

O-644-21

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

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

**Executive Summary of Request**  
\$10,000 to fund HCM food pantry and low-income senior lunch program staff wages.

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

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

8 District #       Primary Sponsor Signature      \$10,000 Amount      11/24/21 Date

**Primary Sponsor Disclosure**  
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.  
Council Member Armstrong has 2 children enrolled in Highlands Community Ministries' Child Care Center

**Approved by:**  
\_\_\_\_\_  
Appropriations Committee Chairman      Date  
Final Appropriations Amount: \_\_\_\_\_

**Applicant/Program:**

Highlands Community Ministries, Inc. Food Pantry and Senior Lunch Program Staff Wages

**Additional Disclosure and Signatures**

**Additional Council Office Disclosure**

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

**Council Member Signature and Amount**

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

**Applicant/Program:**

Highlands Community Ministries, Inc. Food Pantry and Senior Lunch Program Staff Wages

**Additional Disclosure and Signatures**

**Additional Council Office Disclosure**

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

District 16 \_\_\_\_\_ \$ \_\_\_\_\_

District 17 \_\_\_\_\_ \$ \_\_\_\_\_

District 18 \_\_\_\_\_ \$ \_\_\_\_\_

District 19 \_\_\_\_\_ \$ \_\_\_\_\_

District 20 \_\_\_\_\_ \$ \_\_\_\_\_

District 21 \_\_\_\_\_ \$ \_\_\_\_\_

District 22 \_\_\_\_\_ \$ \_\_\_\_\_

District 23 \_\_\_\_\_ \$ \_\_\_\_\_

District 24 \_\_\_\_\_ \$ \_\_\_\_\_

District 25 \_\_\_\_\_ \$ \_\_\_\_\_

District 26 \_\_\_\_\_ \$ \_\_\_\_\_

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**Legal Name of Applicant Organization** Highlands Community Ministries, Inc  
**Program Name and Request Amount** Food Pantry, \$10,000  
and Senior Lunch Program Staff Wages

	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"> <li>▶ Kentucky Secretary of State?</li> <li>▶ Louisville Metro Revenue Commission?</li> <li>▶ Louisville Metro Government?</li> <li>▶ Internal Revenue Service?</li> <li>▶ Louisville Metro Human Relations Commission?</li> </ul>	<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"/> N/A
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"/> Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
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"/> Yes
<b>Prepared by: Megan Metcalf</b>	<b>Date: November 19, 2021</b>

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 1 - APPLICANT INFORMATION

**Legal Name of Applicant Organization:**  
*(as listed on: <http://www.sos.ky.gov/business/records>)* Highlands Community Ministries Inc.

**Main Office Street & Mailing Address:** 1228 East Breckinridge Street; Louisville Kentucky 40204

**Website:** hcmlouisville.org

<b>Applicant Contact:</b>	Troy Burden	<b>Title:</b>	Executive Director
<b>Phone:</b>	451-3695	<b>Email:</b>	tburden@hcmlouisville.org
<b>Financial Contact:</b>	Troy Burden	<b>Title:</b>	Executive Director
<b>Phone:</b>	451-3695	<b>Email:</b>	tburden@hcmlouisville.org

**Organization's Representative who attended NDF Training:** Mary Lynn Masterson

#### GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED

**Program Facility Location(s):** Highlands Community Campus

**Council District(s):** 8      **Zip Code(s):** 40204

### SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION

**PROGRAM/PROJECT NAME:** Food Pantry and Senior Lunch Program Staff Wages

**Total Request: (\$)** \$ 10,000.00      **Total Metro Award (this program) in previous year: (\$)** \$ 10,000.00

**Purpose of Request (check all that apply):**

- Operating Funds (generally cannot exceed 33% of agency's total operating budget)
- Programming/services/events for direct benefit to community or qualified individuals
- Capital Project of the organization (equipment, furnishing, building, etc)

**The Following are Required Attachments:**

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> IRS Exempt Status Determination Letter</li> <li><input checked="" type="checkbox"/> Current year projected budget</li> <li><input checked="" type="checkbox"/> Current financial statement</li> <li><input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H</li> <li><input checked="" type="checkbox"/> Articles of Incorporation (current &amp; signed)</li> <li><input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> Signed lease if rent costs are being requested</li> <li><input checked="" type="checkbox"/> IRS Form W9</li> <li><input type="checkbox"/> Evaluation forms if used in the proposed program</li> <li><input checked="" type="checkbox"/> Annual audit (if required by organization)</li> <li><input checked="" type="checkbox"/> Faith Based Organization Certification Form, if applicable</li> </ul> |
|--|---|

**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.**

<b>Source:</b>	Louisville Metro Senior Nutrition	<b>Amount: (\$)</b>	\$ 25,000.00
<b>Source:</b>	Louisville Metro EAF	<b>Amount: (\$)</b>	\$ 51,000.00
<b>Source:</b>	NDF	<b>Amount: (\$)</b>	\$ 10,000.00

Has the applicant contacted the BBB Charity Review for participation?  Yes  No

Has the applicant met the BBB Charity Review Standards?  Yes  No

Applicant's Initials

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 - AGENCY DETAILS

**Describe Agency's Vision, Mission and Services:**

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

HCM meets its mission by providing services through the following programs: Childcare (3 locations); Meals on Wheels; Two Senior Centers (Woodbourne House, 2024 Woodford Plce; Highlands Community Campus Building, 1228 East Breckinridge Street); Senior Outreach Program (case management and wellness programs and activities for seniors age 50 plus; Youth Recreation (HYR); Individual family and Assistance Program (emergency assistance; Dare to Care Food Pantry; practical education classes; distribution of back to school supplies to students; Thanksgiving and Christmas baskets; gift cards and gifts); Highlands Community Campus (hosts special events throughout the year); Highlands Court Apartments (HUD section 8 low income housing for seniors and disabled individuals).





# HCM Board-2021

Name

## **Bardstown Road Pres**

Marty Hageman

Alicia Bloos

## **Bellarmine**

Mike Ackerman

Julia Senn-Reeves

## **Church of the Advent**

Mary Kay Flege

Holly Hinson

## **Concordia Lutheran**

Rev. Michael Boyd

Ida Boyd

## **Deer Park Baptist**

Tom Coursen

Carol Lincoln

## **Douglass Blvd Christian**

Rosie Sprawls

Karen O'Hara

## **Highland Baptist**

Robert Kahne

Jennifer Porter

## **Highland Presbyterian**

Lauri Wade

Jim Kimmel

## **Highland UMC**

Judy Zitter

## **Immanuel UCC**

David Gibson

Eric Hoffmann

## **Louisville Friends**

Harry Baldwin

## **St. Agnes**

AnnLuiese Montgomery

Elisabeth Walker

## **St. Andrew's Episcopal**

Pat Willis

Ken Cordle

## **St. Brigid**

Kenneth Howe

Peggy Herdon

**St Francis of Assisi**

Tom Herman

**St James**

Leslie Fowler

**St Paul United Methodist**

Susan Stopher

Kevin Childress

**St Raphael**

John Tichenor

Joan Winkler

**Strathmoor Presbyterian**

Cheryl Branch

**Member At Large**

Maureen Norris

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

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

From July 1, 2021 through June 30 2022

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

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

She will benefit many clients getting services.

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

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

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

N/A

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

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

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

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

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

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



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

She will also be a kitchen supervisor when the Senior lunch program begins in the fall. She will serve lunch and clean and sanitize kitchen and eating area.

She will work 15 hours a week. A time sheet will track hours and payroll journal will track pay.

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

IFAP partners with Dare to Care  
Senior lunch program partners with KIPDA and the Louisville Metro Senior Nutrition Program

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 - PROGRAM/PROJECT BUDGET SUMMARY

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

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

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)	
<b>Total Revenue for Costs and Expenses</b>	<b>\$ 0.00</b>

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

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

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Applicant's Initials

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

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

**Agency Fiscal Year Start Date:** October 1, 2021

**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:**

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

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

#### Standard Assurances

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

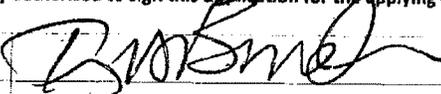
#### Standard Certifications

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

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

### SECTION 8 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:		Date:	7/10/16
Legal Signatory: (please print):	Troy Burden	Title:	Executive Director
Phone: 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



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

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

Gentlemen:

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

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

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

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

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

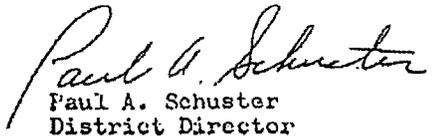
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or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

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

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

This is a determination letter.

Very truly yours,

  
Paul A. Schuster  
District Director



Revenue	Central Office			Facilities			Grand Totals			
	FYE 9/30	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
Congregational		16,262	-	-	-	-	-	60,048	53,000	52,000
Indiv & Grps		1,745	1,500	10,000	-	-	-	95,025	67,350	56,000
Program Income		677	-	-	-	110,000	-	1,798,182	2,165,571	2,778,583
Private Grants		-	-	-	-	-	-	182,235	165,000	129,200
Metro		-	-	-	-	-	-	84,720	61,000	61,000
KIPDA		-	-	-	-	-	-	74,179	59,800	66,176
CARES grant		18,675	-	-	-	-	-	62,325	-	-
Fundraisers		83,488	31,000	16,000	-	-	-	83,488	63,000	48,000
Mgmt Fees		122,076	133,909	182,950	-	-	-	122,076	133,909	182,950
Dividend, Etc		88,034	-	-	-	-	-	88,034	-	-
Total Revenue		330,957	166,409	208,950	-	110,000	-	2,650,836	2,768,630	3,373,909
<b>Expenses</b>										
Wages		115,049	115,769	126,812	-	-	-	1,664,732	1,680,538	1,934,239
FICA		8,512	8,856	9,701	-	-	-	124,236	129,012	147,737
Benefits		42,255	36,503	34,163	-	-	-	264,858	286,935	291,756
Insurance		12,981	6,402	4,277	-	-	-	45,273	45,692	45,986
Program Exp		75,777	44,386	42,358	-	-	-	420,828	406,705	528,786
Client Assistance		-	-	-	-	67,700	-	188,766	149,100	93,500
Housing		6,500	6,000	7,200	-	-	-	87,800	85,401	129,581
Equip Expense		379	500	650	-	-	-	15,078	14,500	10,650
Reserve Fund		-	-	-	-	-	-	-	-	-
Mgmt Fee Exp		-	-	-	-	-	-	118,148	130,111	180,796
Total Expenses		291,092	228,951	276,670	-	110,000	-	2,985,523	2,963,140	3,441,434
Operating Gain/(Loss)		39,865	(62,543)	(67,720)	-	(15,597)	-	(334,687)	(194,510)	(67,525)

**Highlands Community Ministries**  
**Budget vs. Actuals: FY 2020-2021 - FY21 P&L Classes**  
 October 2020 - September 2021

Revenue	01 Douglass/St Paul Daycare	02 Eastern Star Daycare	04 Senior Outreach Program	05 Individual & Family Assist	06 HYR	07 Central Office	TOTAL
	Actual	Actual	Actual	Actual	Actual	Actual	Actual
40000 Congregations Donations			34,204.97	26,121.28		(180.00)	60,146.25
41000 Individuals & Groups Donations	462.50	637.50	4,427.00	12,659.00	3,807.93	46,420.83	68,414.76
43000 Daycare tuition	1,224,242.21	956,894.64					2,181,136.85
44500 Program Reimbursements							2,160,571.00
45100 Mobile Meals III-C (donations)			1,901.75				200.00
45200 Title III-C Reimbursement			25,381.35				1,901.75
45300 Title III-B Senior Center (Kipd			74,599.85				25,381.35
45400 Title III-B Prog Inc (donations							74,599.85
45600 Title III-D Health Promotion			1,800.00				800.00
45700 NDF							1,800.00
45800 Highlands Court Contract							10,000.00
46850 Highland Court Nonprof Contract			29,083.35				29,083.35
46000 Back-to-School Donations			25,000.00	(23.00)			25,000.00
46050 Thanksgiving Donations							(23.00)
46100 Christmas Donations			6,500.00				600.00
46200 Client Pledges from Churches			26,198.91				6,500.00
47100 HYR Spring Soccer Registration					(257.24)		26,198.91
47110 Spring Soccer Sponsorships							(257.24)
47200 HYR Summer Baseball Registration							2,500.00
47210 HYR Summer Baseball Sponsorship							12,150.00
47300 HYR Fall Soccer Registration							500.00
47326 Fall Soccer KRM Donations					38,634.27		38,634.27
47400 HYR Winter Sports Registration					1,134.00		1,134.00
47410 HYR Winter Sports Sponsorships							19,000.00
48000 Annual Campaign			350.00	1,490.00		12,487.00	1,000.00
48050 Give Local Louisville Campaign						2,068.96	40,000.00
							2,068.96

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 Statement of Cash Flows and substantially all disclosures omitted.

**Highlands Community Ministries**  
**Budget vs. Actuals: FY 2020-2021 - FY21 P&L Classes**  
 October 2020 - September 2021

	01 Douglass/St Paul Daycare Actual	02 Eastern Star Daycare Actual	04 Senior Outreach Program Actual	05 Individual & Family Assist Actual	06 HYR Actual	07 Central Office Actual	TOTAL Actual	Budget
48070 Major Contributors						10,000.00	10,000.00	5,000.00
48099 Annual Campaign - Allocated Out							-	(20,000.00)
48211 Empty Bowls - Tckts meal adult						251.00	251.00	-
48230 Empty Bowls - Sponsorships						500.00	500.00	-
48239 Empty Bowls - donations						5,090.00	5,090.00	12,000.00
48299 Empty Bowls - Allocated Out							-	24,000.00
49000 Management Fees							-	133,908.55
49500 HCM Community Classes/Events			2,135.00			162,584.12	162,584.12	5,000.00
49990 Miscellaneous Income						1,868.25	4,003.25	-
52000 State & Local Grant Revenues						184.63	184.63	-
52010 CARES Grant	166,980.00	132,290.00					-	-
52001 Metro L'ville EAF Grant - IFAP				120,000.00			419,270.00	-
52201 Metro Lou NDF Grant - Cen Off			6,283.34	40,475.00			40,475.00	51,000.00
55000 LG&E Grant - ACM				40,000.00			6,283.34	-
55050 LG&E - ACM Pilot Project grant							40,000.00	16,000.00
55100 LG&E Grant - Winterhelp				13,125.00			-	7,000.00
55150 LGE MCFY21				250,000.00			13,125.00	12,000.00
55200 Louisville Water Co Grant				36,000.00			250,000.00	-
56000 Foundation & Corporate Grants				7,628.97			36,000.00	14,000.00
57000 Dividends, Interest & Income	20,000.00						27,628.97	50,000.00
59000 Unrealized Gain - Unrestr Funds						81,639.14	81,639.14	-
Total Revenue	\$ 1,411,684.71	\$ 1,089,822.14	\$ 205,166.81	\$ 580,175.16	\$ 43,318.96	\$ 322,944.35	\$ 3,663,111.93	\$ 2,844,779.56

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 Statement of Cash Flows and substantially all disclosures omitted.

**Highlands Community Ministries**  
**Budget vs. Actuals: FY 2020-2021 - FY21 P&L Classes**  
 October 2020 - September 2021

Expenses	01 Douglas/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assit		06 HYR		07 Central Office		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
60000 Wages - operational	633,114.56		629,541.22		108,975.67		73,165.57		23,982.70		118,175.64		1,786,955.36	1,686,382.13
60200 Wages - III B					26,331.60						(17,149.58)		26,331.60	22,156.00
60600 Wages - Foundtn. & Corp. Grants					10,345.79		5,527.13		1,840.89		7,283.34		(17,149.58)	-
60900 FICA Exp. (employer's)	61,789.93		47,401.07		10,123.45		7,855.07				134,188.15		134,188.15	130,618.83
62000 Health and Disability Insurance	94,723.81		51,279.80		241.15		76.18				27,688.87		191,671.00	274,537.00
62100 Life Ins	1,286.32		1,124.64								53.64		2,781.93	3,761.00
62998 Pension Exp.	4,455.90		3,404.53		478.72		-				1,283.81		9,622.96	8,637.00
63000 Insurance - Commercial Package	8,604.48		8,604.48		2,151.12		2,151.12		2,151.12		2,151.14		25,813.46	24,686.00
63100 Insurance - Crime Policy											1,399.14		1,399.14	-
63200 Insurance - D & O														301.00
63400 Insurance - Workers Comp.	6,778.44		5,939.04		1,364.17		271.04		271.03		543.28		15,167.00	22,330.00
64000 Office Supplies	2,194.36		1,804.04		435.20		298.55				1,139.75		5,871.90	8,450.00
64100 Postage	40.00				513.85		147.85				817.75		1,519.45	1,550.00
64150 Printing & Copying					(448.37)		869.06						420.89	1,775.00
64200 Advertising/Marketing/Promotion	4,628.11		4,628.12						870.99		8,618.85		18,746.07	14,700.00
64210 Membership & Publications					260.22						640.00		640.00	800.00
64500 Telephone	2,285.22		2,709.08								12,385.83		17,640.35	13,086.00
64600 Utilities			11,827.64										11,827.64	11,500.00
64700 Information Technology-Software	4,330.18		2,435.20		514.99		79.09				725.12		8,084.58	1,950.00
64710 Information Technology-Hardware	786.50				517.98		199.99						1,504.47	-
64730 Website											852.70		852.70	900.00
64800 Brightwheel software			1,080.00										1,080.00	9,240.00
64900 Staff Development	4,014.70		4,210.96										8,225.66	6,000.00
64910 Staff & Other Licensure Fees	355.00		330.00		125.00						5,470.19		6,280.19	1,150.00
64920 Staff Recognition	3,976.46		3,768.10		407.41		100.00		100.00		200.00		8,551.97	7,600.00
64930 Travel Reimbursement											316.16		316.16	950.00

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 Statement of Cash Flows and substantially all disclosures omitted.

**Highlands Community Ministries**  
**Budget vs. Actuals: FY 2020-2021 - FY21 P&L Classes**  
 October 2020 - September 2021

	01 Douglass/St Paul Daycare Actual	02 Eastern Star Daycare Actual	04 Senior Outreach Program Actual	05 Individual & Family Assist Actual	06 HYR Actual	07 Central Office Actual	TOTAL Actual	Budget
64940 Volunteer Appreciation				105.95			105.95	250.00
64960 Criminal Records Checks		340.00					340.00	900.00
64990 Bank and Interest Fees								
65000 Housing			9,900.00	9,900.00	1,762.26	2,714.30	2,714.30	4,500.00
65100 Janitorial Supplies	58,800.00	13,692.03		52.05		8,500.00	88,862.26	85,941.00
65200 Building Maintenance	7,379.03	39,777.95	1,040.00	1,710.00	120.00	75.00	21,123.11	24,550.00
65210 Building Maintenance Materials	17,124.16	2,257.74	294.06	922.05			59,847.11	60,500.00
65300 Grounds Maintenance		8,074.23					3,473.85	1,200.00
65400 Playground Maintenance							8,074.23	7,579.00
65500 Facility Improvements	2,210.00	5,097.06					-	600.00
66000 Accounting Fees	10,237.15	10,237.15	2,559.10	2,559.10	2,559.10	2,559.07	7,307.06	10,000.00
66050 Payroll Service Fees							30,710.67	30,420.00
66100 Audit							22,905.46	-
66180 Other Professional Fees							13,478.00	8,000.00
66181 Lawsuit Settlement	9,700.00						16,210.00	-
66200 Hosting & Software License Fees							9,700.00	-
66300 Outside Services							66.94	-
67000 Food & Food Supplies	88,710.76	68,518.65	3,284.81			811.60	811.60	-
67050 Diapers	6,710.00	4,667.52					160,514.22	138,200.00
67100 Wipes	2,023.74	1,977.91					11,377.52	17,500.00
67390 Special Events	360.00	541.80	23.15	74.08		273.17	4,001.65	7,200.00
67400 Classroom Supplies	8,212.49	11,178.89					1,272.20	2,200.00
68200 Community Education & Outreach			3,760.75				19,391.38	16,000.00
69010 Newsletter							1,116.00	2,500.00
69050 Postage for Newsletter							3,455.58	12,000.00
69100 NDF Lunch Program							-	1,500.00
69200 Title III-B Exp - paid by dons.			(325.00)				(325.00)	10,000.00
			(90.00)				(90.00)	600.00

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 Statement of Cash Flows and substantially all disclosures omitted.

**Highlands Community Ministries**  
**Budget vs. Actuals: FY 2020-2021 - FY21 P&L Classes**  
 October 2020 - September 2021

	01 Douglass/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assist		06 HYR		07 Central Office		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
69210 Title III-B Subcont - Tai Chi													1,575.00	1,800.00
69220 Title III-B Subcont - Exercise													-	3,000.00
69230 Title III-B Subcon - Music Ther													-	400.00
69240 Title III-B Subcont - Artist													-	1,500.00
69260 Title III-B Subcon - Wellness													-	600.00
69270 Title III-B Subcon - Dance					815.00								815.00	1,500.00
69400 Title III-D Expenses			1,800.00										1,800.00	1,800.00
69560 Highlands Court Expenses			(325.00)										(325.00)	1,600.00
69910 Tref To Metro III-B Meals dons			1,390.00										1,390.00	2,800.00
69990 Vehicle Maintenance			2,648.20								172.52		2,820.72	1,800.00
70000 LG&E ACM Payments							38,023.60						38,023.60	16,000.00
70050 LG&E - ACM Pilot Project exp.							10,556.45						10,556.45	7,000.00
70100 LG&E Winterhelp Payments														12,000.00
70150 LG&E MCFY21 Payments							227,500.00						227,500.00	-
70200 Lou Water Co Payments							26,835.73						26,835.73	14,000.00
70300 Ministerial - rent, utils, meds							1,939.13						1,939.13	10,000.00
70400 Pledges Support							19,866.05						19,866.05	75,000.00
70410 Pledges-CARES Act							116,749.18						116,749.18	-
70700 Client Assistant (utilities, rent, mortgage)							933.63						933.63	3,500.00
70800 Kitchen & Food Bank Supplies							60.48						60.48	1,800.00
70910 Thanksgiving Program													-	100.00
70920 Christmas Program							4,148.70						4,148.70	250.00
70930 Back-to-School Program							350.79						350.79	250.00
71000 Portajon													-	500.00
71050 HYR Coaches Clinic													-	600.00
71100 Spring Soccer Shirts & Banners													-	9,000.00

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**Highlands Community Ministries**  
**Budget vs. Actuals: FY 2020-2021 - FY21 P&L Classes**  
**October 2020 - September 2021**

	01 Douglass/St Paul Daycare Actual	02 Eastern Star Daycare Actual	04 Senior Outreach Program Actual	05 Individual & Family Assist Actual	06 HYR Actual	07 Central Office Actual	TOTAL Actual	Budget
71110 Spring Soccer Pics & Medals							-	3,000.00
71120 Spring Soccer Referees							-	3,350.00
71130 Spring Soccer Coaches							-	360.00
71140 Spring Soccer KRM Expenses							-	200.00
71150 Spring Soccer Field Maint							-	1,800.00
71160 Spring Soccer Equip & Supplies							-	2,000.00
71200 Summer Baseball Shirts & Banners							-	2,000.00
71210 Summer Baseball Pics & Medals							-	800.00
71220 Summer Baseball Umpires							-	400.00
71250 Summer Baseball Field Maint							-	700.00
71260 Summer Baseball Equip & Supplies							-	500.00
71300 Fall Soccer Shirts & Banners					1,856.20		1,856.20	-
71320 Fall Soccer Referees					1,530.50		1,530.50	-
71350 Fall Soccer Field Maint					2,862.74		2,862.74	-
71360 Fall Soccer Equipment & Supplie					1,193.69		1,193.69	-
71370 Fall Soccer Special Events					129.99		129.99	-
71400 Winter Basketball/Futsal Shirts & Banners							-	5,000.00
71410 Winter Basketball/Futsal Pics & Medals							-	2,300.00
71420 Winter Basketball/Futsal Referees							-	2,000.00
71430 Winter Basketball/Futsal Coaches							-	300.00
71440 Winter Basketball/Futsal KRM Expenses							-	500.00
71450 Winter Basketball/Futsal Field Maint							-	3,000.00
71460 Winter Basketball/Futsal Equip & Supplies							-	1,000.00
72110 Highland Shepherds						843.46	843.46	300.00

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**Highlands Community Ministries**  
**Budget vs. Actuals: FY 2020-2021 - FY21 P&L Classes**  
**October 2020 - September 2021**

	01 Douglass/St Paul Daycare Actual	02 Eastern Star Daycare Actual	04 Senior Outreach Program Actual	05 Individual & Family Assist Actual	06 HYR Actual	07 Central Office Actual	TOTAL Actual	Budget
72150 Interfaith Activity/Program						289.65	289.65	-
72200 Board Meetings						479.78	479.78	250.00
72300 Staff meetings						39.22	39.22	250.00
72350 Business Meetings						484.67	484.67	650.00
73000 Annual Campaign - Printing						3,500.00	3,500.00	-
73025 Annual Campaign - Postage						2,330.00	2,330.00	-
73500 Empty Bowls						3,141.93	3,141.93	-
75000 HCM Community Classes & Events			1,425.00			-	1,425.00	-
79000 Miscellaneous Expenses	588.10					200.00	788.10	1,550.00
79100 Equipment Expense	1,117.40	8,040.63				528.02	9,686.05	14,500.00
79150 Equipment Repair & Maint.		788.60		396.00			1,184.60	2,500.00
99000 Management Fee	70,526.84	54,486.25	10,472.51	25,008.77	2,087.75		162,584.12	133,919.01
99200 Contribution to Program's Reserve Fund								1,026.00
<b>Total Expenses</b>	<b>\$ 1,317,043.64</b>	<b>\$ 1,009,766.33</b>	<b>\$ 202,585.53</b>	<b>\$ 578,432.39</b>	<b>\$ 43,318.96</b>	<b>\$ 256,770.00</b>	<b>\$ 3,407,916.85</b>	<b>\$ 3,046,154.97</b>
<b>Net Operating Revenue</b>	<b>\$ 94,641.07</b>	<b>\$ 80,055.81</b>	<b>\$ 2,581.08</b>	<b>\$ 1,742.77</b>	<b>\$ -</b>	<b>\$ 66,174.35</b>	<b>\$ 245,195.08</b>	<b>\$ (201,375.42)</b>
<b>Other Revenue</b>								
59200 PPP Loan Forgiveness	204,246.45	159,385.98	19,603.89	18,271.72	6,602.20	31,062.76	439,173.00	-
<b>Total Other Revenue</b>	<b>\$ 204,246.45</b>	<b>\$ 159,385.98</b>	<b>\$ 19,603.89</b>	<b>\$ 18,271.72</b>	<b>\$ 6,602.20</b>	<b>\$ 31,062.76</b>	<b>\$ 439,173.00</b>	<b>\$ -</b>
<b>Total Change in Net Assets</b>	<b>\$ 298,887.52</b>	<b>\$ 239,441.79</b>	<b>\$ 22,184.97</b>	<b>\$ 20,014.49</b>	<b>\$ 6,602.20</b>	<b>\$ 97,237.11</b>	<b>\$ 684,368.08</b>	<b>\$ (201,375.42)</b>

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Statement of Cash Flows and substantially all disclosures omitted.

Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements

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

Date: **SEP 10 2010**

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

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

Dear Sir or Madam:

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

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

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

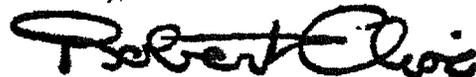
Furthermore, since your foundation status was also not under consideration, you continue to be classified as an organization with foundation status under section 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

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

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

Thank you for your cooperation.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

SECRETARY OF STATE  
**RECEIVED** SECRETARY OF STATE  
 MAY 8 1970 **RECEIVED**  
 APR 24 1970  
 ARTICLES OF INCORPORATION  
 Commonwealth of Kentucky  
 OF  
 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 27 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 notwithstanding 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 Danham 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 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 G. Ritchie  
EDGAR G. RITCHIE

STATE OF KENTUCKY )  
( SS  
COUNTY OF JEFFERSON )

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

Arthur E. Johnson  
Notary Public, Jefferson County, Ky.  
My Commission expires:  
My commission expires August 27, 1971

THIS INSTRUMENT PREPARED BY:

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

COPIES OF THIS INSTRUMENT RECORDED  
James B. Gray  
MAY 6 1970

SECRETARY OF STATE OF KENTUCKY  
William B. Gray  
ASSISTANT SECRETARY OF STATE

# Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.

**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**Highlands Community Ministries Inc.**

**2** Business name/disregarded entity name, if different from above

**3** Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

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:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ►

**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.) See instructions.  
**1228 East Breckinridge Street**

**6** City, state, and ZIP code  
**Louisville, 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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

**Social security number**

			-						
--	--	--	---	--	--	--	--	--	--

or

**Employer identification number**

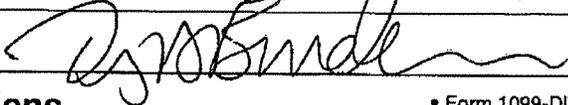
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## Part II Certification

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 for Part II, later.

**Sign Here**    Signature of U.S. person ►     Date ► **7/22/2021**

## General Instructions

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

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

## Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

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



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	<i>Jonathan C. Yan</i>

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

**RE: SAS No. 115 Management/Internal Control Letter**

In planning and performing our audit of the financial statements of Highlands Community Ministries, Inc. (the "Organization") which comprise the statements of financial position as of September 30, 2020 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), in accordance with auditing standards generally accepted in the United States of America, we considered Highlands Community Ministries, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 the Organization'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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be 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.

This communication is intended solely for the information and use of management, the Board of Directors, the Audit Committee, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

King + Company  
Certified Public Accountants

Louisville, Kentucky  
October 27, 2021

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

**RE: SAS No. 114 (Audit Closing Letter)**

We have audited the financial statements of Highlands Community Ministries, Inc. (the "Organization") for the year ended September 30, 2020 and have issued our report thereon dated October 27, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 12, 2021. Professional standards also require that we communicate to you the following information related to our audit.

**SIGNIFICANT AUDIT MATTERS**

**QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Highlands Community Ministries, Inc. are described in Note A to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2020.

We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

The fair market value of the investments was determined by Ameriprise Financial. We confirmed the value of the investments with Ameriprise Financial. We also reviewed the fair value estimate for reasonableness.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosures of Investments and Fair Value of Financial Instruments in Note B to the financial statements.

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The financial statement disclosures are neutral, consistent, and clear.

#### **DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### **CORRECTED AND UNCORRECTED MISSTATEMENTS**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

#### **DISAGREEMENTS WITH MANAGEMENT**

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### **MANAGEMENT REPRESENTATIONS**

We have requested certain representations from management that are included in the management representation letter dated October 27, 2021.

#### **MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### **OTHER AUDIT FINDINGS OR ISSUES**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### **OTHER MATTERS**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and

reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Highlands Community Ministries, Inc. and is not intended to be and should not be used by anyone other than these specified parties.



King + Company  
Certified Public Accountants

Louisville, Kentucky  
October 27, 2021

Audited Financial Statements

# Highlands Community Ministries, Inc.

September 30, 2020 and 2019



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**Audited Financial Statements**

**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**September 30, 2020 and 2019**

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## **INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying statements of financial position of Highland Community Ministries, Inc. (the "Organization") (a nonprofit corporation) as of September 30, 2020 and 2019, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statement**

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 statement. 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 considered internal control relevant to the entity's preparation and fair presentation of the financial statement 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, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Summarized Comparative Information**

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

## **Report on Supplementary Information**

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



King + Company  
Certified Public Accountants

Louisville, Kentucky  
October 27, 2021

# STATEMENTS OF FINANCIAL POSITION

## HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

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

See accompanying notes to financial statements

# STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

## HIGHLANDS COMMUNITY MINISTRIES, INC.

For the years ended September 30, 2020 and 2019

	2020		2019	
	Without Donor Restrictions	With Donor Restrictions	Total All Funds	Total All Funds
<b>SUPPORT AND REVENUE:</b>				
Fees	\$1,895,548		\$1,895,548	\$2,468,976
Program income	171,224		171,224	209,504
Program grant and subsidies	277,849		277,849	178,400
Church pledges	-0-		-0-	99,497
SBA Grants-Cares Act	493,572		493,572	-0-
Gifts	68,921		68,921	35,001
Earnings on invested funds, net	86,897		86,897	102,592
Fundraising, net	12,798		12,798	37,926
Miscellaneous	10,327		10,327	42,709
Total Support and Revenue	3,017,136		3,017,136	3,174,605
<b>EXPENSES:</b>				
Program services	2,689,116		2,689,116	2,757,066
Management and general	284,323		284,323	338,881
Total Expenses	2,973,439		2,973,439	3,095,947
Operating revenue over expenses	43,697		43,697	78,658
<b>OTHER REVENUE</b>				
Unrealized loss on investments	(18,866)		(18,866)	414
INCREASE IN NET ASSETS	24,831		24,831	79,072
NET ASSETS AT BEGINNING OF PERIOD	3,464,809		3,464,809	3,385,737
NET ASSETS AT END OF PERIOD	\$3,489,640	-0-	\$3,489,640	\$3,464,809

See accompanying notes to financial statements

## STATEMENT OF FUNCTIONAL EXPENSES

### HIGHLANDS COMMUNITY MINISTRIES, INC.

For the years ended September 30, 2020 and 2019

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

See accompanying notes to financial statements

# STATEMENT OF CASH FLOWS

## HIGHLANDS COMMUNITY MINISTRIES, INC.

For the years ended September 30, 2020 and 2019

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

See accompanying notes to financial statements

## NOTES TO FINANCIAL STATEMENTS

### HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

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

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

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

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

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

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

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

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

# NOTES TO FINANCIAL STATEMENTS

## HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

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

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

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

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

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

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

### HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

#### NOTE B--INVESTMENTS AND FAIR VALUE OF FINANCIAL INSTRUMENTS

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

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

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

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

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

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

#### NOTE C--COMMITMENTS

The Organization leases space at four properties under operating leases.

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

## NOTES TO FINANCIAL STATEMENTS

### HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

#### NOTE C--COMMITMENTS--CONTINUED

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

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

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

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

#### NOTE D--PROPERTY AND EQUIPMENT

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

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

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

#### NOTE E--NOTE RECEIVABLE

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

## NOTES TO FINANCIAL STATEMENTS

### HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2020 and 2019

#### NOTE F--LINE OF CREDIT

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

#### NOTE G--DATE OF MANAGEMENT REVIEW

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

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

#### NOTE H--LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

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

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

# **Supplementary Schedules**

**COMBINING STATEMENT OF FINANCIAL POSITION – OPERATING CENTERS**

**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**September 30, 2020**

**SCHEDULE 1**

	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
<b>ASSETS</b>								
Cash	\$ 211,292							\$ 211,292
Investments	2,002,961	\$192,629	\$151,047		\$26,874	\$39,540	\$10,998	2,424,049
Accounts receivable		9,683	6,818					16,501
Note receivable	688,960							688,960
Property, plant and equipment, net	4,244	18,476	66,596	\$237				89,553
Accrued interest receivable	119,400							119,400
<b>Total Assets</b>	<b>\$3,026,857</b>	<b>\$220,788</b>	<b>\$224,461</b>	<b>\$237</b>	<b>\$26,874</b>	<b>\$39,540</b>	<b>\$10,998</b>	<b>\$3,549,755</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable	\$ 2,115	\$ 6,369	\$ 4,475		\$ 724	\$ 1,968	\$ 633	\$ 16,284
Credit card payable		395						395
Deferred Revenue	14,917	7,063	1,761					8,824
Other current liabilities:	17,032	10,294	6,773		1,382	874	372	34,612
<b>Total liabilities</b>	<b>34,064</b>	<b>24,121</b>	<b>13,009</b>		<b>2,106</b>	<b>2,842</b>	<b>1,005</b>	<b>60,115</b>
<b>Net Assets:</b>								
With donor restrictions								-0-
Without donor restrictions	3,009,825	196,667	211,452	\$237	24,768	36,698	9,993	3,489,640
<b>Total Liabilities and Net Assets</b>	<b>\$3,026,857</b>	<b>\$220,788</b>	<b>\$224,461</b>	<b>\$237</b>	<b>\$26,874</b>	<b>\$39,540</b>	<b>\$10,998</b>	<b>\$3,549,755</b>

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

**September 30, 2019**

**SCHEDULE 2**

	Central Office	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation	Total Operating Centers
<b>ASSETS</b>								
Cash	\$ 204,645							\$ 204,645
Investments	2,027,041	\$218,975	\$164,450		\$27,793	\$31,713	\$16,441	2,486,413
Accounts receivable		13,762	12,248					26,010
Related party receivable	51,821							51,821
Note receivable	597,000							597,000
Property, plant and equipment, net		23,093	75,240	\$476				98,809
Accrued interest receivable	95,520							95,520
<b>Total Assets</b>	<b>\$2,976,027</b>	<b>\$255,830</b>	<b>\$251,938</b>	<b>\$476</b>	<b>\$27,793</b>	<b>\$31,713</b>	<b>\$16,441</b>	<b>\$3,560,218</b>

**LIABILITIES AND FUND BALANCES**

<b>Liabilities:</b>								
Line of credit	\$ 43,396							\$ 43,396
Accounts payable	4,736	\$ 1,636	\$ 4,295		\$ 1,597	\$ 4,269	\$10,638	27,171
Credit card payable		3,614						3,614
Deferred Revenue		16,718	4,147					20,865
Other current liabilities:	363							363
<b>Total liabilities</b>	<b>48,495</b>	<b>21,968</b>	<b>8,442</b>		<b>1,597</b>	<b>4,269</b>	<b>10,638</b>	<b>95,409</b>
<b>Net Assets:</b>								
With donor restrictions								
Without donor restrictions	2,927,532	233,862	243,496	\$476	26,196	27,444	5,803	3,464,809
<b>Total Liabilities and Net Assets</b>	<b>\$2,976,027</b>	<b>\$255,830</b>	<b>\$251,938</b>	<b>\$476</b>	<b>\$27,793</b>	<b>\$31,713</b>	<b>\$16,441</b>	<b>\$3,560,218</b>

See accompanying notes to financial statements

**COMBINING STATEMENT OF ACTIVITIES – OPERATING CENTERS**

**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**For the year ended September 30, 2020**

**SCHEDULE 3**

	Central Office	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation	Total Operating Centers
<b>SUPPORT AND REVENUE</b>								
Fees	\$ 18,008	\$ 1,038,863	\$ 753,106		\$ 29,385	\$ 56,136	\$ 50	\$ 1,895,548
Program income	295				72,782	43,735	54,412	171,224
Program grant and subsidies					86,894	190,955		277,849
Church pledges								
Gifts	43,921				10,590	14,410		68,921
SBA Grants-Cares Act	431,247	37,050	25,275					493,572
Earnings on invested funds	71,828	6,893	5,405		962	1,415	394	86,897
Fundraising	8,040					4,758		12,798
Miscellaneous	10,953	(626)						10,327
<b>Total Support and Revenue</b>	<b>584,292</b>	<b>1,082,180</b>	<b>783,786</b>		<b>200,613</b>	<b>311,409</b>	<b>54,856</b>	<b>3,017,136</b>
<b>EXPENSES</b>								
Program services		1,211,550	893,860	\$ 3,116	193,068	296,979	90,543	2,689,116
Management and general	284,323	1,211,550	893,860	3,116	193,068	296,979	90,543	284,323
<b>Total Expenses</b>	<b>284,323</b>	<b>1,211,550</b>	<b>893,860</b>	<b>3,116</b>	<b>193,068</b>	<b>296,979</b>	<b>90,543</b>	<b>2,973,439</b>
Operating revenue over (under) expenses	299,969	(129,370)	(110,074)	(3,116)	7,545	14,430	(35,687)	43,697
<b>OTHER EXPENSES</b>								
Unrealized loss on investments	(15,589)	(1,499)	(1,176)		(209)	(308)	(85)	(18,866)
Revenue over (under) expenses	\$284,380	\$ (130,869)	\$ (111,250)	\$ (3,116)	\$ 7,336	\$ 14,122	\$ (35,772)	\$ 24,831

See accompanying notes to financial statements

**COMBINING STATEMENT OF ACTIVITIES – OPERATING CENTERS**  
**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**For the year ended September 30, 2019**

**SCHEDULE 4**

**SUPPORT AND REVENUE**

	Central Office	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation	Total Operating Centers
Fees		\$1,393,191	\$1,068,174	\$ 7,611	\$ 77,238	\$ 250	\$127,675	\$2,468,976
Program income	\$ 4,341				74,001	103,859		209,504
Program grant and subsidies	540				23,406	60,109		178,400
Church pledges	12,935			3,047	3,196	2,060		99,497
Gifts	29,745				1,208	1,378	715	35,001
Earnings on invested funds	82,625	9,518	7,148					102,592
Fundraising	37,937		(11)					37,926
Miscellaneous	42,510				199			42,709
Total Support and Revenue	210,633	1,402,709	1,075,311	10,658	179,248	167,656	128,390	3,174,605

**EXPENSES**

Program services		1,270,201	975,507	49,147	174,818	168,693	118,700	2,757,066
Management and general	338,881							338,881
Total Expenses	338,881	1,270,201	975,507	49,147	174,818	168,693	118,700	3,095,947
Operating revenue over (under) expenses	(128,248)	132,508	99,804	(38,489)	(4,430)	(1,037)	9,690	78,658

**OTHER REVENUE**

Unrealized gain on investments	333	38	29		5	6	3	414
Revenue over (under) expenses	\$(127,915)	\$ 132,546	\$ 99,833	\$(38,489)	\$ 4,435	\$ (1,031)	\$ 9,693	\$ 79,072

See accompanying notes to financial statements

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

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

Legal Name of Applicant Organization:

*Highlands Community Ministries, Inc*

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

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

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

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

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

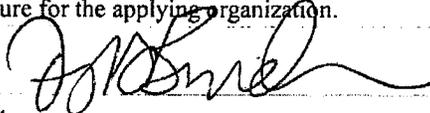
The grantee organization may not use public funds in any way that involves proselytization or self-promotion of the organization.

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

**SIGNATURE**

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

Signature of Legal Signatory:



Date:

*7/22/2021*

Legal Signatory (please print)

*Tracy D. Burden*

Title:

*Executive Director*

Phone:

*502 451 3695*

Extension:

*202*

Email:

*tburden@hcm.louisville.org*



# Kentucky Secretary of State Michael G. Adams

## HIGHLANDS COMMUNITY MINISTRIES, INC.

File Annual Report	File Statement of Change of Principal Office	
File Statement of Change of registered Agent / Registered Address		
Printable Forms	Additional Services	Certificates

### General Information

<b>Organization Number</b>	0022972
<b>Name</b>	HIGHLANDS COMMUNITY MINISTRIES, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	5/4/1970
<b>Organization Date</b>	5/4/1970
<b>Last Annual Report</b>	6/7/2021
<b>Principal Office</b>	1228 E. BRECKINRIDGE ST. BOX #2 LOUISVILLE, KY 40204
<b>Registered Agent</b>	TROY BURDEN 1228 EAST BRECKINRIDGE ST LOUISVILLE, KY 40204

### Current Officers

<b>President</b>	TOM COURSEN
<b>Vice President</b>	SUSAN STOPHER
<b>Secretary</b>	LAURI WADE
<b>Treasurer</b>	ERIC HOFFMANN
<b>Director</b>	MARTY HAGEMAN
<b>Director</b>	KEVIN CHILDRESS

<b>Director</b>	MAUREEN NORRIS, PHD
<b>Director</b>	ALICIA BLOOS
<b>Director</b>	MICHAEL ACKERMAN
<b>Director</b>	MICHAEL BOYD
<b>Director</b>	KAREN O'HARA
<b>Director</b>	JENNIFER PORTER
<b>Director</b>	JIM KIMMEL
<b>Director</b>	JUDY ZITTER
<b>Director</b>	DAVID GIBSON
<b>Director</b>	HAROLD BALDWIN
<b>Director</b>	ANNELUISE MONTGOMERY
<b>Director</b>	ELISABETH WALKER
<b>Director</b>	KEN CORDLE
<b>Director</b>	PATRICIA WILLIS
<b>Director</b>	KENNETH HOWELL
<b>Director</b>	TOM HERMAN
<b>Director</b>	LESLIE FOWLER
<b>Director</b>	JOHN TICHNOR
<b>Director</b>	CHERYL BRANCH
<b>Director</b>	MARY KAY FLEGE
<b>Director</b>	BEN HARRIS
<b>Director</b>	ROSIE SPRAWLS
<b>Director</b>	JOAN WINKLER

### **Individuals / Entities listed at time of formation**

<b>Director</b>	LOWELL ARMSTRONG
<b>Director</b>	CHAS L TIMBLER
<b>Director</b>	ALICIA RICKERT
<b>Director</b>	MARGARET STRIEPE
<b>Director</b>	EDGAR C RITCHIE
<b>Incorporator</b>	EDGAR RITCHIE

### **Images available online**

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

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

Annual Report	2/22/2012	1 page	tiff	PDF
Annual Report	2/9/2011	2 pages	tiff	PDF
Annual Report	3/5/2010	2 pages	tiff	PDF
Annual Report	1/14/2009	3 pages	tiff	PDF
Annual Report	1/18/2008	2 pages	tiff	PDF
Annual Report	1/12/2007	2 pages	tiff	PDF
Annual Report	1/26/2006	3 pages	tiff	PDF
Annual Report	2/16/2005	1 page	tiff	PDF
Annual Report	5/2/2003	2 pages	tiff	PDF
Annual Report	3/27/2002	2 pages	tiff	PDF
Annual Report	4/17/2001	2 pages	tiff	PDF
Annual Report	4/19/1999	2 pages	tiff	PDF
Annual Report	4/24/1998	2 pages	tiff	PDF
Annual Report	7/1/1997	2 pages	tiff	PDF
Annual Report	7/1/1996	2 pages	tiff	PDF
Annual Report	7/1/1995	2 pages	tiff	PDF
Annual Report	3/24/1994	2 pages	tiff	PDF
Annual Report	3/17/1993	2 pages	tiff	PDF
Annual Report	3/18/1992	2 pages	tiff	PDF
Annual Report	7/1/1991	1 page	tiff	PDF
Annual Report	7/1/1990	2 pages	tiff	PDF
Annual Report	7/1/1989	2 pages	tiff	PDF
Annual Report	7/1/1988	1 page	tiff	PDF

## Assumed Names

## Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	6/7/2021 5:28:17 PM	6/7/2021 5:28:17 PM	
Annual report	4/29/2020 1:37:38 PM	4/29/2020 1:37:38 PM	
Amendment to annual report	9/10/2019 11:58:31 AM	9/10/2019 11:58:31 AM	
Annual report	4/25/2019 2:58:28 PM	4/25/2019 2:58:28 PM	
Annual report	5/15/2018 5:26:09 PM	5/15/2018 5:26:09 PM	
Annual report	4/26/2017 10:49:34 AM	4/26/2017 10:49:34 AM	
Registered agent address change	4/26/2017 10:41:19 AM	4/26/2017 10:41:19 AM	
Annual report	6/30/2016 12:59:17 PM	6/30/2016 12:59:17 PM	
Annual report	3/9/2015 1:29:22 PM	3/9/2015 1:29:22 PM	
Principal office change	7/22/2014 6:01:24 PM	7/22/2014 6:01:24 PM	
Annual report	3/25/2014 2:10:33 PM	3/25/2014	
Annual report	2/21/2013 9:20:00 AM	2/21/2013	

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

## Microfilmed Images

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

Annual Report	2/14/2005	1 page
Annual Report	3/24/2004	2 pages
Annual Report	5/2/2003	2 pages
Annual Report	3/27/2002	2 pages
Annual Report	4/17/2001	2 pages
Annual Report	5/1/2000	2 pages
Annual Report	4/19/1999	2 pages
Annual Report	4/24/1998	2 pages
Annual Report	7/1/1997	2 pages
Annual Report	7/1/1996	2 pages
Annual Report	7/1/1995	2 pages
Annual Report	3/24/1994	2 pages
Annual Report	3/17/1993	2 pages
Annual Report	3/18/1992	2 pages
Annual Report	7/1/1991	1 page
Annual Report	7/1/1990	2 pages
Annual Report	7/1/1989	2 pages
Annual Report	7/1/1988	1 page
Statement of Change	9/29/1982	2 pages
Annual Report	5/24/1971	10 pages
Articles of Incorporation	5/4/1970	5 pages

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Kentucky Unbridled Spirit