

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

Applicant/Program: Highland Community Ministries, Inc. "Feed the Hungry in our zip codes 40204-40205"

Executive Summary of Request:

Highland Community Ministries, Inc. is asking for \$9,479.00 for a on going program that is call "Feeding the Hungry". This is a program that helps feed those that are on the "meals with wheels" waiting list in the 40204-40205 zip codes.
program dates: Oct 1, 2016 to June 30, 2017

Funds also will go to Highland Community Campus (community center) Lunch Program. Hot lunch programs that are open to senior adults 50 years and older plus our low income and disabled adults who participate in our individual and Family Assistance Program.
program dates: Oct 1, 2016 to June 30, 2017

Is this program/project a fundraiser?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Is this applicant a faith based organization?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does this application include funding for sub-grantee(s)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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.

<u>944</u> District #	<u>Thomas L. Dow</u> Council Member Signature	<u>\$9,479.00</u> Amount	<u>8/8/2016</u> Date
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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.

Approved by:

_____ Date
Appropriations Committee Chairman

Clerk's Office Only:

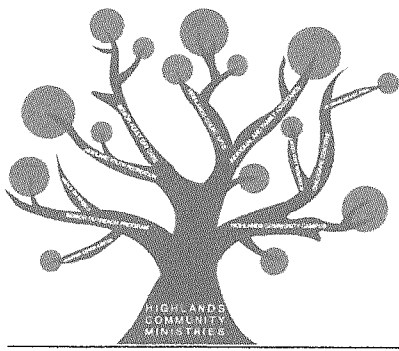
Request Amount: _____ Committee Amended Appropriation: _____
Original Appropriation: _____ Council Amended Appropriation: _____

**LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION CHECKLIST**

Legal Name of Applicant Organization: Highland Community Ministries, Inc. "Feed the Hungry, zips 40204-40205"

Program Name and Request Amount: "Feed the Hungry, zips 40204-40205" NDF \$9,479.00

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> 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="checkbox"/> 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="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> Yes
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> Yes
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> No
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> No
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> 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="checkbox"/> N/A
Prepared by:	Date:



Highlands Community Ministries

1228 E. Breckinridge St. Louisville, KY 40204

One Tree, Many Branches

HCM Central Office
Highlands Community Campus
1228 E. Breckinridge St. 40204
451-3695

Individual & Family Assistance
Program
Highlands Community Campus
1228 E. Breckinridge St. 40204
451-3626

Senior Services
Adult Day Health
St. Paul United Methodist Church
2000 Douglass Blvd. 40205
Adult Day Health 459-4887

Senior Services Outreach Programs
at Highlands Community Campus
1228 E. Breckinridge St. 40204
459-0132

Senior Services
Shaffer Enrichment Center
2024 Woodford Place 40205
485-0850

Highlands Court Apartments
1720 Richmond Dr. 40205
454-7395

Childcare at
St. Paul United Methodist Church
2000 Douglass Blvd. 40205
458-3045

Childcare at
Douglass Blvd. Christian Church
2005 Douglass Blvd. 40205
458-3045

Childcare at
Eastern Star Home
917 Eastern Star Ct. 40204
458-8723

Highlands Youth Recreation
1228 E. Breckinridge St. 40204
303-3123

TO: Councilman Tom Owen

FROM: Troy Burden

SUBJECT: NDF for Nutrition Site and Meals on Wheels

DATE: July 21, 2016

Please find enclosed the application for NDF funding for October, 2016 – June, 2017.

HCM is continuing the lunch program for low income residents and seniors at our Highlands Community Campus. We are also seeking assistance for those waiting to be on the official waiting list for Meals on Wheels, due to a policy change effective July 1, 2016.

HCM's mission is to build community through programs and activities that promote human and spiritual growth. Taking care of the nutritional needs of our home bound seniors and other neighbors who are elderly, low income, or disabled, fits perfectly within our mission.

We used our Gheens Foundation award to buy start-up equipment and materials for the lunch program at the Highlands Community Campus. Unfortunately, KIPDA will not provide funds for the lunch program, as we had originally hoped, since most of our participants are under 60 years old. Also, KIPDA's funds for Meals on Wheels do not provide for those who are in need, but are not yet on the official waiting list.

If you have any questions or need additional information, please do not hesitate to contact me by phone at 502-420-8904 (cell) or by email at tburden@hcmloouisville.org.

Highlands Community Ministries is an ecumenical 501(c)3 non-profit charitable organization supported by churches in the Highlands area of Louisville, Kentucky.

Organization ID # 0022972

State of origin KY

Filing fee \$15.00

Commonwealth of Kentucky

Alison Lundergan Grimes, Secretary of State



0022972

Alison Lundergan Grimes
Secretary of State
P. O. Box 1150
Frankfort, KY 40602-1150
(502) 564-3490
<http://www.sos.ky.gov>

Amended 2016 Annual Report

ARA

Exact organization name and principal office address

HIGHLANDS COMMUNITY MINISTRIES, INC.
1228 E. BRECKINRIDGE ST.
BOX #2
LOUISVILLE KY 40204

The principal office address and registered agent name/office address cannot be changed on this form. You can file online at app.sos.ky.gov/ftsearch or forms can be downloaded from our website.

Registered Agent and Registered Office Address

TROY BURDEN
1140 CHEROKEE RD.
LOUISVILLE, KY 40204

Principal Officers - List the name, address and title of all current officers. All organizations must list at least one (1) officer, even in the case of a sole officer. If not specified, officer addresses default to the principal office address. Corporations are required to list a Secretary or other officer serving as records custodian

President	PATRICIA WILLIS	_____
Secretary	LAURI WADE	_____
Treasurer	LAURI WADE	_____
Vice President	MARY KAY FLEGE	_____

Directors - Non-profit corporations must have at least three (3) directors. All directors of the non-profit must be listed. If not specified, director addresses default to the principal office address.

MARTY HAGEMAN	_____	_____
KEVIN CHILDRESS	_____	_____
RALPH RISIMINI	_____	_____
MAUREEN NORRIS, PHD	_____	_____
ERIC HOFFMANN	_____	_____

X	_____	_____	_____
	Signature of officer or chairman of the board (Required)	Title (Required)	Date (Required)



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:		Highlands Community Ministries, Inc.	
<i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 1228 E. Breckinridge St., Box 2, Louisville, KY 40204			
Website: www.hcmlouisville.org			
Applicant Contact:	Troy D. Burden	Title:	Executive Director
Phone:	502-451-3695	Email:	tburden@hcmlouisville.org
Financial Contact:	John Moll	Title:	Finance Director
Phone:	502-451-3695	Email:	jmoll@hcmlouisville.org
Organization's Representative who attended NDF Training: John Moll, Finance Director			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	1228 E. Breckinridge		
Council District(s):		Zip Code(s):	40204 and 40205
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Feeding the hungry in our zip codes of 40204 and 40205			
Total Request: (\$)	9,479	Total Metro Award (this program) in previous year: (\$)	10,500
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" 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:			
1. <input checked="" type="checkbox"/> IRS Exempt Status Determination Letter		<input type="checkbox"/> Signed lease if rent costs are being requested	
2. <input checked="" type="checkbox"/> Current Year Projected Budget	6	<input checked="" type="checkbox"/> IRS Form W9 <i>Quoniam</i>	
3. <input checked="" type="checkbox"/> List of Board of Directors (include term & term limits)		<input type="checkbox"/> Evaluation forms if used in the proposed program	
4. <input checked="" type="checkbox"/> Current financial statement		7. <input checked="" type="checkbox"/> Annual audit (if required by organization)	
<input type="checkbox"/> Most recent IRS Form 990 or 1120-H <i>(exempt)</i>		8. <input checked="" type="checkbox"/> Faith Based Organization Certification Form, if required	
5. <input checked="" type="checkbox"/> Articles of Incorporation		9. <input checked="" type="checkbox"/> Staff including the 3 highest paid staff	
<input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense			
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:	HCSS (Sr Outreach)	Amount: (\$)	42,500
Source:	HCIF (Emergency Assistance)	Amount: (\$)	42,100
Source:		Amount: (\$)	
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

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:

Effective October 24, 2013, reimbursements should not be made 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.

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.



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:

Meals on Wheels Wait-Wait list: Home delivered meals to frail senior adults in our 40204 and 40205 service area so they don't go hungry while they're waiting to get on the official waiting list.

Highlands Community Campus Lunch Program: Seniors and Disabled and Low-income Adults will have access 2 times per week to hot lunches that will meet 1/3 of their daily nutritional requirement. Eating together will promote community bonding and decrease social isolation.

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.

HCM works with Metro Senior Nutrition primarily for Meals on Wheels as well as KIPDA.

HCM works with the Association of Community Ministries to secure emergency financial assistance for clients from the Louisville Water Co. and Louisville Gas and Electric.

HCM partners with Metro Louisville as well for Emergency Financial Assistance and Senior Outreach Programs.

HCM partners with its 20 member congregations in the 40204 and 40205 zip codes to provide our board of directors as well as financial support.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – 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			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (Attach Detailed List)			
G: Professional Service Contracts			
H: Program Materials	9479.00	0	9479.00
I: Community Events & Festivals (Attach Detail List)			
J: Machinery & Equipment			
K: Capital Project			
L: Other Expenses (Attach Detail List)			
*TOTAL PROGRAM/PROJECT FUNDS			
<i>% of Program Budget</i>	%	%	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 **	

*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 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
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> Volunteer Contribution & Other In Kind)		

*** 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: 10/1/2016

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 6 – 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 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.
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 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.

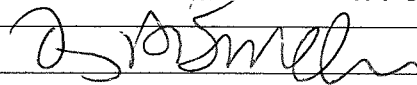
Standard Certifications

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 7 – 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:	7/26/16
Legal Signatory: (please print):	Troy D. 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

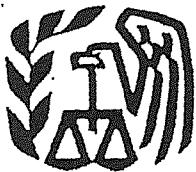
Internal Revenue Service

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(2) 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.

Highland Community Ministries

2015/2016 Budget

Senior Outreach Program

<u>DESCRIPTION</u>		<u>TOTAL BUDGET</u>	<u>2016/2017</u>
<u>Revenues</u>			
40000	Congregations	29,836	29000
41000	Individual and Group	6,862	6800
45900	Transportation (Kroger, MidCity Mall, etc)	828	830
45910	Day Trips Stans trips	2,500	
45100	Mobile Meals IIIC (donations to IIIC meals prog.)	1,920	1900
45000	Private Pay Home (meal deliveries, 2 people curr	2,159	2160
45300	Title III-B Senior Center	31,365	31365
45400	Title III-B Program Income (donations to activities	1,563	1500
45600	Title III-D Health Promotion	2,000	2291
45200	Title III-C reimbursement	13,052	13000
45700	NDF	10,000	9479
52050	Louisville Metro EAF	35,000	42500
45800	Highlands Court Contract	30,000	30000
45850	Highlands Court Nonprofit Contract	30,000	35000
various	Allocated from Central Office (fundraising \$\$s)	21,500	21500
	Total Revenues	218,585	227,325
<u>Expenses</u>			
60000	Wages operational	85,442	78715
60200	wages III-B	26,640	17275.9
60400	wages EAF	35,000	42,500
60300	wages III-D	200	491
60900	FICA	11,267	10870
62000	Medical Insurance	21,264	22327.2
62100	Life Insurance	211	211
Insurance:			
63000	commercial package	750	750
63200	D & O	61	61
63400	workers comp.	1,626	1650
64500	Telephone	2,683	3000
64400	Rent	4,800	4800
65100	Janitorial Supplies	408	500
64000	Office Supplies	2,000	2000
64100	Postage	630	687
64950	Criminal Record checks	200	200
67000	Food & Food Supplies	2,793	2800
69010	Newsletter	2,670	2670

69050	Postage for newsletter	1,152	1152
79100	Equipment	1,000	1000
69990	Vehicle Maintanance	1,208	1200
64900	Staff Development	500	500
64920	Staff Recognition	1,000	600
64930	Travel Reimbursement	1,923	1500
69100	NDF Lunch Program	10,000	9479
	Title III-B subcontractors:		
69210	Tai Chi 75 per week	3,750	3,750
69220	Exercise 75 per week	3,750	3750
69230	Music Therapy 100 per month	1,200	600
69240	Massage Therapy	1,200	600
69250	Nutritionist 50 per month	600	600
60260	Empty Vessels	3,000	600
69270	Line Dancing 50 per week	2,500	2600
No. needed	ZUMBA		840
69200	Title III-B Program Expense (pd by activity donati	1,563	1500
69400	Title III-D Expenses	2,000	1800
69900	Reimb to Metro (of donations to IIC meals prog.)	1,920	1920
69500	Highlands Court Expense (exercise instr., etc)	3,756	3756
69550	HC Miscellaneous	900	900
68200	Community Education and Outreach	1,200	500
69950	Private Pay Exp (private pay meal deliveries, 2 people curre	2,159	2160
69980	Day Trips	1,375	
	Total Operational Expenses	<u>246,300</u>	<u>232815.1</u>
	Operational Surplus/(Deficit)	-27,715	-5,490
99000	Management Fee	10,929	11366.25
	Total Surplus/(Deficit)	<u>-38,644</u>	<u>-16,856</u>
	Contribution to Program's Reserve Fund	0	
various	Capital Equipment	0	

St. James

Agnes (Aggie) Noonan

40204

St. Paul UMC

Kevin Childress

40204

Charlote Peterson

40291

St. Raphael

John Tichenor

40205

William P. (Bill) Lippy

40205

Strathmoor Presbyterian

Cheryl Branch

40205

Vine Street Baptist

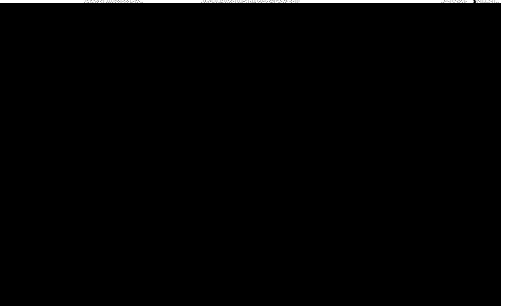
Diane Blair

40211

Member at Large

Verna Jean Adams

40205



x

x

x

x

x

x

x



3:55 PM

Highlands Community Ministries Budget vs. Actual by Programs/Projects

07/12/16

Accrual Basis

October 2015 through June 2016

	01 Douglass/St Paul Daycare			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Income				
40000 · Congregations Donations	0.00	0.00	0.00	0.0%
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	0.00			
43000 · Daycare tuition	1,003,405.17	1,021,365.00	-17,959.83	98.2%
43090 · Daycare Tuition - Central Off	3,215.00			
43200 · Daycare haircuts	0.00	0.00	0.00	0.0%
43210 · Daycare photos	435.69	0.00	435.69	100.0%
44000 · Self-Pay	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00			
44500 · Program Reimbursements	0.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd	0.00			
45400 · Title III-B Prog Inc (donations	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR spring soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR summer baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR fall soccer	0.00			
48000 · Annual Campaign	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Ticket sales	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
49000 · Management Fees	0.00			
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	1,566.15			
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	0.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00			
Total Income	1,008,622.01	1,021,365.00	-12,742.99	98.8%

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
 October 2015 through June 2016

07/12/16

Accrual Basis

Expense	01 Douglass/St Paul Daycare			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
60000 · Wages - operational	620,666.91	663,995.00	-43,328.09	93.5%
60050 · Wages - substitutes	0.00	0.00	0.00	0.0%
60100 · Wages - training	0.00	0.00	0.00	0.0%
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	38,947.77	50,796.00	-11,848.23	76.7%
62000 · Health Ins	54,718.04	66,753.00	-12,034.96	82.0%
62100 · Life Ins	595.01	1,125.00	-529.99	52.9%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	4,229.70	3,600.00	629.70	117.5%
63200 · Insurance - D & O	849.15	297.00	552.15	285.9%
63400 · Insurance - Workers Comp.	5,252.88	6,552.00	-1,299.12	80.2%
64000 · Office Supplies	2,147.57	3,753.00	-1,605.43	57.2%
64100 · Postage	0.00			
64150 · Printing & Copying	0.00			
64200 · Advertising/Marketing/Promotion	0.00			
64210 · Membership & Publications	0.00			
64400 · Rent Exp.	0.00			
64500 · Telephone	2,425.94	1,827.00	598.94	132.8%
64600 · Utilities	0.00	0.00	0.00	0.0%
64900 · Staff Development	3,378.31	4,653.00	-1,274.69	72.6%
64910 · Staff Licensure Fee	25.00	153.00	-128.00	16.3%
64920 · Staff Recognition	1,885.00	4,500.00	-2,615.00	41.9%
64930 · Travel Reimbursement	0.00	378.00	-378.00	0.0%
64940 · Volunteer Appreciation	0.00			
64950 · Criminal Records Checks	30.00			
65000 · Housing	32,400.00	32,400.00	0.00	100.0%
65100 · Janitorial Supplies	5,718.89	2,997.00	2,721.89	190.8%
65200 · Building Maintenance	9,337.34	7,497.00	1,840.34	124.5%
65300 · Grounds Maintenance	0.00			
65400 · Playground Maintenance	1,987.09	7,497.00	-5,509.91	26.5%
65500 · Facility Improvements	0.00			
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	58,957.64	77,202.00	-18,244.36	76.4%
67050 · Diapers	8,726.00	12,753.00	-4,027.00	68.4%
67100 · Wipes	1,704.56	2,304.00	-599.44	74.0%
67200 · Programs - Music w Miss Susan	3,200.00	3,753.00	-553.00	85.3%
67210 · Programs - Spanish	2,700.00	2,997.00	-297.00	90.1%
67220 · Programs - Ballet	0.00	747.00	-747.00	0.0%
67230 · Programs - Stretch-n-Grow	5,254.00	5,103.00	151.00	103.0%
67240 · Programs - Sign Language	0.00	0.00	0.00	0.0%
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	1,130.00	2,700.00	-1,570.00	41.9%
67400 · Classroom Supplies	6,667.15	4,500.00	2,167.15	148.2%
68010 · Meals	0.00			
68050 · PRN	0.00			
68100 · Health Care	0.00			
68200 · Community Education & Outreach	0.00			
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00			
68450 · Paper Products	0.00			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			

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Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2015 through June 2016

07/12/16

Accrual Basis

	01 Douglass/St Paul Daycare			
	Oct '15 - Jun 16	Budget	\$ Over Budget	
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71900 · Scholarship	0.00			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			
73350 · Week in Highlands - Farmington	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	285.14	747.00	-461.86	38.2%
79100 · Equipment Expense	1,104.55	1,008.00	96.55	109.6%
79150 · Equipment Repair	0.00			
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	51,068.25	51,066.00	2.25	100.0%
Total Expense	925,391.89	1,023,653.00	-98,261.11	90.4%
Net Income	83,230.12	-2,288.00	85,518.12	-3,637.7%

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Highlands Community Ministries
Budget vs. Actual by Programs/Projects
 October 2015 through June 2016

07/12/16

Accrual Basis

	02 Eastern Star Daycare			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Income				
40000 · Congregations Donations	0.00	0.00	0.00	0.0%
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	0.00			
43000 · Daycare tuition	726,313.05	745,209.00	-18,895.95	97.5%
43090 · Daycare Tuition - Central Off	4,500.00			
43200 · Daycare haircuts	-5.00	0.00	-5.00	100.0%
43210 · Daycare photos	280.18	0.00	280.18	100.0%
44000 · Self-Pay	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00			
44500 · Program Reimbursements	0.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd	0.00			
45400 · Title III-B Prog Inc (donations	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR spring soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR summer baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR fall soccer	0.00			
48000 · Annual Campaign	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Ticket sales	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
49000 · Management Fees	0.00			
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	687.00			
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	0.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00			
Total Income	731,775.23	745,209.00	-13,433.77	98.2%

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
October 2015 through June 2016

07/12/16

Accrual Basis

Expense	02 Eastern Star Daycare			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
60000 · Wages - operational	474,463.77	489,402.00	-14,938.23	96.9%
60050 · Wages - substitutes	0.00	0.00	0.00	0.0%
60100 · Wages - training	0.00	0.00	0.00	0.0%
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	33,507.22	37,440.00	-3,932.78	89.5%
62000 · Health Ins	30,840.73	35,613.00	-4,772.27	86.6%
62100 · Life Ins	323.90	612.00	-288.10	52.9%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	4,229.70	3,600.00	629.70	117.5%
63200 · Insurance - D & O	849.15	297.00	552.15	285.9%
63400 · Insurance - Workers Comp.	3,909.12	4,878.00	-968.88	80.1%
64000 · Office Supplies	3,043.82	5,265.00	-2,221.18	57.8%
64100 · Postage	0.00			
64150 · Printing & Copying	0.00			
64200 · Advertising/Marketing/Promotion	32.50	1,503.00	-1,470.50	2.2%
64210 · Membership & Publications	0.00			
64400 · Rent Exp.	0.00			
64500 · Telephone	1,190.84	1,368.00	-177.16	87.0%
64600 · Utilities	6,897.82	10,503.00	-3,605.18	65.7%
64900 · Staff Development	1,357.86	3,744.00	-2,386.14	36.3%
64910 · Staff Licensure Fee	0.00	153.00	-153.00	0.0%
64920 · Staff Recognition	2,789.90	2,628.00	161.90	106.2%
64930 · Travel Reimbursement	0.00	225.00	-225.00	0.0%
64940 · Volunteer Appreciation	0.00			
64950 · Criminal Records Checks	51.25			
65000 · Housing	0.00	0.00	0.00	0.0%
65100 · Janitorial Supplies	6,611.36	12,303.00	-5,691.64	53.7%
65200 · Building Maintenance	21,864.90	10,503.00	11,361.90	208.2%
65300 · Grounds Maintenance	4,175.26	4,428.00	-252.74	94.3%
65400 · Playground Maintenance	0.00	0.00	0.00	0.0%
65500 · Facility Improvements	15,680.00	9,000.00	6,680.00	174.2%
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	39,373.17	52,128.00	-12,754.83	75.5%
67050 · Diapers	5,944.42	7,155.00	-1,210.58	83.1%
67100 · Wipes	1,215.37	1,404.00	-188.63	86.6%
67200 · Programs - Music w Miss Susan	1,400.00	1,953.00	-553.00	71.7%
67210 · Programs - Spanish	4,185.00	4,050.00	135.00	103.3%
67220 · Programs - Ballet	0.00	0.00	0.00	0.0%
67230 · Programs - Stretch-n-Grow	0.00	0.00	0.00	0.0%
67240 · Programs - Sign Language	0.00	0.00	0.00	0.0%
67250 · Programs - Gymnastics	6,800.00	7,803.00	-1,003.00	87.1%
67390 · Special Events	568.70	2,655.00	-2,086.30	21.4%
67400 · Classroom Supplies	5,972.63	9,225.00	-3,252.37	64.7%
68010 · Meals	0.00			
68050 · PRN	0.00			
68100 · Health Care	0.00			
68200 · Community Education & Outreach	0.00			
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00			
68450 · Paper Products	0.00			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			

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07/12/16

Accrual Basis

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
 October 2015 through June 2016

	Oct '15 - Jun 16	02 Eastern Star Daycare		% of Budget
		Budget	\$ Over Budget	
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71900 · Scholarship	0.00			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			
73350 · Week in Highlands - Farmington	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	536.19			
79100 · Equipment Expense	1,906.97			
79150 · Equipment Repair	355.98			
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	37,260.72	37,260.00	0.72	100.0%
Total Expense	717,338.25	757,098.00	-39,759.75	94.7%
Net Income	14,436.98	-11,889.00	26,325.98	-121.4%

Highlands Community Ministries

Budget vs. Actual by Programs/Projects

07/12/16

October 2015 through June 2016

Accrual Basis

	03 Adult Day Center			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Income				
40000 · Congregations Donations	20,399.27	18,945.00	1,454.27	107.7%
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	116.75	0.00	116.75	100.0%
43000 · Daycare tuition	0.00			
43090 · Daycare Tuition - Central Off	0.00			
43200 · Daycare haircuts	0.00			
43210 · Daycare photos	0.00			
44000 · Self-Pay	88,736.00	92,286.00	-3,550.00	96.2%
44100 · WanderGuard	300.00	684.00	-384.00	43.9%
44200 · Veterans Affairs Fees	5,160.44	46,719.00	-41,558.56	11.0%
44300 · Medicaid Fees	11,704.80	9,189.00	2,515.80	127.4%
44350 · Medicaid Meals	91.68	720.00	-628.32	12.7%
44400 · Meal Donations	0.00	297.00	-297.00	0.0%
44500 · Program Reimbursements	0.00	522.00	-522.00	0.0%
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd	0.00			
45400 · Title III-B Prog Inc (donations	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR spring soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR summer baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR fall soccer	0.00			
48000 · Annual Campaign	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Ticket sales	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
49000 · Management Fees	0.00			
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	131.95			
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	0.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00			
Total Income	126,640.89	169,362.00	-42,721.11	74.8%

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
 October 2015 through June 2016

Expense	03 Adult Day Center			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
60000 · Wages - operational	106,550.47	104,778.00	1,772.47	101.7%
60050 · Wages - substitutes	0.00			
60100 · Wages - training	0.00			
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	7,067.55	8,019.00	-951.45	88.1%
62000 · Health Ins	8,629.52	9,936.00	-1,306.48	86.9%
62100 · Life Ins	52.95	99.00	-46.05	53.5%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	1,850.52	1,575.00	275.52	117.5%
63200 · Insurance - D & O	371.52	126.00	245.52	294.9%
63400 · Insurance - Workers Comp.	855.12	1,071.00	-215.88	79.8%
64000 · Office Supplies	539.80	720.00	-180.20	75.0%
64100 · Postage	57.25	225.00	-167.75	25.4%
64150 · Printing & Copying	117.57			
64200 · Advertising/Marketing/Promotion	440.00	5,850.00	-5,410.00	7.5%
64210 · Membership & Publications	60.00			
64400 · Rent Exp.	0.00			
64500 · Telephone	1,255.36	1,458.00	-202.64	86.1%
64600 · Utilities	0.00			
64900 · Staff Development	200.00	378.00	-178.00	52.9%
64910 · Staff Licensure Fee	0.00	126.00	-126.00	0.0%
64920 · Staff Recognition	500.00	315.00	185.00	158.7%
64930 · Travel Reimbursement	0.00	72.00	-72.00	0.0%
64940 · Volunteer Appreciation	0.00	117.00	-117.00	0.0%
64950 · Criminal Records Checks	0.00	45.00	-45.00	0.0%
65000 · Housing	4,800.00	5,400.00	-600.00	88.9%
65100 · Janitorial Supplies	81.90	81.00	0.90	101.1%
65200 · Building Maintenance	0.00			
65300 · Grounds Maintenance	0.00			
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	0.00	378.00	-378.00	0.0%
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	1,106.42	7,614.00	-6,507.58	14.5%
67050 · Diapers	0.00			
67100 · Wipes	0.00			
67200 · Programs - Music w Miss Susan	0.00			
67210 · Programs - Spanish	0.00			
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	0.00			
67240 · Programs - Sign Language	0.00			
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	0.00			
67400 · Classroom Supplies	0.00			
68010 · Meals	1,259.20	297.00	962.20	424.0%
68050 · PRN	1,013.88	3,420.00	-2,406.12	29.6%
68100 · Health Care	783.49	981.00	-197.51	79.9%
68200 · Community Education & Outreach	0.00	297.00	-297.00	0.0%
68300 · Prog/Activities - Sr Day Center	1,764.67	2,403.00	-638.33	73.4%
68400 · Medicaid Meals exp	0.00	792.00	-792.00	0.0%
68450 · Paper Products	0.00	981.00	-981.00	0.0%
68900 · Wanderguard Expense	890.00	837.00	53.00	106.3%
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			

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Highlands Community Ministries
Budget vs. Actual by Programs/Projects
October 2015 through June 2016

07/12/16

Accrual Basis

	03 Adult Day Center			
	Oct '15 - Jun 16	Budget	\$ Over Budget	
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	230.72			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71900 · Scholarship	0.00			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			
73350 · Week in Highlands - Farmington	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	2,895.44			
79100 · Equipment Expense	0.00	2,250.00	-2,250.00	0.0%
79150 · Equipment Repair	0.00			
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	8,468.28	8,469.00	-0.72	100.0%
Total Expense	151,841.63	169,110.00	-17,268.37	89.8%
Net Income	-25,200.74	252.00	-25,452.74	-10,000.3%

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
October 2015 through June 2016

07/12/16

Accrual Basis

	04 Senior Outreach Program			
	Oct '15 - Jun 16	Budget	\$ Over Budget	
Income				
40000 · Congregations Donations	24,115.38	22,374.00	1,741.38	107.8%
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	4,711.25	5,148.00	-436.75	91.5%
43000 · Daycare tuition	0.00			
43090 · Daycare Tuition - Central Off	0.00			
43200 · Daycare haircuts	0.00			
43210 · Daycare photos	0.00			
44000 · Self-Pay	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	80.85			
44500 · Program Reimbursements	0.00			
45000 · Private Pay Home meals	527.37	1,620.00	-1,092.63	32.6%
45100 · Mobile Meals III-C (donations)	2,140.25	1,440.00	700.25	148.6%
45200 · Title III-C Reimbursement	11,209.34	9,792.00	1,417.34	114.5%
45300 · Title III-B Senior Center (kipd	23,523.75	23,526.00	-2.25	100.0%
45400 · Title III-B Prog Inc (donations	957.50	1,170.00	-212.50	81.8%
45600 · Title III-D Health Promotion	2,000.00	1,503.00	497.00	133.1%
45700 · NDF	3,500.00	7,497.00	-3,997.00	46.7%
45800 · Highlands Court Contract	22,833.28	22,500.00	333.28	101.5%
45850 · Highland Court Nonprof Contract	30,000.00	30,000.00	0.00	100.0%
45900 · Transportation Fees	470.00	621.00	-151.00	75.7%
45910 · Day Trips Fees	1,553.00	1,872.00	-319.00	83.0%
45970 · Out-of-Town Annual Trip Rev.	29,450.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR spring soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR summer baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR fall soccer	0.00			
48000 · Annual Campaign	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Ticket sales	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
49000 · Management Fees	0.00			
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	28.00			
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	26,200.00	26,253.00	-53.00	99.8%
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	5,000.00			
Total Income	188,299.97	155,316.00	32,983.97	121.2%

Highlands Community Ministries

Budget vs. Actual by Programs/Projects

October 2015 through June 2016

07/12/16

Accrual Basis

Expense	04 Senior Outreach Program			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
60000 · Wages - operational	56,508.52	64,080.00	-7,571.48	88.2%
60050 · Wages - substitutes	0.00			
60100 · Wages - training	0.00			
60200 · Wages - III B	19,513.22	19,980.00	-466.78	97.7%
60300 · Wages - III D	446.94	153.00	293.94	292.1%
60400 · Wages - EAF	36,324.73	26,253.00	10,071.73	138.4%
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	687.60			
60900 · FICA Exp. (employer's)	7,548.19	8,451.00	-902.81	89.3%
62000 · Health Ins	9,856.64	15,948.00	-6,091.36	61.8%
62100 · Life Ins	84.11	162.00	-77.89	51.9%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	660.90	567.00	93.90	116.6%
63200 · Insurance - D & O	132.82	45.00	87.82	295.2%
63400 · Insurance - Workers Comp.	977.28	1,224.00	-246.72	79.8%
64000 · Office Supplies	3,702.26	1,503.00	2,199.26	246.3%
64100 · Postage	458.60	477.00	-18.40	96.1%
64150 · Printing & Copying	117.57			
64200 · Advertising/Marketing/Promotion	0.00			
64210 · Membership & Publications	300.00			
64400 · Rent Exp.	0.00	0.00	0.00	0.0%
64500 · Telephone	1,239.75	2,016.00	-776.25	61.5%
64600 · Utilities	0.00			
64900 · Staff Development	75.00	378.00	-303.00	19.8%
64910 · Staff Licensure Fee	0.00			
64920 · Staff Recognition	592.09	747.00	-154.91	79.3%
64930 · Travel Reimbursement	1,050.48	1,440.00	-389.52	73.0%
64940 · Volunteer Appreciation	0.00			
64950 · Criminal Records Checks	0.00			
65000 · Housing	4,200.00	3,600.00	600.00	116.7%
65100 · Janitorial Supplies	0.00	306.00	-306.00	0.0%
65200 · Building Maintenance	0.00			
65300 · Grounds Maintenance	0.00			
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	0.00			
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	2,766.34	2,097.00	669.34	131.9%
67050 · Diapers	0.00			
67100 · Wipes	0.00			
67200 · Programs - Music w Miss Susan	0.00			
67210 · Programs - Spanish	0.00			
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	0.00			
67240 · Programs - Sign Language	0.00			
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	0.00			
67400 · Classroom Supplies	0.00			
68010 · Meals	247.20			
68050 · PRN	0.00			
68100 · Health Care	229.08			
68200 · Community Education & Outreach	60.00	900.00	-840.00	6.7%
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	84.04			
68450 · Paper Products	290.60			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	1,802.94	2,007.00	-204.06	89.8%
69050 · Postage for Newsletter	332.68	864.00	-531.32	38.5%
69100 · NDF Lunch Program	19.96	7,497.00	-7,477.04	0.3%
69200 · Title III-B Exp - paid by dons.	670.00	1,170.00	-500.00	57.3%
69210 · Title III-B Subcont - Tai Chi	2,075.00	2,817.00	-742.00	73.7%
69220 · Title III-B Subcont - Exercise	1,200.00	2,817.00	-1,617.00	42.6%

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
October 2015 through June 2016

07/12/16

Accrual Basis

	04 Senior Outreach Program			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
69230 · Title III-B Subcon - Music Ther	416.00	900.00	-484.00	46.2%
69240 · Title III-B Subcont - Artist	150.00	900.00	-750.00	16.7%
69250 · Title III-B Subcont - Nutrition	250.00	450.00	-200.00	55.6%
69270 · Title III-B Subcon - Line Dance	1,620.00	1,872.00	-252.00	86.5%
69400 · Title III-D Expenses	0.00	1,503.00	-1,503.00	0.0%
69500 · Highlands Court Expenses	2,004.83	2,817.00	-812.17	71.2%
69550 · Highlands Court Misc Exp.	1,704.99	675.00	1,029.99	252.6%
69910 · Trsf To Metro III-B Meals dons	1,695.25	1,440.00	255.25	117.7%
69950 · Private Pay Meals	1,578.17	1,620.00	-41.83	97.4%
69970 · Out-of-Town Annual Trip	28,200.00			
69980 · Day Trips	1,390.83	1,035.00	355.83	134.4%
69990 · Vehicle Maintenance	325.03	909.00	-583.97	35.8%
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71900 · Scholarship	0.00			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			
73350 · Week in Highlands - Farmington	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	927.66			
79100 · Equipment Expense	0.00	747.00	-747.00	0.0%
79150 · Equipment Repair	240.98			
80010 · Gheens Grant - Supplies	721.28			
99000 · Management Fee	8,196.75	8,199.00	-2.25	100.0%
Total Expense	203,676.31	190,566.00	13,110.31	106.9%
Net Income	-15,376.34	-35,250.00	19,873.66	43.6%

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
October 2015 through June 2016

07/12/16

Accrual Basis

	05 Individual & Family Assist			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Income				
40000 · Congregations Donations	20,298.77	18,747.00	1,551.77	108.3%
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	2,208.93	9,000.00	-6,791.07	24.5%
43000 · Daycare tuition	0.00			
43090 · Daycare Tuition - Central Off	0.00			
43200 · Daycare haircuts	0.00			
43210 · Daycare photos	0.00			
44000 · Self-Pay	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00			
44500 · Program Reimbursements	0.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd	0.00			
45400 · Title III-B Prog Inc (donations	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00	378.00	-378.00	0.0%
46050 · Thanksgiving Donations	597.00	603.00	-6.00	99.0%
46100 · Christmas Donations	250.00	1,503.00	-1,253.00	16.6%
46200 · Client Pledges from Churches	21,525.38	10,503.00	11,022.38	204.9%
46900 · Client Co-pays in IFAP	230.00	2,250.00	-2,020.00	10.2%
47000 · HYR spring soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR summer baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR fall soccer	0.00			
48000 · Annual Campaign	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Ticket sales	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
49000 · Management Fees	0.00			
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	0.00			
52001 · Metro Louisville Grant - IFAP	21,050.00			
52050 · Metro Louisville EAF Grant	0.00			
55000 · LG&E Grant - ACM	21,550.00	24,822.00	-3,272.00	86.8%
55100 · LG&E Grant - Winterhelp	8,400.00	9,378.00	-978.00	89.6%
55200 · Louisville Water Co Grant	14,784.00	9,000.00	5,784.00	164.3%
56010 · Gheens Grant	0.00			
Total Income	110,894.08	86,184.00	24,710.08	128.7%

Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2015 through June 2016

Expense	05 Individual & Family Assist			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
60000 · Wages - operational	42,000.96	45,891.00	-3,890.04	91.5%
60050 · Wages - substitutes	0.00			
60100 · Wages - training	0.00			
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	2,826.58	3,510.00	-683.42	80.5%
62000 · Health Ins	4,316.31	3,321.00	995.31	130.0%
62100 · Life Ins	24.97	45.00	-20.03	55.5%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	1,057.42	900.00	157.42	117.5%
63200 · Insurance - D & O	212.32	72.00	140.32	294.9%
63400 · Insurance - Workers Comp.	366.48	459.00	-92.52	79.8%
64000 · Office Supplies	197.15	810.00	-612.85	24.3%
64100 · Postage	0.00	144.00	-144.00	0.0%
64150 · Printing & Copying	0.00			
64200 · Advertising/Marketing/Promotion	0.00			
64210 · Membership & Publications	0.00	72.00	-72.00	0.0%
64400 · Rent Exp.	0.00	0.00	0.00	0.0%
64500 · Telephone	0.00	972.00	-972.00	0.0%
64600 · Utilities	0.00	0.00	0.00	0.0%
64900 · Staff Development	0.00			
64910 · Staff Licensure Fee	0.00			
64920 · Staff Recognition	17.59	153.00	-135.41	11.5%
64930 · Travel Reimbursement	0.00			
64940 · Volunteer Appreciation	0.00			
64950 · Criminal Records Checks	0.00			
65000 · Housing	4,500.00	4,500.00	0.00	100.0%
65100 · Janitorial Supplies	0.00	0.00	0.00	0.0%
65200 · Building Maintenance	200.00			
65300 · Grounds Maintenance	0.00			
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	0.00			
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	224.71			
67050 · Diapers	0.00			
67100 · Wipes	0.00			
67200 · Programs - Music w Miss Susan	0.00			
67210 · Programs - Spanish	0.00			
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	0.00			
67240 · Programs - Sign Language	0.00			
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	0.00			
67400 · Classroom Supplies	0.00			
68010 · Meals	0.00			
68050 · PRN	0.00			
68100 · Health Care	0.00			
68200 · Community Education & Outreach	0.00			
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00			
68450 · Paper Products	0.00			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			

Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2015 through June 2016

07/12/16

Accrual Basis

05 Individual & Family Assist

	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	19,248.17	24,822.00	-5,573.83	77.5%
70100 · LG&E Winterhelp Payments	7,896.00	9,378.00	-1,482.00	84.2%
70200 · Lou Water Co Payments	13,675.68	9,000.00	4,675.68	152.0%
70300 · Ministerial - rent, utils, meds	15,692.99	15,750.00	-57.01	99.6%
70400 · Pledges Support	22,311.16	0.00	22,311.16	100.0%
70500 · Client Assist from Client Funds	230.00	2,250.00	-2,020.00	10.2%
70910 · Thanksgiving Program	0.00	603.00	-603.00	0.0%
70920 · Christmas Program	0.00	1,503.00	-1,503.00	0.0%
70930 · Back-to-School Program	0.00	378.00	-378.00	0.0%
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71900 · Scholarship	0.00			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			
73350 · Week in Highlands - Farmington	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	274.11			
79100 · Equipment Expense	0.00	1,125.00	-1,125.00	0.0%
79150 · Equipment Repair	0.00			
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	6,693.75	6,696.00	-2.25	100.0%
Total Expense	141,966.35	132,354.00	9,612.35	107.3%
Net Income	-31,072.27	-46,170.00	15,097.73	67.3%

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Highlands Community Ministries Budget vs. Actual by Programs/Projects

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October 2015 through June 2016

Accrual Basis

	06 HYR			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Income				
40000 · Congregations Donations	2,347.89	2,178.00	169.89	107.8%
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	0.00	1,764.00	-1,764.00	0.0%
43000 · Daycare tuition	0.00			
43090 · Daycare Tuition - Central Off	0.00			
43200 · Daycare haircuts	0.00			
43210 · Daycare photos	0.00			
44000 · Self-Pay	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00			
44500 · Program Reimbursements	0.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd)	0.00			
45400 · Title III-B Prog Inc (donations)	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR spring soccer	26,903.85	20,676.00	6,227.85	130.1%
47010 · Spring Soccer Sponsorships	1,750.00			
47100 · HYR summer baseball	7,966.40	20,676.00	-12,709.60	38.5%
47110 · HYR Summer Baseball Sponsorship	250.00			
47200 · HYR fall soccer	754.86	20,676.00	-19,921.14	3.7%
48000 · Annual Campaign	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Ticket sales	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
49000 · Management Fees	0.00			
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	0.00			
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	0.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00			
Total Income	39,973.00	65,970.00	-25,997.00	60.6%

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Highlands Community Ministries Budget vs. Actual by Programs/Projects

07/12/16

October 2015 through June 2016

Accrual Basis

Expense	06 HYR			% of Budget
	Oct '15 - Jun 16	Budget	\$ Over Budget	
60000 · Wages - operational	11,169.24	11,250.00	-80.76	99.3%
60050 · Wages - substitutes	0.00			
60100 · Wages - training	0.00			
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	764.31	864.00	-99.69	88.5%
62000 · Health Ins	0.00			
62100 · Life Ins	0.00			
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	396.56	342.00	54.56	116.0%
63200 · Insurance - D & O	79.62	27.00	52.62	294.9%
63400 · Insurance - Workers Comp.	122.16	153.00	-30.84	79.8%
64000 · Office Supplies	43.76			
64100 · Postage	286.23			
64150 · Printing & Copying	0.00	1,620.00	-1,620.00	0.0%
64200 · Advertising/Marketing/Promotion	799.38	3,339.00	-2,539.62	23.9%
64210 · Membership & Publications	0.00			
64400 · Rent Exp.	0.00			
64500 · Telephone	0.00	0.00	0.00	0.0%
64600 · Utilities	0.00			
64900 · Staff Development	0.00			
64910 · Staff Licensure Fee	0.00			
64920 · Staff Recognition	0.00			
64930 · Travel Reimbursement	0.00			
64940 · Volunteer Appreciation	331.46			
64950 · Criminal Records Checks	0.00			
65000 · Housing	900.00			
65100 · Janitorial Supplies	0.00			
65200 · Building Maintenance	0.00			
65300 · Grounds Maintenance	0.00			
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	0.00			
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	0.00			
67050 · Diapers	0.00			
67100 · Wipes	0.00			
67200 · Programs - Music w Miss Susan	0.00			
67210 · Programs - Spanish	0.00			
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	0.00			
67240 · Programs - Sign Language	0.00			
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	0.00			
67400 · Classroom Supplies	0.00			
68010 · Meals	0.00			
68050 · PRN	0.00			
68100 · Health Care	0.00			
68200 · Community Education & Outreach	0.00			
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00			
68450 · Paper Products	0.00			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			

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Highlands Community Ministries Budget vs. Actual by Programs/Projects

07/12/16

October 2015 through June 2016

Accrual Basis

	06 HYR			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	291.43	315.00	-23.57	92.5%
71100 · Spring Soccer Shirts & Banners	6,850.60	4,095.00	2,755.60	167.3%
71110 · Spring Soccer Pics & Medals	0.00	1,494.00	-1,494.00	0.0%
71120 · Spring Soccer Referees	4,023.75	3,339.00	684.75	120.5%
71130 · Spring Soccer Field Maint	1,632.62	3,555.00	-1,922.38	45.9%
71200 · Summer Baseball Shirts & Banner	1,482.00	1,908.00	-426.00	77.7%
71210 · Summer Baseball Pics & Medals	0.00	819.00	-819.00	0.0%
71220 · Summer Baseball Umpires	0.00	414.00	-414.00	0.0%
71230 · Summer Baseball Field Maint	54.75	711.00	-656.25	7.7%
71300 · Fall Soccer Shirts & Banners	879.72	4,920.00	-4,040.28	17.9%
71310 · Fall Soccer Pictures & Medals	3,411.50	2,160.00	1,251.50	157.9%
71320 · Fall Soccer Referees	2,601.25	4,452.00	-1,850.75	58.4%
71330 · Fall Soccer Field Maint	753.75	804.00	-50.25	93.8%
71900 · Scholarship	0.00	3,690.00	-3,690.00	0.0%
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			
73350 · Week in Highlands - Farmington	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	480.47	603.00	-122.53	79.7%
79100 · Equipment Expense	0.00			
79150 · Equipment Repair	0.00			
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	2,522.25	2,520.00	2.25	100.1%
Total Expense	39,876.81	53,394.00	-13,517.19	74.7%
Net Income	96.19	12,576.00	-12,479.81	0.8%

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Accrual Basis

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
 October 2015 through June 2016

	07 Central Office			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Income				
40000 · Congregations Donations	67,086.38	0.00	67,086.38	100.0%
40099 · Congreg. Dons. - Allocated Out	-67,086.38			
41000 · Individuals & Groups Donations	4,394.89	3,753.00	641.89	117.1%
43000 · Daycare tuition	0.00			
43090 · Daycare Tuition - Central Off	0.00			
43200 · Daycare haircuts	0.00			
43210 · Daycare photos	0.00			
44000 · Self-Pay	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00			
44500 · Program Reimbursements	0.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd)	0.00			
45400 · Title III-B Prog Inc (donations)	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR spring soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR summer baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR fall soccer	0.00			
48000 · Annual Campaign	16,903.37	22,500.00	-5,596.63	75.1%
48100 · Week-in-the-Highlands - 5K	8,267.00	12,996.00	-4,729.00	63.6%
48110 · Week-in-the-Highlands - Belknap	1,032.00	3,336.00	-2,304.00	30.9%
48120 · Week-in-Highlands - Jazz Fest	1,000.00	3,336.00	-2,336.00	30.0%
48130 · Week-in-Highlands - Farmington	1,000.00	3,336.00	-2,336.00	30.0%
48199 · Week Highlands - Allocated Out	-4,816.04			
48200 · Empty Bowls - Bowl Sales	62.00	1,500.00	-1,438.00	4.1%
48210 · Empty Bowls - Ticket sales	14,736.10	3,996.00	10,740.10	368.8%
48220 · Empty Bowls - Silent Auction	0.00	3,000.00	-3,000.00	0.0%
48230 · Empty Bowls - Sponsorships	0.00	1,500.00	-1,500.00	0.0%
49000 · Management Fees	114,210.00	114,210.00	0.00	100.0%
49500 · HCM Community Classes/Events	1,385.00			
49990 · Miscellaneous Income	1,030.00			
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	0.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00			
Total Income	159,204.32	173,463.00	-14,258.68	91.8%

Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2015 through June 2016

07/12/16

Accrual Basis

	07 Central Office			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Wages - operational	93,349.44	104,769.00	-11,419.56	89.1%
60050 · Wages - substitutes	0.00			
60100 · Wages - training	0.00			
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	7,394.92	8,010.00	-615.08	92.3%
62000 · Health Ins	18,121.41	20,529.00	-2,407.59	88.3%
62100 · Life Ins	526.11	900.00	-373.89	58.5%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	793.10	675.00	118.10	117.5%
63200 · Insurance - D & O	159.06	54.00	105.06	294.6%
63400 · Insurance - Workers Comp.	733.96	918.00	-184.04	80.0%
64000 · Office Supplies	3,268.93	1,503.00	1,765.93	217.5%
64100 · Postage	3,635.50	603.00	3,032.50	602.9%
64150 · Printing & Copying	0.00	747.00	-747.00	0.0%
64200 · Advertising/Marketing/Promotion	10,413.50	15,003.00	-4,589.50	69.4%
64210 · Membership & Publications	425.00			
64400 · Rent Exp.	0.00			
64500 · Telephone	383.25	2,196.00	-1,812.75	17.5%
64600 · Utilities	0.00	0.00	0.00	0.0%
64900 · Staff Development	295.00	747.00	-452.00	39.5%
64910 · Staff Licensure Fee	0.00			
64920 · Staff Recognition	250.00			
64930 · Travel Reimbursement	244.44			
64940 · Volunteer Appreciation	0.00	450.00	-450.00	0.0%
64950 · Criminal Records Checks	0.00			
65000 · Housing	3,600.00	2,700.00	900.00	133.3%
65100 · Janitorial Supplies	0.00			
65200 · Building Maintenance	1,182.00	378.00	804.00	312.7%
65300 · Grounds Maintenance	550.00			
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	0.00			
66000 · Accounting/Payroll Service	10,340.76	3,375.00	6,965.76	306.4%
66100 · Audit	1,162.00	11,250.00	-10,088.00	10.3%
66200 · Hosting & Software License Fees	1,618.50	3,600.00	-1,981.50	45.0%
67000 · Food & Food Supplies	0.00			
67050 · Diapers	0.00			
67100 · Wipes	0.00			
67200 · Programs - Music w Miss Susan	0.00			
67210 · Programs - Spanish	0.00			
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	0.00			
67240 · Programs - Sign Language	0.00			
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	0.00			
67400 · Classroom Supplies	0.00			
68010 · Meals	0.00			
68050 · PRN	0.00			
68100 · Health Care	0.00			
68200 · Community Education & Outreach	0.00			
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00			
68450 · Paper Products	0.00			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			

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Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2015 through June 2016

07/12/16

Accrual Basis

07 Central Office

	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71900 · Scholarship	0.00			
72100 · Board Thanksgiving Dinner	1,687.58	996.00	691.58	169.4%
72110 · Highland Shepherds	78.64	207.00	-128.36	38.0%
72200 · Board Meetings	286.58	225.00	61.58	127.4%
72210 · Board Development Meetings	0.00	747.00	-747.00	0.0%
72300 · Staff meetings	173.33	540.00	-366.67	32.1%
72350 · Business Meetings	740.76	450.00	290.76	164.6%
73000 · Annual Campaign - Printing	5,436.23	5,004.00	432.23	108.6%
73050 · Annual Campaign - Postage	0.00	1,500.00	-1,500.00	0.0%
73200 · Week in the Highlands - 5K exp	6,277.74	8,004.00	-1,726.26	78.4%
73250 · Week in the Highlands - Belknap	458.33	3,396.00	-2,937.67	13.5%
73300 · Week in Highlands - Jazz Fest	719.83	3,300.00	-2,580.17	21.8%
73350 · Week in Highlands - Farmington	457.33	3,300.00	-2,842.67	13.9%
73500 · Empty Bowls	1,342.55	996.00	346.55	134.8%
74000 · Welfare	7,715.00	11,997.00	-4,282.00	64.3%
75000 · HCM Community Classes & Events	459.00			
79000 · Miscellaneous Expenses	1,693.94			
79100 · Equipment Expense	5,290.37	747.00	4,543.37	708.2%
79150 · Equipment Repair	0.00			
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	0.00			
Total Expense	191,264.09	219,816.00	-28,551.91	87.0%
Net Income	-32,059.77	-46,353.00	14,293.23	69.2%

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
October 2015 through June 2016

	TOTAL			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Income				
40000 · Congregations Donations	134,247.69	62,244.00	72,003.69	215.7%
40099 · Congreg. Dons. - Allocated Out	-67,086.38	0.00	-67,086.38	100.0%
41000 · Individuals & Groups Donations	11,431.82	19,665.00	-8,233.18	58.1%
43000 · Daycare tuition	1,729,718.22	1,766,574.00	-36,855.78	97.9%
43090 · Daycare Tuition - Central Off	7,715.00	0.00	7,715.00	100.0%
43200 · Daycare haircuts	-5.00	0.00	-5.00	100.0%
43210 · Daycare photos	715.87	0.00	715.87	100.0%
44000 · Self-Pay	88,736.00	92,286.00	-3,550.00	96.2%
44100 · WanderGuard	300.00	684.00	-384.00	43.9%
44200 · Veterans Affairs Fees	5,160.44	46,719.00	-41,558.56	11.0%
44300 · Medicaid Fees	11,704.80	9,189.00	2,515.80	127.4%
44350 · Medicaid Meals	91.68	720.00	-628.32	12.7%
44400 · Meal Donations	80.85	297.00	-216.15	27.2%
44500 · Program Reimbursements	0.00	522.00	-522.00	0.0%
45000 · Private Pay Home meals	527.37	1,620.00	-1,092.63	32.6%
45100 · Mobile Meals III-C (donations)	2,140.25	1,440.00	700.25	148.6%
45200 · Title III-C Reimbursement	11,209.34	9,792.00	1,417.34	114.5%
45300 · Title III-B Senior Center (kipd	23,523.75	23,526.00	-2.25	100.0%
45400 · Title III-B Prog Inc (donations	957.50	1,170.00	-212.50	81.8%
45600 · Title III-D Health Promotion	2,000.00	1,503.00	497.00	133.1%
45700 · NDF	3,500.00	7,497.00	-3,997.00	46.7%
45800 · Highlands Court Contract	22,833.28	22,500.00	333.28	101.5%
45850 · Highland Court Nonprof Contract	30,000.00	30,000.00	0.00	100.0%
45900 · Transportation Fees	470.00	621.00	-151.00	75.7%
45910 · Day Trips Fees	1,553.00	1,872.00	-319.00	83.0%
45970 · Out-of-Town Annual Trip Rev.	29,450.00	0.00	29,450.00	100.0%
46000 · Back-to-School Donations	0.00	378.00	-378.00	0.0%
46050 · Thanksgiving Donations	597.00	603.00	-6.00	99.0%
46100 · Christmas Donations	250.00	1,503.00	-1,253.00	16.6%
46200 · Client Pledges from Churches	21,525.38	10,503.00	11,022.38	204.9%
46900 · Client Co-pays in IFAP	230.00	2,250.00	-2,020.00	10.2%
47000 · HYR spring soccer	26,903.85	20,676.00	6,227.85	130.1%
47010 · Spring Soccer Sponsorships	1,750.00	0.00	1,750.00	100.0%
47100 · HYR summer baseball	7,966.40	20,676.00	-12,709.60	38.5%
47110 · HYR Summer Baseball Sponsorship	250.00	0.00	250.00	100.0%
47200 · HYR fall soccer	754.86	20,676.00	-19,921.14	3.7%
48000 · Annual Campaign	16,903.37	22,500.00	-5,596.63	75.1%
48100 · Week-in-the-Highlands - 5K	8,267.00	12,996.00	-4,729.00	63.6%
48110 · Week-in-the-Highlands - Belknap	1,032.00	3,336.00	-2,304.00	30.9%
48120 · Week-in-Highlands - Jazz Fest	1,000.00	3,336.00	-2,336.00	30.0%
48130 · Week-in-Highlands - Farmington	1,000.00	3,336.00	-2,336.00	30.0%
48199 · Week Highlands - Allocated Out	-4,816.04	0.00	-4,816.04	100.0%
48200 · Empty Bowls - Bowl Sales	62.00	1,500.00	-1,438.00	4.1%
48210 · Empty Bowls - Ticket sales	14,736.10	3,996.00	10,740.10	368.8%
48220 · Empty Bowls - Silent Auction	0.00	3,000.00	-3,000.00	0.0%
48230 · Empty Bowls - Sponsorships	0.00	1,500.00	-1,500.00	0.0%
49000 · Management Fees	114,210.00	114,210.00	0.00	100.0%
49500 · HCM Community Classes/Events	1,385.00	0.00	1,385.00	100.0%
49990 · Miscellaneous Income	3,443.10	0.00	3,443.10	100.0%
52001 · Metro Louisville Grant - IFAP	21,050.00	0.00	21,050.00	100.0%
52050 · Metro Louisville EAF Grant	26,200.00	26,253.00	-53.00	99.8%
55000 · LG&E Grant - ACM	21,550.00	24,822.00	-3,272.00	86.8%
55100 · LG&E Grant - Winterhelp	8,400.00	9,378.00	-978.00	89.6%
55200 · Louisville Water Co Grant	14,784.00	9,000.00	5,784.00	164.3%
56010 · Gheens Grant	5,000.00	0.00	5,000.00	100.0%
Total Income	2,365,409.50	2,416,869.00	-51,459.50	97.9%

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
October 2015 through June 2016

07/12/16

Accrual Basis

	TOTAL			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Wages - operational	1,404,709.31	1,484,165.00	-79,455.69	94.6%
60050 · Wages - substitutes	0.00	0.00	0.00	0.0%
60100 · Wages - training	0.00	0.00	0.00	0.0%
60200 · Wages - III B	19,513.22	19,980.00	-466.78	97.7%
60300 · Wages - III D	446.94	153.00	293.94	292.1%
60400 · Wages - EAF	36,324.73	26,253.00	10,071.73	138.4%
60500 · Wages Billed to HCC	2,107.32	0.00	2,107.32	100.0%
60610 · Wages - Gheens Grant	687.60	0.00	687.60	100.0%
60900 · FICA Exp. (employer's)	98,056.54	117,090.00	-19,033.46	83.7%
62000 · Health Ins	126,482.65	152,100.00	-25,617.35	83.2%
62100 · Life Ins	1,607.05	2,943.00	-1,335.95	54.6%
62998 · Pension Exp. - SEP	9,259.62	0.00	9,259.62	100.0%
63000 · Insurance - Commercial Package	13,217.90	11,259.00	1,958.90	117.4%
63200 · Insurance - D & O	2,653.64	918.00	1,735.64	289.1%
63400 · Insurance - Workers Comp.	14,051.00	15,255.00	-1,204.00	92.1%
64000 · Office Supplies	12,943.29	13,554.00	-610.71	95.5%
64100 · Postage	4,437.58	1,449.00	2,988.58	306.3%
64150 · Printing & Copying	235.14	2,367.00	-2,131.86	9.9%
64200 · Advertising/Marketing/Promotion	11,685.38	25,695.00	-14,009.62	45.5%
64210 · Membership & Publications	785.00	72.00	713.00	1,090.3%
64400 · Rent Exp.	0.00	0.00	0.00	0.0%
64500 · Telephone	7,161.12	9,837.00	-2,675.88	72.8%
64600 · Utilities	6,897.82	10,503.00	-3,605.18	65.7%
64900 · Staff Development	5,306.17	9,900.00	-4,593.83	53.6%
64910 · Staff Licensure Fee	25.00	432.00	-407.00	5.8%
64920 · Staff Recognition	6,034.58	8,343.00	-2,308.42	72.3%
64930 · Travel Reimbursement	1,294.92	2,115.00	-820.08	61.2%
64940 · Volunteer Appreciation	331.46	567.00	-235.54	58.5%
64950 · Criminal Records Checks	81.25	45.00	36.25	180.6%
65000 · Housing	50,400.00	48,600.00	1,800.00	103.7%
65100 · Janitorial Supplies	12,412.15	15,687.00	-3,274.85	79.1%
65200 · Building Maintenance	32,584.24	18,378.00	14,206.24	177.3%
65300 · Grounds Maintenance	4,725.26	4,428.00	297.26	106.7%
65400 · Playground Maintenance	1,987.09	7,497.00	-5,509.91	26.5%
65500 · Facility Improvements	15,680.00	9,378.00	6,302.00	167.2%
66000 · Accounting/Payroll Service	10,340.76	3,375.00	6,965.76	306.4%
66100 · Audit	1,162.00	11,250.00	-10,088.00	10.3%
66200 · Hosting & Software License Fees	1,618.50	3,600.00	-1,981.50	45.0%
67000 · Food & Food Supplies	102,428.28	139,041.00	-36,612.72	73.7%
67050 · Diapers	14,670.42	19,908.00	-5,237.58	73.7%
67100 · Wipes	2,919.93	3,708.00	-788.07	78.7%
67200 · Programs - Music w Miss Susan	4,600.00	5,706.00	-1,106.00	80.6%
67210 · Programs - Spanish	6,885.00	7,047.00	-162.00	97.7%
67220 · Programs - Ballet	0.00	747.00	-747.00	0.0%
67230 · Programs - Stretch-n-Grow	5,254.00	5,103.00	151.00	103.0%
67240 · Programs - Sign Language	0.00	0.00	0.00	0.0%
67250 · Programs - Gymnastics	6,800.00	7,803.00	-1,003.00	87.1%
67390 · Special Events	1,698.70	5,355.00	-3,656.30	31.7%
67400 · Classroom Supplies	12,639.78	13,725.00	-1,085.22	92.1%
68010 · Meals	1,506.40	297.00	1,209.40	507.2%
68050 · PRN	1,013.88	3,420.00	-2,406.12	29.6%
68100 · Health Care	1,012.57	981.00	31.57	103.2%
68200 · Community Education & Outreach	60.00	1,197.00	-1,137.00	5.0%
68300 · Prog/Activities - Sr Day Center	1,764.67	2,403.00	-638.33	73.4%
68400 · Medicaid Meals exp	84.04	792.00	-707.96	10.6%
68450 · Paper Products	290.60	981.00	-690.40	29.6%
68900 · Wanderguard Expense	890.00	837.00	53.00	106.3%
69010 · Newsletter	1,802.94	2,007.00	-204.06	89.8%
69050 · Postage for Newsletter	332.68	864.00	-531.32	38.5%
69100 · NDF Lunch Program	19.96	7,497.00	-7,477.04	0.3%
69200 · Title III-B Exp - paid by dons.	670.00	1,170.00	-500.00	57.3%
69210 · Title III-B Subcont - Tai Chi	2,075.00	2,817.00	-742.00	73.7%
69220 · Title III-B Subcont - Exercise	1,200.00	2,817.00	-1,617.00	42.6%

3:55 PM

07/12/16

Accrual Basis

Highlands Community Ministries
Budget vs. Actual by Programs/Projects
 October 2015 through June 2016

	TOTAL			
	Oct '15 - Jun 16	Budget	\$ Over Budget	% of Budget
69230 · Title III-B Subcon - Music Ther	416.00	900.00	-484.00	46.2%
69240 · Title III-B Subcont - Artist	150.00	900.00	-750.00	16.7%
69250 · Title III-B Subcont - Nutrition	250.00	450.00	-200.00	55.6%
69270 · Title III-B Subcon - Line Dance	1,620.00	1,872.00	-252.00	86.5%
69400 · Title III-D Expenses	0.00	1,503.00	-1,503.00	0.0%
69500 · Highlands Court Expenses	2,004.83	2,817.00	-812.17	71.2%
69550 · Highlands Court Misc Exp.	1,704.99	675.00	1,029.99	252.6%
69910 · Trsf To Metro III-B Meals dons	1,695.25	1,440.00	255.25	117.7%
69950 · Private Pay Meals	1,808.89	1,620.00	188.89	111.7%
69970 · Out-of-Town Annual Trip	28,200.00	0.00	28,200.00	100.0%
69980 · Day Trips	1,390.83	1,035.00	355.83	134.4%
69990 · Vehicle Maintenance	325.03	909.00	-583.97	35.8%
70000 · LG&E ACM Payments	19,248.17	24,822.00	-5,573.83	77.5%
70100 · LG&E Winterhelp Payments	7,896.00	9,378.00	-1,482.00	84.2%
70200 · Lou Water Co Payments	13,675.68	9,000.00	4,675.68	152.0%
70300 · Ministerial - rent, utils, meds	15,692.99	15,750.00	-57.01	99.6%
70400 · Pledges Support	22,311.16	0.00	22,311.16	100.0%
70500 · Client Assist from Client Funds	230.00	2,250.00	-2,020.00	10.2%
70910 · Thanksgiving Program	0.00	603.00	-603.00	0.0%
70920 · Christmas Program	0.00	1,503.00	-1,503.00	0.0%
70930 · Back-to-School Program	0.00	378.00	-378.00	0.0%
71000 · Portajon	291.43	315.00	-23.57	92.5%
71100 · Spring Soccer Shirts & Banners	6,850.60	4,095.00	2,755.60	167.3%
71110 · Spring Soccer Pics & Medals	0.00	1,494.00	-1,494.00	0.0%
71120 · Spring Soccer Referees	4,023.75	3,339.00	684.75	120.5%
71130 · Spring Soccer Field Maint	1,632.62	3,555.00	-1,922.38	45.9%
71200 · Summer Baseball Shirts & Banner	1,482.00	1,908.00	-426.00	77.7%
71210 · Summer Baseball Pics & Medals	0.00	819.00	-819.00	0.0%
71220 · Summer Baseball Umpires	0.00	414.00	-414.00	0.0%
71230 · Summer Baseball Field Maint	54.75	711.00	-656.25	7.7%
71300 · Fall Soccer Shirts & Banners	879.72	4,920.00	-4,040.28	17.9%
71310 · Fall Soccer Pictures & Medals	3,411.50	2,160.00	1,251.50	157.9%
71320 · Fall Soccer Referees	2,601.25	4,452.00	-1,850.75	58.4%
71330 · Fall Soccer Field Maint	753.75	804.00	-50.25	93.8%
71900 · Scholarship	0.00	3,690.00	-3,690.00	0.0%
72100 · Board Thanksgiving Dinner	1,687.58	996.00	691.58	169.4%
72110 · Highland Shepherds	78.64	207.00	-128.36	38.0%
72200 · Board Meetings	286.58	225.00	61.58	127.4%
72210 · Board Development Meetings	0.00	747.00	-747.00	0.0%
72300 · Staff meetings	173.33	540.00	-366.67	32.1%
72350 · Business Meetings	740.76	450.00	290.76	164.6%
73000 · Annual Campaign - Printing	5,436.23	5,004.00	432.23	108.6%
73050 · Annual Campaign - Postage	0.00	1,500.00	-1,500.00	0.0%
73200 · Week in the Highlands - 5K exp	6,277.74	8,004.00	-1,726.26	78.4%
73250 · Week in the Highlands - Belknap	458.33	3,396.00	-2,937.67	13.5%
73300 · Week in Highlands - Jazz Fest	719.83	3,300.00	-2,580.17	21.8%
73350 · Week in Highlands - Farmington	457.33	3,300.00	-2,842.67	13.9%
73500 · Empty Bowls	1,342.55	996.00	346.55	134.8%
74000 · Welfare	7,715.00	11,997.00	-4,282.00	64.3%
75000 · HCM Community Classes & Events	459.00	0.00	459.00	100.0%
79000 · Miscellaneous Expenses	7,092.95	1,350.00	5,742.95	525.4%
79100 · Equipment Expense	8,488.91	5,877.00	2,611.91	144.4%
79150 · Equipment Repair	596.96	0.00	596.96	100.0%
80010 · Gheens Grant - Supplies	721.28	0.00	721.28	100.0%
99000 · Management Fee	114,210.00	114,210.00	0.00	100.0%
Total Expense	2,385,409.27	2,545,991.00	-160,581.73	93.7%
Net Income	-19,999.77	-129,122.00	109,122.23	15.5%

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2508, Cincinnati, OH 45201

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

Person to Contact:
Joseph Russo

Telephone Number:
(513) 684-3866

Refer Reply to:
EP/EO Division

Date:

OCT 10 1980

990
Exemption

Dear Sir or Madam:

This is in response to your claim that you are not liable to file Form 990,
Return of Organization Exempt from Income Tax.

Our records indicate that you are recognized as exempt under section 501(c)(3) of the Internal Revenue Code of 1954. Furthermore, you are classified as an organization that is not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Revenue Procedure 86-23, in part, provides that an organization recognized as exempt under section 501(c)(3) of the Code which is affiliated with a church or an association of churches and internally supported is not required to file Form 990.

As your organization has provided information to show that you meet the requirements of Revenue Procedure 86-23, you are no longer required to file Form 990.

Please let us know about any future change in the name, address, character, or method of operation of your organization so we may determine the effects on your exempt status, foundation status, and filing requirements.

Thank you for your cooperation.

Sincerely yours


James J. Ryan
District Director

SECRETARY OF STATE
RECEIVED SECRETARY OF STATE
MAY 1 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 Striepe	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 C. 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.

Arthur E. Hornaman
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

COPIES
AND RECORDED
Shelley R. Bagley
MAY 4 1970

SECRETARY OF STATE OF KENTUCKY
BY Arthur E. Hornaman
ASSISTANT SECRETARY OF STATE

Request for Taxpayer Identification Number and Certification

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

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; check only **one** of the following seven boxes:
 Individual/sole proprietor or single-member LLC
 C Corporation
 S Corporation
 Partnership
 Trust/estate
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
 Other (see instructions) ▶ **501-C3**

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) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
1228 East Breckinridge Lane

6 City, state, and ZIP code
Lex. 5, Va. Kentucky 40204

7 List account number(s) here (optional)

Requester's name and address (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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number
 _____ - _____ - _____

or
 Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 on page 3.

Sign Here

Signature of U.S. person ▶ *[Handwritten Signature]* Date ▶ *7/10/16*

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

**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:  Date: ~~2/2/16~~ 7/21/16

Legal Signatory (please print): **Troy D. Burden** Title: **Executive Director**

Phone: **451-3695** Extension: Email: **Tburden@hcmlouisville.org**

9

PAYROLL ATTENDANCE WORKSHEET

Worksheet in order by employee # within dept

For the pay period ending _____

Employee types: H = hourly S = salary N = non-employee

Pay frequencies: D = daily W = weekly B = bi-weekly S = semi-monthly M = monthly Q = quarterly

Dept	Emp-#	Name	Pay	Reg	Ovt	Spcl	Hol	Sick	Vac	Supp	Wks	Wks	Wrk	Temporary
	Soc-sec-#	Type	Pay-freq	sal?	hrs	hrs	hrs	hrs	hrs	earn	vac	wrk	units	ded/earnings
0002	21	RIGGS, BAMBI L.	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
	***-**-3382	H	B											
					Accrued sick/vacation hours		_____	_____						
					State code		__-__	City code	__-__					
23		MALONEY, MEGHANN C	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
	***-**-8287	H	B											
					Accrued sick/vacation hours		_____	_____						
					State code		__-__	City code	__-__					
27		KEHL, THERESA D	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
	***-**-8046	H	B											
					Accrued sick/vacation hours		_____	_____						
					State code		__-__	City code	__-__					
35		BELL, RUBY O	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
	***-**-3678	H	B											
					Accrued sick/vacation hours		_____	_____						
					State code		__-__	City code	__-__					
36		DENHAM, JACLYN	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
	***-**-4484	H	B											
					Accrued sick/vacation hours		_____	_____						
					State code		__-__	City code	__-__					
40		YATES, STACY D.	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
	***-**-6525	H	B											
					Accrued sick/vacation hours		_____	_____						
					State code		__-__	City code	__-__					

PAYROLL ATTENDANCE WORKSHEET

Dept	Emp-#	Name	Soc-sec-#	Type	Pay-freq	Pay	Reg	Ovt	Spcl	Hol	Sick	Vac	Supp	Wks	Wks	Wrk	Temporary
						sal?	hrs	hrs	hrs	hrs	hrs	hrs	earn	vac	wrk	units	ded/earnings
0002	137	DAVIS, WILLIE E	***-**-2770	H	B	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
								Accrued sick/vacation hours	_____	_____							
								State code	__-	City code	__-						
167		LAMFERS, HANNAH S.	***-**-1887	H	B	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
								Accrued sick/vacation hours	_____	_____							
								State code	__-	City code	__-						
172		DAY, MADGE H	***-**-1662	H	B	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
								Accrued sick/vacation hours	_____	_____							
								State code	__-	City code	__-						
176		KOLB, DEBORAH M.	***-**-0301	H	B	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
								Accrued sick/vacation hours	_____	_____							
								State code	__-	City code	__-						
177		KOLB, SUE A	***-**-0312	H	B	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
								Accrued sick/vacation hours	_____	_____							
								State code	__-	City code	__-						
189		SYKES, DEBORAH A	***-**-9935	H	B	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
								Accrued sick/vacation hours	_____	_____							
								State code	__-	City code	__-						
207		CARTER, TERESA G	***-**-5462	H	B	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
								Accrued sick/vacation hours	_____	_____							
								State code	__-	City code	__-						

PAYROLL ATTENDANCE WORKSHEET

Dept	Emp-#	Name	Soc-sec-#	Type	Pay-freq	Pay	Reg	Ovt	Spc1	Hol	Sick	Vac	Supp	Wks	Wks	Wrk	Temporary
						sal?	hrs	hrs	hrs	hrs	hrs	hrs	earn	vac	wrk	units	ded/earnings
0002	264	HAMBY, THERESA J ***-**-4289 H		B													
																	Y N
																	Accrued sick/vacation hours
																	State code __-__ City code __-__
272		SADLER, LANA J ***-**-4856 H		B													
																	Y N
																	Accrued sick/vacation hours
																	State code __-__ City code __-__
280		SCHONBURG, MELODY L ***-**-8114 H		B													
																	Y N
																	Accrued sick/vacation hours
																	State code __-__ City code __-__
298		MORGAN, DEBRA A ***-**-1677 H		B													
																	Y N
																	Accrued sick/vacation hours
																	State code __-__ City code __-__
300		BOGARTY, TENECIA R ***-**-6111 H		B													
																	Y N
																	Accrued sick/vacation hours
																	State code __-__ City code __-__
301		RISEN, SAMANTHA K ***-**-2784 H		B													
																	Y N
																	Accrued sick/vacation hours
																	State code __-__ City code __-__
307		LAMB, CYNTHIA L ***-**-0672 H		B													
																	Y N
																	Accrued sick/vacation hours
																	State code __-__ City code __-__

PAYROLL ATTENDANCE WORKSHEET

Dept	Emp-#	Name	Soc-sec-#	Type	Pay-freq	Pay sal?	Reg hrs	Ovt hrs	Spcl hrs	Hol hrs	Sick hrs	Vac hrs	Supp earn	Wks vac	Wks wrk	Wrk units	Temporary ded/earnings
0003	173	OGBURN, CATHERINE A	***-**-9060	H	B												
Y N _____																	
Accrued sick/vacation hours _____																	
State code __-__ City code __-__																	
216		CARGILL, ALISHA L.	***-**-4242	H	B												
Y N _____																	
Accrued sick/vacation hours _____																	
State code __-__ City code __-__																	
226		DAVIS, JACQUELINE	***-**-2668	H	B												
Y N _____																	
Accrued sick/vacation hours _____																	
State code __-__ City code __-__																	
239		KESSLER, DORIS J	***-**-9730	H	B												
Y N _____																	
Accrued sick/vacation hours _____																	
State code __-__ City code __-__																	
240		MARTINDALE, KEISHA R	***-**-3150	H	B												
Y N _____																	
Accrued sick/vacation hours _____																	
State code __-__ City code __-__																	
250		HAGERMAN, MARY N	***-**-9353	H	B												
Y N _____																	
Accrued sick/vacation hours _____																	
State code __-__ City code __-__																	
256		STEVENSON, ELIZABETH G	***-**-2825	H	B												
Y N _____																	
Accrued sick/vacation hours _____																	
State code __-__ City code __-__																	

PAYROLL ATTENDANCE WORKSHEET

Dept	Emp-#	Name	Pay	Reg	Ovt	Spcl	Hol	Sick	Vac	Supp	Wks	Wks	Wrk	Temporary
			sal?	hrs	hrs	hrs	hrs	hrs	hrs	earn	vac	wrk	units	ded/earnings
		Soc-sec-#	Type	Pay-freq										
0003	268	THOMAS, TILISHA R ***--5756 H	B											
				Y N	_____									
				Accrued sick/vacation hours	_____									
				State code	__-	City code	__-							
295		EGGERS, MAGGIE B ***--9588 H	B											
				Y N	_____									
				Accrued sick/vacation hours	_____									
				State code	__-	City code	__-							
318		WILSON, ELIZABETH D ***--2728 H	B											
				Y N	_____									
				Accrued sick/vacation hours	_____									
				State code	__-	City code	__-							
321		ARAQUE, MITZI L ***--6229 H	B											
				Y N	_____									
				Accrued sick/vacation hours	_____									
				State code	__-	City code	__-							
324		MYNHIER, MARY F ***--1777 H	B											
				Y N	_____									
				Accrued sick/vacation hours	_____									
				State code	__-	City code	__-							
333		SALAZAR, RELYNN ***--4685 H	B											
				Y N	_____									
				Accrued sick/vacation hours	_____									
				State code	__-	City code	__-							
341		NELSON, AMANDA K ***--9118 H	B											
				Y N	_____									
				Accrued sick/vacation hours	_____									
				State code	__-	City code	__-							

PAYROLL ATTENDANCE WORKSHEET

Dept	Emp-#	Name	Soc-sec-#	Type	Pay-freq	Pay sal?	Reg hrs	Ovt hrs	Spcl hrs	Hol hrs	Sick hrs	Vac hrs	Supp earn	Wks vac	Wks wrk	Wrk units	Temporary ded/earnings
0003	342	HARTLAGE, SARAH N	***-**-5078	H	B	Y N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
																	Accrued sick/vacation hours _____
																	State code __-__ City code __-__
357		DANDRIDGE, KIMBERLY L	***-**-4775	H	B	Y N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
																	Accrued sick/vacation hours _____
																	State code __-__ City code __-__
358		MORRIS, FAITH A	***-**-8598	H	B	Y N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
																	Accrued sick/vacation hours _____
																	State code __-__ City code __-__
363		GOODLETT, SHARON M	***-**-7061	H	B	Y N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
																	Accrued sick/vacation hours _____
																	State code __-__ City code __-__
364		HALLINAN, MELISSA N	***-**-3081	H	B	Y N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
																	Accrued sick/vacation hours _____
																	State code __-__ City code __-__
366		FREEMAN, COURTNEY M	***-**-6019	H	B	Y N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
																	Accrued sick/vacation hours _____
																	State code __-__ City code __-__
368		HOPSON, DEONDRA	***-**-8676	H	B	Y N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
																	Accrued sick/vacation hours _____
																	State code __-__ City code __-__

PAYROLL ATTENDANCE WORKSHEET

Dept	Emp-#	Name	Soc-sec-#	Type	Pay-freq	Pay	Reg	Ovt	Spcl	Hol	Sick	Vac	Supp	Wks	Wks	Wrk	Temporary	
						sal?	hrs	hrs	hrs	hrs	hrs	hrs	earn	vac	wrk	units	ded/earnings	
0005	326	NEUHALFEN, WILLIAM B	***-**-2298	H	B		Y	N										
											Accrued sick/vacation hours							
											State code __- City code __-							
349		RILEY, CURTLAND J	***-**-5963	H	B		Y	N										
											Accrued sick/vacation hours							
											State code __- City code __-							
350		GRAVES, MAURICE E	***-**-0919	H	B		Y	N										
											Accrued sick/vacation hours							
											State code __- City code __-							
370		WHITE, ANDREA	***-**-7755	H	B		Y	N										
											Accrued sick/vacation hours							
											State code __- City code __-							
371		HANNON, JENNIFER D	***-**-5832	H	B		Y	N										
											Accrued sick/vacation hours							
											State code __- City code __-							
0006	10	DOUGLAS, DONNA R	***-**-9114	H	B		Y	N										
											Accrued sick/vacation hours							
											State code __- City code __-							
13		BIGELOW, MARY ANN	***-**-2536	H	B		Y	N										
											Accrued sick/vacation hours							
											State code __- City code __-							

PAYROLL ATTENDANCE WORKSHEET

Dept	Emp-#	Name	Pay	Reg	Ovt	Spcl	Hol	Sick	Vac	Supp	Wks	Wks	Wrk	Temporary
		Soc-sec-#	Type	Pay-freq	sal?	hrs	hrs	hrs	hrs	hrs	earn	vac	wrk	units
														ded/earnings
0006	123	MASTERSON, MARY LYNNE	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
		--8465	H	B										
														Accrued sick/vacation hours _____
														State code __-__ City code __-__
236		BROOKS, LEONA F	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
		--8105	H	B										
														Accrued sick/vacation hours _____
														State code __-__ City code __-__
276		LOCKHART, JO ANN	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
		--4243	H	B										
														Accrued sick/vacation hours _____
														State code __-__ City code __-__
332		CLARK, WILLIAM C	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
		--4072	H	B										
														Accrued sick/vacation hours _____
														State code __-__ City code __-__
334		MURPHY, TIFFANY L	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
		--0304	H	B										
														Accrued sick/vacation hours _____
														State code __-__ City code __-__
0008	327	LANDENWICH, SUSAN M	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
		--2546	H	B										
														Accrued sick/vacation hours _____
														State code __-__ City code __-__
355		ORDING, ELIZABETH M	Y	N	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
		--3674	H	B										
														Accrued sick/vacation hours _____
														State code __-__ City code __-__

PAYROLL ATTENDANCE WORKSHEET

Dept	Emp-#	Name	Soc-sec-#	Type	Pay-freq	Pay	Reg	Ovt	Spcl	Hol	Sick	Vac	Supp	Wks	Wks	Wrk	Temporary
						sal?	hrs	hrs	hrs	hrs	hrs	hrs	earn	vac	wrk	units	ded/earnings
0009	5	GROSS, LESLIE	***-**-4367	S	B	Y	N										
0013	245	BURDEN, TROY D	***-**-2475	H	B	Y	N										
335		SAPP, DAVID C	***-**-3284	H	B	Y	N										
339		MOLL JR, JOHN J	***-**-8588	H	B	Y	N										

94 employees on worksheet

-- End of report --

Combined Financial Statements and Schedules

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2014

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king + company
CERTIFIED PUBLIC ACCOUNTANTS

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Susan G. Pike, Vice President
W. Clay Newman
Stephanie D. Kellerman

David A. James *Amanda J. Drake*
Heather M. Rattliff *Jonathan C. Yan*

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Highland Community Ministries, Inc.
Louisville, Kentucky

We have audited the accompanying financial statements of Highland Community Ministries, Inc. (the "Organization") (a nonprofit corporation) which comprise the statement of financial position as of September 30, 2014, and the related statements of activities, changes in fund balances and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2014, 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 Highland Community Ministries, Inc.'s September 30, 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 20, 2015. In our opinion, the summarized comparative information presented herein as of and for the twelve months ended September 30, 2013 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2015 on our consideration of Highlands Community Ministries, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Highland Community Ministries, Inc.'s internal control over financial reporting and compliance.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of program activities on page 17 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic 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
August 26, 2015



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

To the Board of Directors
Highlands Community Ministries, Inc.
Louisville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Highlands Community Ministries, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 26, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Highlands Community Ministries, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Highlands Community Ministries, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Highlands Community Ministries, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


King + Company
Certified Public Accountants

Louisville, Kentucky
August 26, 2015

COMBINED STATEMENT OF FINANCIAL POSITION
(with comparative totals as of September 30, 2013)

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2014

	September 30, 2014			Sept. 30, 2013
	Operating Centers	Fringe Benefit Fund	Quasi-Endowment Fund	Total All Funds
ASSETS				
Cash	\$ 132,172			\$ 132,172
Long-term investments				\$ 86,798
Unappropriated	354,578	\$267,948	\$2,222,198	2,844,724
Accounts receivable	42,770			42,770
Note receivable	225,000			225,000
Vehicles	25,976			25,976
Office equipment	58,016			58,016
Program equipment	151,762			151,762
Facility improvements	258,854			258,854
Eastern Star Home renovation	244,897			244,897
Accumulated depreciation	(628,779)			(628,779)
	<u>\$ 865,246</u>	<u>\$267,948</u>	<u>\$2,222,198</u>	<u>\$3,355,392</u>
				<u>\$3,099,761</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Line of credit	\$ 75,000			\$ 75,000
Prepaid fees and pledges	107,839			107,839
Total liabilities	<u>182,839</u>			<u>182,839</u>
				<u>103,206</u>
Fund balances:				
Designated for:				
Fringe benefit		\$267,948		267,948
Undesignated	682,407		\$2,222,198	2,904,605
Total fund balances	<u>682,407</u>	<u>267,948</u>	<u>2,222,198</u>	<u>3,172,553</u>
	<u>\$ 865,246</u>	<u>\$267,948</u>	<u>\$2,222,198</u>	<u>\$3,355,392</u>
				<u>\$3,099,761</u>

See accompanying notes to financial statements

COMBINED STATEMENT OF ACTIVITIES

(with comparative totals for the twelve months ended September 30, 2013)

HIGHLANDS COMMUNITY MINISTRIES, INC.

For the twelve months ended September 30, 2014

	For the 12 months ended September 30, 2014				For the 12 months ended Sept. 30, 2013
	Operating Centers	Fringe Benefit Fund	Quasi- Endowment Fund	Total All Funds	Total All Funds
SUPPORT AND REVENUE:					
Fees	\$2,246,875			\$2,246,875	\$2,222,531
Program income	143,931			143,931	157,676
Program grant and subsidies	177,674			177,674	200,684
Church pledges	89,754			89,754	84,863
Gifts:					
Unrestricted	102,108			102,108	70,831
Restricted	61,364			61,364	50,833
Earnings on invested funds	14,209	\$11,471	\$110,703	136,383	78,481
Miscellaneous	35,704			35,704	49,194
Total Support and Revenue	<u>2,871,619</u>	<u>11,471</u>	<u>110,703</u>	<u>2,993,793</u>	<u>2,915,093</u>
EXPENSES:					
Program services					
Salary and benefits	2,051,222	9,546		2,060,768	2,057,408
Small equipment purchases	12,042			12,042	15,397
Depreciation expense	15,926			15,926	17,464
Food costs	159,165			159,165	135,334
Homecare	2,135			2,135	5,566
Insurance	44,085			44,085	26,459
Miscellaneous	7,361			7,361	7,443
Premises	120,337			120,337	105,316
Postage	2,629			2,629	3,854
Program costs	273,339			273,339	328,677
Staff training	10,173			10,173	10,124
Travel	4,461			4,461	4,889
Welfare program	95,614			95,614	86,878
Total Program Services	<u>2,798,489</u>	<u>9,546</u>		<u>2,808,035</u>	<u>2,804,809</u>
Fund Raising					
Fund Raising	-0-			-0-	10,482
Salary and benefits	3,667			3,667	3,545
Total Fund Raising	<u>3,667</u>			<u>3,667</u>	<u>14,027</u>
Management and General					
Administrative	49,090			49,090	45,679
Accounting	44,279			44,279	28,771
Interest	1,337			1,337	-0-
Salary and benefits	99,596			99,596	111,234
Printing	2,969			2,969	2,399
Telephone	14,332			14,332	10,917
Total Management and General	<u>211,603</u>			<u>211,603</u>	<u>199,000</u>
Total Expenses	<u>3,013,759</u>	<u>9,546</u>	<u>-0-</u>	<u>3,023,305</u>	<u>3,017,836</u>
Operating revenue over (under) expenses	(142,140)	1,925	110,703	(29,512)	(102,743)
OTHER REVENUE (EXPENSE)					
Unrealized gain on investments	21,208	17,304	166,998	205,510	258,596
Revenue over (under) expenses	<u>\$ (120,932)</u>	<u>\$19,229</u>	<u>\$277,701</u>	<u>\$ 175,998</u>	<u>\$ 155,853</u>

See accompanying notes to financial statements

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
 (with comparative totals for the twelve months ended September 30, 2013)

HIGHLANDS COMMUNITY MINISTRIES, INC.

For the twelve months ended September 30, 2014

	For the 12 months ended September 30, 2014					For the 12 months ended Sept. 30, 2013
	Operating Centers	Annual Campaign	Fringe Benefit Fund	Quasi-Endowment Fund	Total All Funds	Total All Funds
Fund balances -- beginning of period	\$ 389,298	\$ 285,651	\$220,554	\$2,101,052	\$2,996,555	\$2,840,702
Interfund transfers	414,041	(285,651)	28,165	(156,555)	-0-	-0-
Revenue over (under) expenses	(120,932)	-0-	19,229	277,701	175,998	155,853
Fund balances -- end of period	<u>\$ 682,407</u>	<u>-0-</u>	<u>\$267,948</u>	<u>\$2,222,198</u>	<u>\$3,172,553</u>	<u>\$2,996,555</u>

See accompanying notes to financial statements

COMBINED STATEMENT OF CASH FLOWS

(with comparative totals for the twelve months ended September 30, 2013)

HIGHLANDS COMMUNITY MINISTRIES, INC.

For the twelve months ended September 30, 2014

	For the 12 months ended September 30, 2014				For the 12 months ended Sept. 30, 2013
	Operating Centers	Fringe Benefit Fund	Quasi- Endowment Fund	Total All Funds	Total All Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Revenue over (under) expenses	\$(120,932)	\$ 19,229	\$ 277,701	\$ 175,998	\$ 155,853
Adjustments to reconcile revenue over (under) expenses to net cash provided by (used in) operating activities:					
Depreciation	15,926			15,926	17,464
Decrease in accounts receivable	693			693	7,391
(Increase) decrease in prepaid fees and pledges	4,633			4,633	(14,042)
Unrealized gain on investments	(21,208)	(17,304)	(166,998)	(205,510)	(258,596)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(120,888)	1,925	110,703	(8,260)	(91,930)
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of equipment	(34,633)			(34,633)	(46,215)
(Purchases) sales of investments	350,895	(1,925)	(110,703)	238,267	208,982
Increase in note receivable	(225,000)			(225,000)	-0-
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	91,262	(1,925)	(110,703)	(21,366)	162,767
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds from line of credit	75,000			75,000	-0-
NET CASH PROVIDED BY FINANCING ACTIVITIES	75,000			75,000	-0-
NET INCREASE IN CASH AND CASH EQUIVALENTS	45,374	-0-	-0-	45,374	70,837
Cash and cash equivalents at beginning of period	86,798	-0-	-0-	86,798	15,961
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$ 132,172	-0-	-0-	\$ 132,172	\$ 86,798
SUPPLEMENTAL DISCLOSURES					
Interest paid	\$ 1,337			\$ 1,337	-0-

See accompanying notes to financial statements

NOTES TO COMBINED FINANCIAL STATEMENTS

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2014

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, financial assistance 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 a building, which houses several of the Organization's programs.

Basis of Presentation: Highlands Community Ministries, Inc. follows generally accepted accounting principles. The Organization's financial statements are presented on an accrual basis. To ensure observance of limitations and restrictions on the use of resources available to the Organization, the accounts of the Organization are maintained in accordance with the principles of fund accounting. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics are combined into fund groups.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes: The Organization is a not-for-profit organization exempt from the payment of federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions.

Investments: The Organization has adopted FASB ASC 958-320, *Not-for-Profit Entities: Investments – Debt and Equity Securities*. Under ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values on the balance sheet. Unrealized gains and losses are included in the Statement of Activities.

Accounts Receivable: Accounts receivable are primarily amounts due for fees for program services, fiscal year grants and pledges.

Fixed Assets: Fixed assets are stated at cost or value at date of donation less accumulated depreciation. Depreciation is calculated using the straight-line method over 5 to 10 years.

NOTES TO COMBINED FINANCIAL STATEMENTS

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2014

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

Fee Income, Grants and Pledges: Fee and grant income is recognized when earned. Unrestricted pledges are recognized in the year the pledge is obtained.

Comparative Totals: The financial statements include certain prior-period summarized comparative information in total but not by fund. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the twelve-month period ended September 30, 2013, from which the summarized information was derived.

Reclassification: Certain amounts in the September 30, 2013 financial statements have been reclassified to conform to the September 30, 2014 presentation.

NOTE B--INVESTMENTS

The market value of the investments as of September 30, 2014 and September 30, 2013 are as follows:

	9/30/2014		9/30/2013
	Cost	Fair Market Value	Fair Market Value
Money market funds	\$ 39,280	\$ 39,280	\$ 89,097
Fixed income	376,426	447,038	354,666
Common and preferred stocks	685,196	1,060,940	862,680
Mutual funds	1,153,516	1,297,466	1,571,037
	<u>\$2,254,418</u>	<u>\$2,844,724</u>	<u>\$2,877,480</u>

NOTE C--DESIGNATED FUNDS

Highlands Community Ministries, Inc. maintains various designated funds as follows:

Quasi-Endowment Fund: Fund balances in excess of 20% of the operating budget are placed in this special fund. The principal is set aside for the particular Operating Center for capital replacement or other needs. The interest earned on the fund will be utilized for needs determined by the Highlands Community Ministries, Inc. Administration Division.

Fringe Benefit Fund: The interest and principal of the fund's investments are designated to cover the cost of employee pension plans.

NOTES TO COMBINED FINANCIAL STATEMENTS

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2014

NOTE C--DESIGNATED FUNDS--CONTINUED

Annual Campaign Fund: Funds were raised by this campaign to support the programs of Highlands Community Ministries, Inc. Money raised was then allocated as needed to various programs at the discretion of management. The Organization ceased using the fund effective October 1, 2013 and transferred its fund balance to Operating Centers.

NOTE D--COMMITMENTS

Highlands Community Ministries, Inc. utilizes program space at several congregations rent-free. The Organization pays for any additional costs incurred in using the facility. The Eastern Star Home has a twelve-year lease expiring June 1, 2025, on their facility in exchange for renovation, upkeep and one dollar a year. The Douglas Boulevard and St. Paul locations have one-year leases, which expired June 30, 2014 and were renewed until June 30, 2015.

NOTE E--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. For the twelve months ended September 30, 2014 and the twelve months ended September 30, 2013, pension expense was \$9,546 and \$12,387, respectively.

NOTE F--FAIR VALUE OF FINANCIAL INSTRUMENTS

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.

NOTES TO COMBINED FINANCIAL STATEMENTS

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2014

NOTE F--FAIR VALUE OF FINANCIAL INSTRUMENTS--CONTINUED

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, 2014</u>		
Long-term investments	\$2,844,724	\$2,844,724
<u>September 30, 2013</u>		
Long-term investments	\$2,877,480	\$2,877,480

FASB ASC Topic 820, requires disclosures concerning fair value measurements and establishes a three-level valuation hierarchy.

The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows:

Level 1 – inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2 – inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3 – inputs to the valuation methodology are unobservable and significant to the fair value measurement.

NOTES TO COMBINED FINANCIAL STATEMENTS

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2014

NOTE G--PROPERTY AND EQUIPMENT

Property and equipment are summarized as follows:

	<u>9/30/2014</u>	<u>9/30/2013</u>
Vehicles	\$ 25,976	\$ 25,976
Office equipment	58,016	58,016
Program equipment	151,762	148,421
Facility improvements	258,854	227,563
Eastern Star Home renovation	244,897	244,897
	<u>739,505</u>	<u>704,873</u>
Less accumulated depreciation	<u>(628,779)</u>	<u>(612,853)</u>
	<u>\$110,726</u>	<u>\$ 92,020</u>

Depreciation expense was \$15,926 and \$17,464 for the twelve months ended September 30, 2014 and twelve months ended September 30, 2013, respectively.

NOTE H--NOTE RECEIVABLE

The Organization approved advances to Highland Community Campus ("HCC"), a related party, of up to \$250,000 for building improvements and operating expenses. Incremental payments have been made to HCC. At September 30, 2014 the balance due the Organization was \$225,000, of which \$125,000 is secured by a promissory note and real estate. The note bears interest at 4%.

NOTE I--NOTE PAYABLE

The Organization has a line of credit with a commercial bank in the amount of \$75,000, of which \$-0- and \$75,000 was unused at September 30, 2014 and 2013, respectively. The line of credit is due on demand and has an interest rate of .2%. The line of credit is secured by a certificate of deposit in the amount of \$75,000.

NOTE J--DATE OF MANAGEMENT REVIEW

The Organization has evaluated subsequent events through August 26, 2015, the date which the financial statements were available to be issued.

Supplementary Schedules

COMBINING STATEMENT OF FINANCIAL POSITION – OPERATING CENTERS
(with comparative totals as of September 30, 2013)

HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2014

SCHEDULE 1

	September 30, 2014				Sept. 30, 2013			
	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation	Total Operating Centers	Total All Centers
ASSETS								
Cash	\$ 200	\$ 200	\$ 200	\$ 200	\$ 120		\$ 132,172	\$ 86,798
Investments	147,882	76,318	30,111	40,172	35,897	\$24,198	354,578	270,223
Accounts receivable	2,547		13,786	16,620			42,770	43,463
Note receivable	225,000						225,000	225,000
Vehicles				25,976			25,976	25,976
Office equipment	2,402	7,350	9,599	7,284	14,406		58,016	58,016
Program equipment	46,667	71,910	20,640	12,545			151,762	148,421
Facility improvements	31,596	211,791	15,467				258,854	227,563
Eastern Star Home renovation		244,897					244,897	244,897
Accumulated depreciation	(1,073)	(82,832)	(42,196)	(45,571)	(14,164)		(628,779)	(612,853)
	<u>\$360,128</u>	<u>\$160,680</u>	<u>\$47,607</u>	<u>\$57,226</u>	<u>\$36,259</u>	<u>\$24,198</u>	<u>\$865,246</u>	<u>\$492,504</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Line of credit	\$ 75,000						\$ 75,000	
Prepaid fees and pledges	25,779	\$ 19,239					107,839	\$ 103,206
Total liabilities	<u>100,779</u>	<u>19,239</u>					<u>182,839</u>	<u>103,206</u>
Fund balances:								
Undesignated	259,349	97,859	47,607	57,226	36,259	\$24,198	682,407	389,298
Total fund balances	<u>259,349</u>	<u>97,859</u>	<u>47,607</u>	<u>57,226</u>	<u>36,259</u>	<u>24,198</u>	<u>682,407</u>	<u>389,298</u>
	<u>\$360,128</u>	<u>\$160,680</u>	<u>\$47,607</u>	<u>\$57,226</u>	<u>\$36,259</u>	<u>\$24,198</u>	<u>\$865,246</u>	<u>\$492,504</u>

See accompanying notes to financial statements

COMBINING STATEMENT OF ACTIVITIES – OPERATING CENTERS
(with comparative totals for the twelve months ended September 30, 2013)

HIGHLANDS COMMUNITY MINISTRIES, INC.

For the twelve months ended September 30, 2014

	For the 12 months ended September 30, 2014						For the 12 months ended Sept. 30, 2013		
	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		\$1,171,068	\$940,152	\$ 73,644			\$62,011	\$2,246,875	\$2,222,531
Program income	\$ 39,593			7,604	\$ 79,014	\$ 17,720		143,931	157,676
Program grant and subsidies				41,054	83,820	52,800		177,674	200,684
Church pledges	13,200	2,000	2,000	4,900	24,711	40,034	2,909	89,754	84,863
Gifts:									
Unrestricted	60,612	1,000	10,000	1,457	21,139	5,550	2,350	102,108	36,460
Restricted	150	5,819	2,879	1,299	1,728	61,364	800	61,364	50,833
Earnings on invested funds	3,784	634		125	31,161	1,534		14,209	8,224
Miscellaneous								35,704	49,194
Total Support and Revenue	117,339	1,180,521	955,031	130,083	241,573	179,002	68,070	2,871,619	2,810,465
EXPENSES									
Program Services									
Salary and benefits	87,339	883,859	677,507	138,776	204,927	46,292	12,522	2,051,222	2,045,021
Small equipment purchases	807	5,015	2,915	1,601	1,704			12,042	15,397
Depreciation expense	408	2,103	12,660	478		277		15,926	17,464
Food costs		88,090	63,099	5,314	2,662			159,165	135,334
Homecare					2,135			2,135	5,566
Insurance	3,281	14,007	13,870	6,107	2,131	3,410	1,279	44,085	26,459
Miscellaneous	600	3,184	2,382	673	422	100		7,361	7,443
Premises	6,630	42,057	54,109	3,105	7,865	6,571		120,337	105,316
Postage	844			468	1,219	98		2,629	3,854
Program costs	40,304	59,424	53,300	12,883	57,378	12,088	37,962	273,339	328,677
Staff training	661	4,541	4,221	750				10,173	10,124
Travel	1,080	205	813	16	2,347			4,461	4,889
Welfare program						95,614		95,614	86,878
Total Program Services	141,954	1,102,485	884,876	170,171	282,790	164,450	51,763	2,798,489	2,792,422

(CONTINUED)

COMBINING STATEMENT OF ACTIVITIES – OPERATING CENTERS
(with comparative totals for the twelve months ended September 30, 2013)--CONTINUED

HIGHLANDS COMMUNITY MINISTRIES, INC.

For the twelve months ended September 30, 2014

SCHEDULE 2	For the 12 months ended September 30, 2014							For the 12 months ended Sept. 30, 2013	
	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
EXPENSES									
Fund Raising									
Fund Raising									
Salary and benefits	\$ 3,667							\$ -0-	\$ 10,482
	3,667							3,667	3,545
Management and General									14,027
Administrative	(71,141)	\$ 28,607	\$ 33,093	\$ 14,771	\$ 16,646	\$ 15,114	\$ 12,000	49,090	45,679
Accounting	42,079				2,200			44,279	28,771
Interest expense	1,337							1,337	
Salary and benefits	7,339	46,636	45,621		2,969			99,596	111,234
Printing					2,434	2,030		2,969	2,399
Telephone	2,615	2,586	2,748	1,919	2,434			14,332	10,917
	(17,771)	77,829	81,462	16,690	24,249	17,144	12,000	211,603	199,000
Total Management and General									
	127,850	1,180,314	966,338	186,861	307,039	181,594	63,763	3,013,759	3,005,449
Total expenses									
	(10,511)	207	(11,307)	(56,778)	(65,466)	(2,592)	4,307	(142,140)	(194,984)
Operating revenue over (under) expenses									
OTHER REVENUE									
Inter-fund revenue									95,979
Unrealized gain on investments		8,778	4,343	1,960	2,606	2,314	1,207	21,208	27,101
Revenue over (under) expenses	\$ (10,511)	\$ 8,985	\$ (6,964)	\$ (54,818)	\$ (62,860)	\$ (278)	\$ 5,514	\$ (120,932)	\$ (71,904)

HIGHLANDS COMMUNITY MINISTRIES, INC.

SCHEDULE OF PROGRAM ACTIVITIES – ADULT DAY CARE

State Grantor: Commonwealth of Kentucky, Cabinet for
Health and Family Services
Pass-through Grantor: KIPDA
Program Title: Adult Day Care
Pass-through Contract Number: M-06156729 – (HIGH)
Period of Contract: October 1, 2013 to September 30, 2014

REVENUES	Contract Budget	Actual		
State funds	\$8,284	\$8,284		
Total Revenues	\$8,284	\$8,284		
UNITS OF SERVICE	Contract Budgeted Units*	Actual Units Provided	Rate	Amount Earned
Adult Day Health Care	1,689	1,689	\$4.00	\$6,756
Alzheimer's Respite in Day Care	376	376	4.00	1,504
Case Management	6	6	4.00	24
Total	2,071	2,071		8,284
Client billings				-0-
KIPDA Revenues earned				\$8,284
Lesser of amount earned or contract amount				8,284
Actual revenues received from KIPDA				8,284
Excess of amount earned over revenue received - classified as receivable in the general purpose financial statements.				-0-

*As ordered by KIPDA

See accompanying notes to financial statements