123,225			123,225
IFAP payments	167,512			167,512
Insurance	33,625	12,981		46,606
Interest and bank fees	78	4,877		4,955
Miscellaneous	50,256	11,830		62,086
Occupancy	100,152	6,500		106,652
Office	16,817	24,379		41,196
Outreach	8,282			8,282
Postage	494	1,062		1,556
Printing	2,207	14,120		16,327
Programming and special events	49,414	200		49,614
Repairs and maintenance	99,476	3,175		102,651
Salary and benefits	1,922,251	165,816		2,088,067
Staff training	14,948	1,691		16,639
Telephone	4,186	8,860		13,046
Travel	316			316
Youth recreation expense	39,276			39,276
TOTAL EXPENSES	\$2,689,116	\$284,323	-0-	\$2,973,439
				\$3,095,947

See accompanying notes to financial statements

STATEMENT OF CASH FLOWS

HIGHLANDS COMMUNITY MINISTRIES, INC.

For the years ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Revenue over expenses	\$ 24,831	\$ 79,072
Adjustments to reconcile revenue over expenses to cash used in operating activities:		
Depreciation	13,501	14,139
Decrease in accounts receivable	9,509	63,057
Increase in related party receivable	-0-	(51,821)
Increase in accrued interest receivable	(23,880)	(23,880)
Decrease in other assets	-0-	840
Decrease in accounts payable	(10,887)	(1,238)
Decrease in related party payable	-0-	(22,868)
Decrease in credit cards payable	(3,219)	(19,062)
Increase (decrease) in sales tax payable	-0-	(69)
Increase in accrued wages payable	12,677	-0-
Increase (decrease) in payroll taxes payable	21,617	(7,862)
Decrease in deferred revenue	(12,041)	(13,544)
Decrease in prepaid fees and pledges	(45)	(21,056)
Unrealized gain on investments	-0-	(414)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>32,063</u>	<u>(4,706)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of building improvements	(4,245)	(23,230)
Net sales of securities	62,364	(129,140)
Increase in note receivable	(40,139)	-0-
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>17,980</u>	<u>(152,370)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on line of credit	(43,396)	(72,213)
Proceeds from line of credit	-0-	115,609
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>(43,396)</u>	<u>43,396</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>6,647</u>	<u>(113,680)</u>
Cash and cash equivalents at beginning of year	<u>204,645</u>	<u>318,325</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$211,292</u>	<u>\$ 204,645</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	\$ 1,187	\$ 3,670

See accompanying notes to financial statements

NOTES TO FINANCIAL STATEMENTS

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

NOTE A--NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: Highlands Community Ministries, Inc. (the Organization) was established in 1970. Since that time, 23 congregations have joined together in a variety of servant ministries to benefit persons throughout the community. The congregations have pooled manpower, facilities and finances in this effort. The programs of the Organization include: two child enrichment centers, adult day care, outreach to older persons, individual and family financial assistance (IFAP) and youth recreation. The two child enrichment programs provide 70% of the program revenues.

Related Party: Highland Community Campus (HCC) is a related party under common control. HCC owns the building that houses several of the Organization's programs.

Basis of Accounting: The Organization follows accounting principles generally accepted in the United States of America. The financial statements are presented on an accrual basis.

Financial Statement Presentation: The Organization presents its financial statements in conformance with the disclosure and display requirements of the Financial Accounting Standards Board as set forth in Accounting Standards Codification (ASC) Topic 958, "*Not-for-Profit Entities*." ASC Topic 958 establishes standards for external financial reporting by nonprofit organizations. It requires that information regarding financial position and activities be reported in classes of net assets based on the existence or absence of externally donor-imposed restrictions.

Cash and Cash Equivalents: The Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Investments: Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Short-term investments consist of debt securities with original maturities of twelve months or less. Long-term investments consist of debt securities with original maturities greater than twelve months.

Accounts Receivable: Accounts receivable is comprised of primarily fees for program services, fiscal year grants and pledges.

NOTES TO FINANCIAL STATEMENTS

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

NOTE A--NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--CONTINUED

Promises to Give: Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Contributions: Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

Property and Equipment: The Organization capitalizes property and equipment over \$5,000. Lesser amounts are expensed during the year in which they are incurred. Purchased property and equipment is capitalized at cost. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from five years for furniture and vehicles to fifteen years for leasehold improvements.

Income Tax Status: The Organization is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Compensated Absences: The amount for compensated absences has not been accrued because these costs cannot be reasonably estimated.

Pension Plan: Highlands Community Ministries, Inc. sponsors a defined contribution pension plan. The plan covers employees at least 21 years of age who worked for the Organization during two years of the preceding five years. The base employer contribution was 1% of the employee's base salary.

Reclassification: Certain amounts in the prior period financial statements have been reclassified to conform with the current period presentation.

NOTES TO FINANCIAL STATEMENTS

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

NOTE B--INVESTMENTS AND FAIR VALUE OF FINANCIAL INSTRUMENTS

The market value of the investments as of September 30, 2020 and 2019 are as follows:

	2020		2019	
	Cost	Fair Market Value	Cost	Fair Market Value
Money market funds	\$ 56,035	\$ 56,035	\$ 84,227	\$ 84,227
Fixed income funds	512,473	605,877	482,949	541,163
Common and preferred stocks	590,757	741,019	436,825	614,595
Mutual funds	980,242	1,021,118	1,211,765	1,246,428
	<u>\$2,139,507</u>	<u>\$2,424,049</u>	<u>\$2,215,766</u>	<u>\$2,486,413</u>

The following methods and assumptions were used by the Organization in estimating its fair value disclosures for financial instruments:

- Long-term investments: The fair values of investments are based on quoted market prices for those investments.

The following table presents the Organization’s fair value hierarchy for the financial assets measured at fair value on a recurring basis.

	Fair Value Measurements at Reporting Date Using	
	Fair Value	Quoted Prices In Active Markets For Identical Assets (Level 1)
<u>September 30, 2020</u>		
Long-term investments	\$2,424,049	\$2,424,049
<u>September 30, 2019</u>		
Long-term investments	\$2,486,413	\$2,486,413

NOTE C--COMMITMENTS

The Organization leases space at four properties under operating leases.

The first lease is for the daycare center located at Eastern Star Home. The lease commenced on June 1, 2012, and has an initial term of thirteen years, ending June 1, 2025. The lease requires no lease payments, but does require the Organization to maintain the interior and exterior of the property at the Organization’s expense.

NOTES TO FINANCIAL STATEMENTS

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

NOTE C--COMMITMENTS--CONTINUED

The second lease is for space at the Douglass Boulevard Christian Church building. The lease commenced July 1, 2012, with a term of one year and an annual renewal option.

The third lease is for space at the St. Paul United Methodist Church building. The lease commenced July 1, 2012, with a term of one year and an automatic annual renewal.

The fourth lease is for space at the Highlands Community Campus building. The lease commenced July 1, 2014, with a term of one year and an automatic annual renewal.

Rent expense under these leases totaled \$95,796 and \$69,856 for the years ended September 30, 2020 and 2019, respectively.

NOTE D--PROPERTY AND EQUIPMENT

Property and equipment at September 30, 2020 and 2019 are summarized follows:

	<u>2020</u>	<u>2019</u>
Vehicles	\$ 25,976	\$ 25,976
Office equipment	58,016	58,016
Program equipment	184,098	184,098
Leasehold improvements	183,155	178,910
	<u>451,245</u>	<u>447,000</u>
Less accumulated depreciation	<u>(361,692)</u>	<u>(348,191)</u>
	<u>\$ 89,553</u>	<u>\$ 98,809</u>

Depreciation expense totaled \$13,501 and \$14,139 for the years ended September 30, 2020 and 2019, respectively.

NOTE E--NOTE RECEIVABLE

The Organization has a promissory note receivable, dated September 30, 2015, from Highlands Community Campus (HCC), a related party, for advances to fund building improvements and operating expenses. The note bears interest at a fixed rate of 4.00% and matures on September 30, 2025. The note also included a standstill agreement of principal and interest for a period of five years until September 30, 2020. On September 30, 2020, the Organization and HCC mutually agreed to increase the note amount to \$688,960 and extend the standstill period through September 30, 2025. The note balance was \$688,960 and \$597,000 at September 30, 2020 and 2019, respectively.

NOTES TO FINANCIAL STATEMENTS

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

NOTE F--LINE OF CREDIT

The Organization has a line of credit with a commercial bank in the amount of \$75,000 with an outstanding balance of \$-0- and \$43,396 at September 30, 2020 and 2019, respectively. The line of credit is due on demand and has an interest rate of 0.2%. The line of credit is secured by a certificate of deposit in the amount of \$75,000.

NOTE G--DATE OF MANAGEMENT REVIEW

The Organization has evaluated subsequent events through October 27, 2021, the date which the financial statements were available to be issued.

In December 2019, a novel (new) coronavirus was first detected in China, and has now spread globally, with resulting business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020 and a national emergency by the President of the United States on March 13, 2020. The operations and business results of the Organization could be materially adversely affected. The extent to which the coronavirus may impact business activity or investment results will depend on future developments which are highly uncertain and cannot be predicted at this time.

NOTE H--LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Amounts not available include amounts restricted by donors to periods beyond the year ended September 30, 2020.

	<u>2020</u>	<u>2019</u>
Financial assets at year-end	\$2,651,842	\$2,717,068
Less those unavailable for general expenditures within one year: None	<u>-0-</u>	<u>-0-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$2,651,842</u>	<u>\$2,717,068</u>

The Organization monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash.

Supplementary Schedules

COMBINING STATEMENT OF FINANCIAL POSITION – OPERATING CENTERS
HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020

SCHEDULE 1

ASSETS	Central Office	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation	Total Operating Centers
Cash	\$ 211,292							\$ 211,292
Investments	2,002,961	\$192,629	\$151,047		\$26,874	\$39,540	\$10,998	2,424,049
Accounts receivable		9,683	6,818					16,501
Note receivable	688,960							688,960
Property, plant and equipment, net	4,244	18,476	66,596	\$237				89,553
Accrued interest receivable	119,400							119,400
Total Assets	\$3,026,857	\$220,788	\$224,461	\$237	\$26,874	\$39,540	\$10,998	\$3,549,755
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 2,115	\$ 6,369	\$ 4,475			\$ 1,968	\$ 633	\$ 16,284
Credit card payable		395			\$ 724			395
Deferred Revenue	14,917	7,063	1,761		1,382	874	372	8,824
Other current liabilities:	17,032	24,121	13,009		2,106	2,842	1,005	34,612
Total liabilities						2,842	1,005	60,115
Net Assets:								
With donor restrictions								-0-
Without donor restrictions	3,009,825	196,667	211,452	\$237	24,768	36,698	9,993	3,489,640
Total Liabilities and Net Assets	\$3,026,857	\$220,788	\$224,461	\$237	\$26,874	\$39,540	\$10,998	\$3,549,755

COMBINING STATEMENT OF FINANCIAL POSITION – OPERATING CENTERS
HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2019

SCHEDULE 2

	Central Office	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation	Total Operating Centers
ASSETS								
Cash	\$ 204,645							\$ 204,645
Investments	2,027,041	\$218,975	\$164,450		\$27,793	\$31,713	\$16,441	2,486,413
Accounts receivable		13,762	12,248					26,010
Related party receivable	51,821							51,821
Note receivable	597,000							597,000
Property, plant and equipment, net		23,093	75,240	\$476				98,809
Accrued interest receivable	95,520							95,520
Total Assets	\$2,976,027	\$255,830	\$251,938	\$476	\$27,793	\$31,713	\$16,441	\$3,560,218
LIABILITIES AND FUND BALANCES								
Liabilities:								
Line of credit	\$ 43,396							\$ 43,396
Accounts payable	4,736	\$ 1,636	\$ 4,295		\$ 1,597	\$ 4,269	\$10,638	27,171
Credit card payable		3,614						3,614
Deferred Revenue		16,718	4,147					20,865
Other current liabilities:	363							363
Total liabilities	48,495	21,968	8,442		1,597	4,269	10,638	95,409
Net Assets:								
With donor restrictions								
Without donor restrictions	2,927,532	233,862	243,496	\$476	26,196	27,444	5,803	3,464,809
Total Liabilities and Net Assets	\$2,976,027	\$255,830	\$251,938	\$476	\$27,793	\$31,713	\$16,441	\$3,560,218

See accompanying notes to financial statements

COMBINING STATEMENT OF ACTIVITIES – OPERATING CENTERS

HIGHLANDS COMMUNITY MINISTRIES, INC.

For the year ended September 30, 2020

SCHEDULE 3

	Central Office	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation	Total Operating Centers
SUPPORT AND REVENUE								
Fees	\$ 18,008	\$1,038,863	\$ 753,106		\$ 29,385	\$ 56,136	\$ 50	\$1,895,548
Program income	295				72,782	43,735	54,412	171,224
Program grant and subsidies					86,894	190,955		277,849
Church pledges								
Gifts	43,921				10,590	14,410		68,921
SBA Grants-Cares Act	431,247	37,050	25,275					493,572
Earnings on invested funds	71,828	6,893	5,405		962	1,415	394	86,897
Fundraising	8,040					4,758		12,798
Miscellaneous	10,953	(626)						10,327
Total Support and Revenue	584,292	1,082,180	783,786		200,613	311,409	54,856	3,017,136
EXPENSES								
Program services		1,211,550	893,860	\$ 3,116	193,068	296,979	90,543	2,689,116
Management and general	284,323							284,323
Total Expenses	284,323	1,211,550	893,860	3,116	193,068	296,979	90,543	2,973,439
Operating revenue over (under) expenses	299,969	(129,370)	(110,074)	(3,116)	7,545	14,430	(35,687)	43,697
OTHER EXPENSES								
Unrealized loss on investments	(15,589)		(1,176)		(209)	(308)	(85)	(18,866)
Revenue over (under) expenses	\$284,380	\$ (130,869)	\$ (111,250)	\$ (3,116)	\$ 7,336	\$ 14,122	\$ (35,772)	\$ 24,831

See accompanying notes to financial statements

COMBINING STATEMENT OF ACTIVITIES – OPERATING CENTERS

HIGHLANDS COMMUNITY MINISTRIES, INC.

For the year ended September 30, 2019

SCHEDULE 4

SUPPORT AND REVENUE	Central Office	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation	Total Operating Centers
Fees		\$1,393,191	\$1,068,174	\$ 7,611	\$ 77,238	\$ 250	\$127,675	\$2,468,976
Program income	\$ 4,341					103,859		209,504
Program grant and subsidies	540				74,001			178,400
Church pledges	12,935			3,047	23,406	60,109		99,497
Gifts	29,745				3,196	2,060		35,001
Earnings on invested funds	82,625	9,518	7,148		1,208	1,378	715	102,592
Fundraising	37,937		(11)					37,926
Miscellaneous	42,510				199			42,709
Total Support and Revenue	210,633	1,402,709	1,075,311	10,658	179,248	167,656	128,390	3,174,605
EXPENSES								
Program services	338,881	1,270,201	975,507	49,147	174,818	168,693	118,700	2,757,066
Management and general	338,881	1,270,201	975,507	49,147	174,818	168,693	118,700	338,881
Total Expenses	677,762	2,540,402	1,951,014	98,294	349,636	337,386	237,400	3,095,947
Operating revenue over (under) expenses	(128,248)	132,508	99,804	(38,489)	(4,430)	(1,037)	9,690	78,658
OTHER REVENUE								
Unrealized gain on investments	333	38	29		5	6	3	414
Revenue over (under) expenses	\$(127,915)	\$ 132,546	\$ 99,833	\$(38,489)	\$ 4,435	\$ (1,031)	\$ 9,693	\$ 79,072

See accompanying notes to financial statements

**LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND SUPPLEMENTAL
DISCLOSURE REQUIRED FOR REQUESTS BY CHURCHES, RELIGIOUS
OR FAITH-BASED ORGANIZATIONS**

It is the policy of the Louisville/Jefferson County Metro Council that no appropriation to a Church, to a religious or faith-based organization, or to any organization whose activities support a Church or religious or faith-based organization will be approved unless the prospective grantee clearly demonstrates, in writing, that it is committed to compliance with each of the following conditions and requirements.

Legal Name of Applicant Organization:

Highlands Community Ministries Inc.

As in the case of all legislative enactments, the appropriation must be for a public purpose. In other words, the appropriation must have a secular legislative purpose to support a program which benefits the public, and which has been, or could be undertaken by the government.

The appropriation must be totally and demonstrably earmarked for the beneficiary activity or program with no tangible or significantly intangible benefit inuring to the organization. Specifically, the appropriation may not fund equipment used by the organization, nor may it be used for improvements to real or personal property owned by the grantee church or organization.

The beneficiary activity or program must be open to the public as opposed to being restricted to church or organization members or affiliates.

The grantee church or organization may not use public funds in any way that involves worship, religious instruction, or religious practice.

Public funds involved in the grant may not be used to support a school or any program of instruction operated by the grantee church or organization, or in its name.

The grantee organization may not use public funds in any way that involves proselytization or self-promotion of the organization.

The grantee church or organization must establish and maintain a system of recordkeeping which clearly and completely documents its use of the public funds involved in the grant.

SIGNATURE

I agree under the penalty of law to comply with all the items in this disclosure. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this disclosure for the applying organization.

Signature of Legal Signatory:
Mary Lynne Mastererson

Date: *July 18, 2022*

Legal Signatory (please print):
Mary Lynne Mastererson

Title: *Grants Compliance officer*

Phone: *502-451-3895* Extension: *205*

Email: *mmastererson@hcm/loosville.org*



Kentucky Secretary of State Michael G. Adams

HIGHLANDS COMMUNITY MINISTRIES, INC.

File Annual Report	File Certificate of Assumed Name (DBA)	
Change Address or Registered Agent	File Dissolution	
Printable Forms	Subscribe to changes made to this entity	Certificates

General Information

Organization Number	0022972
Name	HIGHLANDS COMMUNITY MINISTRIES, INC.
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	5/4/1970
Organization Date	5/4/1970
Last Annual Report	3/7/2022
Principal Office	1228 E. BRECKINRIDGE ST. BOX #2 LOUISVILLE, KY 40204
Registered Agent	TROY BURDEN 1228 EAST BRECKINRIDGE ST LOUISVILLE, KY 40204

Current Officers

President	SUSAN STOPHER
Vice President	TOM HERMAN
Secretary	LAURI WADE
Treasurer	ERIC HOFFMANN
Director	MARTY HAGEMAN
Director	KEVIN CHILDRESS

Director	MAUREEN NORRIS
Director	ALICIA BLOOS
Director	MICHAEL ACKERMAN
Director	KAREN O'HARA
Director	JENNIFER PORTER
Director	JIM KIMMEL
Director	ANNELUISE MONTGOMERY
Director	ELISABETH WALKER
Director	PATRICIA WILLIS
Director	LESLIE FOWLER
Director	CHERYL BRANCH
Director	MARY KAY FLEGE
Director	ROSIE SPRAWLS
Director	JOAN WINKLER
Director	JULIA SENN-REEVES
Director	PEGGY HERNDON
Director	ROBERT KAHNE
Director	CAROL LINCOLN
Director	TONYA WILLIAMS

Individuals / Entities listed at time of formation

Director	LOWELL ARMSTRONG
Director	CHAS L TIMBLER
Director	ALICIA RICKERT
Director	MARGARET STRIEPE
Director	EDGAR C RITCHIE
Incorporator	EDGAR RITCHIE

Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

Annual Report Amendment	7/26/2022	1 page	PDF	
Annual Report	3/7/2022	1 page	PDF	
Annual Report	6/7/2021	1 page	PDF	
Annual Report	4/29/2020	1 page	PDF	
Annual Report Amendment	9/10/2019	1 page	PDF	
Annual Report	4/25/2019	1 page	PDF	
Annual Report	5/15/2018	1 page	PDF	
Registered Agent name/address change	4/26/2017 10:41:19 AM	1 page	PDF	
Annual Report	4/26/2017	1 page	PDF	
Annual Report	6/30/2016	1 page	PDF	
Annual Report	3/9/2015	1 page	PDF	
Principal Office Address Change	7/22/2014 6:01:24 PM	1 page	PDF	
Annual Report	3/25/2014	1 page	tiff	PDF
Annual Report	2/21/2013	1 page	tiff	PDF
Registered Agent name/address change	3/27/2012 3:38:23 PM	1 page	PDF	
Annual Report	2/22/2012	1 page	tiff	PDF
Annual Report	2/9/2011	2 pages	tiff	PDF

Annual Report	3/5/2010	2 pages	tiff	PDF
Annual Report	1/14/2009	3 pages	tiff	PDF
Annual Report	1/18/2008	2 pages	tiff	PDF
Annual Report	1/12/2007	2 pages	tiff	PDF
Annual Report	1/26/2006	3 pages	tiff	PDF
Annual Report	2/16/2005	1 page	tiff	PDF
Annual Report	5/2/2003	2 pages	tiff	PDF
Annual Report	3/27/2002	2 pages	tiff	PDF
Annual Report	4/17/2001	2 pages	tiff	PDF
Annual Report	4/19/1999	2 pages	tiff	PDF
Annual Report	4/24/1998	2 pages	tiff	PDF
Annual Report	7/1/1997	2 pages	tiff	PDF
Annual Report	7/1/1996	2 pages	tiff	PDF
Annual Report	7/1/1995	2 pages	tiff	PDF
Annual Report	3/24/1994	2 pages	tiff	PDF
Annual Report	3/17/1993	2 pages	tiff	PDF
Annual Report	3/18/1992	2 pages	tiff	PDF
Annual Report	7/1/1991	1 page	tiff	PDF
Annual Report	7/1/1990	2 pages	tiff	PDF
Annual Report	7/1/1989	2 pages	tiff	PDF
Annual Report	7/1/1988	1 page	tiff	PDF

Assumed Names

Activity History

Filing	File Date	Effective Date	Org. Referenced
Amendment to annual report	7/26/2022 11:14:25 AM	7/26/2022 11:14:25 AM	
Annual report	3/7/2022 11:38:09 AM	3/7/2022 11:38:09 AM	
Annual report	6/7/2021 5:28:17 PM	6/7/2021 5:28:17 PM	
Annual report	4/29/2020 1:37:38 PM	4/29/2020 1:37:38 PM	
Amendment to annual report	9/10/2019 11:58:31 AM	9/10/2019 11:58:31 AM	
Annual report	4/25/2019 2:58:28 PM	4/25/2019 2:58:28 PM	
Annual report	5/15/2018 5:26:09 PM	5/15/2018 5:26:09 PM	
Annual report	4/26/2017 10:49:34 AM	4/26/2017 10:49:34 AM	
Registered agent address change	4/26/2017 10:41:19 AM	4/26/2017 10:41:19 AM	
Annual report	6/30/2016 12:59:17 PM	6/30/2016 12:59:17 PM	
Annual report	3/9/2015 1:29:22 PM	3/9/2015 1:29:22 PM	
Principal office change	7/22/2014 6:01:24 PM	7/22/2014 6:01:24 PM	
Annual report	3/25/2014 2:10:33 PM	3/25/2014	

Annual report	2/21/2013 9:20:00 AM	2/21/2013
Registered agent address change	3/27/2012 3:38:23 PM	3/27/2012 3:38:23 PM
Annual report	2/22/2012 9:38:55 AM	2/22/2012
Annual report	2/9/2011 4:21:36 PM	2/9/2011
Annual report	3/5/2010 1:43:41 PM	3/5/2010
Annual report	1/14/2009 5:18:08 PM	1/14/2009
Annual report	1/18/2008 2:20:15 PM	1/18/2008
Annual report	1/12/2007 1:33:13 PM	1/12/2007
Annual report	1/26/2006 11:37:36 AM	1/26/2006

Microfilmed Images

Microfilm images are not available online. They can be ordered by faxing a Request For Corporate Documents to the Corporate Records Branch at 502-564-5687.

Annual Report	2/14/2005	1 page
Annual Report	3/24/2004	2 pages
Annual Report	5/2/2003	2 pages
Annual Report	3/27/2002	2 pages
Annual Report	4/17/2001	2 pages
Annual Report	5/1/2000	2 pages
Annual Report	4/19/1999	2 pages
Annual Report	4/24/1998	2 pages
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Annual Report	7/1/1996	2 pages
Annual Report	7/1/1995	2 pages
Annual Report	3/24/1994	2 pages
Annual Report	3/17/1993	2 pages
Annual Report	3/18/1992	2 pages
Annual Report	7/1/1991	1 page
Annual Report	7/1/1990	2 pages
Annual Report	7/1/1989	2 pages
Annual Report	7/1/1988	1 page
Statement of Change	9/29/1982	2 pages
Annual Report	5/24/1971	10 pages
Articles of Incorporation	5/4/1970	5 pages

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