

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

**received**  
 7-21-14 @ 11:23 am  
 JFB

**Applicant/Program: South Louisville Community Ministries**

**Executive Summary of Request:**

South Louisville Community Ministries will hold a fundraiser in the name of The Taste of South Louisville. Revenue generated will be deposited directly into the operation account of the agency to assist with programming it provides as well as to offset the expenses incurred in holding the event. The agency provides emergency assistance to qualifying residents for partial rent, utilities and medications.

The event is open to the public and is great exposure for restaurants and vendors in south Louisville.

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

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

|            |   |              |                |
|------------|---|--------------|----------------|
| <u>15</u>  |  | <u>2000-</u> | <u>7-16-14</u> |
| District # | Primary Sponsor Signature   | Amount       | 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.

**Approved by:**

|                                   |       |
|-----------------------------------|-------|
| _____                             | _____ |
| Appropriations Committee Chairman | Date  |

**Clerk's Office Only:**

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

**Applicant/Program: SOUTH LOUISVILLE COMMUNITY MINISTRIES**

**"TASTE OF SOUTH LOUISVILLE"**

**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.

|       |                         |   |                                       |                        |
|-------|-------------------------|---|---------------------------------------|------------------------|
| 2,600 | <u>21</u><br>District # | <br>Council Member Signature  | <u>2,000</u><br>Amount                | <u>7-17-14</u><br>Date |
| 1,000 | <u>13</u><br>District # | <u>Vicki Aubrey Welch</u><br>Council Member Signature   | <u>\$1,000<sup>00</sup></u><br>Amount | <u>7-17-14</u><br>Date |
| 1,000 | <u>6</u><br>District #  | <br>Council Member Signature  | <br>Amount                            | <br>Date               |
| 300.  | <u>3</u><br>District #  | <u>Mary Horvath</u><br>Council Member Signature   | <u>300<sup>00</sup></u><br>Amount     | <u>7-17-14</u><br>Date |
| 560   | <u>10</u><br>District # | <u>Jim King</u><br>Council Member Signature   | <u>500</u><br>Amount                  | <u>7/24/14</u><br>Date |
| 1,000 | <u>12</u><br>District # | <u>Mike Blackwell/SK</u><br>Council Member Signature  | <u>\$1,000<sup>00</sup></u><br>Amount | <u>7/17/14</u><br>Date |
|       | <u>25</u><br>District # | <br>Council Member Signature | <u>\$200.<sup>00</sup></u><br>Amount  | <u>7/17/14</u><br>Date |

## NDF NON-PROFIT APPLICATION CHECKLIST

|   |                                   |
|---|-----------------------------------|
| <b>Legal Name of Applicant Organization:</b> <i>South Louisville Community Ministries</i>   |                                   |
| <b>Program Name:</b> <i>Justice of South Louisville</i> <b>Request Amount:</b> <i>8,000</i>   | <b>Yes/No/NA</b>                  |
| <b>Request form:</b> Is the NDF request form signed by all Council Member(s) appropriating funding?   | Y                                 |
| <b>Request form:</b> Is the funding proposed less than or equal to the request amount?  | Y                                 |
| <b>Request form:</b> Have all known Council or Staff relationships to the Agency been adequately disclosed on the cover sheet?  | Y                                 |
| <b>Application Page 1:</b> Has prior Metro funds committed/granted been disclosed?  | Y                                 |
| <b>Application Page 1:</b> Is the application properly signed and dated by authorized signatory?  | Y                                 |
| <b>Application Page 3:</b> Reimbursement funding – One or two boxes checked if any expenses are incurred before the grant award period. Is all required documentation included?   | Y                                 |
| <b>Application Pages 3 – 5:</b> Is the proposed public purpose of the program well-documented?  | Y                                 |
| <b>Application 4:</b> Is there adequate documentation of how the proceeds of the fundraiser will be spent?  | Y                                 |
| <b>Application Budget Page 6:</b> Does the application budget reflect only the revenue and expenses of the project/program (page 6) if the request is not an operating budget request? Is all detail schedules included for “Metro, Non Metro and Total” expense funds for client assistance, community events & festivals and other expenses? And does the Non-Metro Revenue equal the Non-Metro expenses? | Y                                 |
| <b>Faith Based Organizations:</b> Is the signed Faith Based Form signed and included?   | Y                                 |
| <b>Jefferson County Only:</b> Will all funding be spent in Louisville/Jefferson County?   | Y                                 |
| <b>Capital Project(s) request:</b> Is the cost estimate(s) from proposed vendor(s) included?  | N/A                               |
| <b>Good Standing:</b> Is the entity in good standing with: <ul style="list-style-type: none"> <li>• Kentucky Secretary of State – include Secretary of State website information on organization</li> <li>• Louisville Metro Government – check OMB monthly report filed in Council Financial Reports</li> <li>• Internal Revenue Service – most recent Form 990 included</li> </ul>                        | Yes                               |
| <b>Separate Taxing Districts:</b> If Metro funding is for a separate taxing district, is the funding appropriated for a program outside the legal responsibility of that taxing district?   | na                                |
| <b>Small Cities:</b> Is the resolution included agreeing to partner with Louisville Metro on the capital project? (IRS Determination letter not required, Form 990 not required, but KY SOS acknowledgement is)   | na                                |
| <b>Operating Requests:</b> Is recommended operating funding less than or equal to 33% of total operating budget?  | Yes                               |
| <b>IRS Exempt Proof:</b> Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?  | Yes                               |
| <b>Operating Budget:</b> Is the organization’s current fiscal year operating budget included?   | Yes                               |
| <b>Ordinance Required:</b> Is the amount committed by Council members greater than \$5,000 to any one project/program within an organization in this fiscal year.   | Yes                               |
| <b>Board Members:</b> Is the entity’s board member list (with term length/term limits) included?  | Yes                               |
| <b>Staff:</b> Is a list of the highest paid staff included with their expected annual personnel costs?  | Yes                               |
| <b>Annual Audit:</b> Is the most recent annual audit (if required by organization) included?  | na                                |
| <b>Rent Requests:</b> Is a copy of signed lease included?   | na                                |
| <b>Articles of Incorporation:</b> Are the Articles of Incorporation of the organization included?   | Yes                               |
| <b>IRS Form W-9:</b> Is the IRS Form W-9 included?  | Yes                               |
| <b>Evaluation Forms:</b> Are the evaluation forms (if program participants are given evaluation forms) included?  | na                                |
| <b>Affirmative Action:</b> Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required by the organization)?   | na                                |
| <b>Prepared by:</b> <i>Steven Hughes</i>  | <b>Date:</b> <i>July 17, 2014</i> |



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

| SECTION 1 – APPLICANT INFORMATION   |   |  |                                 |
|---|---|--|---------------------------------|
| <b>Legal Name of Applicant Organization:</b>  |   | <b>South Louisville Community Ministries</b>   |                                 |
| <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>  |   |  |                                 |
| <b>Main Office Street &amp; Mailing Address:</b> 415 1/2 West Ashland Ave, Louisville, KY 40214   |   |  |                                 |
| <b>Website:</b> slcm.org  |   |  |                                 |
| <b>Applicant Contact:</b>   | J. Gregory Pike                               | <b>Title:</b>  | Interim Executive Director      |
| <b>Phone:</b>   | (502) 361-7763                                | <b>Email:</b>  | pnancygregory@bellsouth.net     |
| <b>Financial Contact:</b>   | Kate Husk                                     | <b>Title:</b>  | Deputy Director-Client Services |
| <b>Phone:</b>   | (502) 361-7763                                | <b>Email:</b>  | katehusk@gmail.com              |
| <b>Organization's Representative who attended NDF Training:</b> Greg Pike and Kate Husk   |   |  |                                 |
| GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED  |   |  |                                 |
| <b>Program Facility Location(s):</b>  | 415 1/2 West Asland Ave, Louisville, KY 40214 |  |                                 |
| <b>Council District(s):</b>   | 6, 12, 13, 15, 21, 25                         | <b>Zip Code(s):</b>  | 40208, 40214, 40215             |
| SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION   |   |  |                                 |
| <b>PROGRAM/PROJECT NAME:</b> Taste of South Louisville  |   |  |                                 |
| <b>Total Request: (\$)</b>  | \$8000  | <b>Total Metro Award (this program) in previous year: (\$)</b>   | \$8000                          |
| <b>Purpose of Request (check all that apply):</b>   |   |  |                                 |
| <input checked="" type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget)<br><input type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals<br><input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)  |   |  |                                 |
| <b>The Following are Required Attachments:</b>  |   |  |                                 |
| <input checked="" type="checkbox"/> IRS Exempt Status Determination Letter<br><input checked="" type="checkbox"/> Current Year Projected Budget<br><input checked="" type="checkbox"/> List of Board of Directors (include term & term limits)<br><input checked="" type="checkbox"/> Current financial statement<br><input type="checkbox"/> Most recent IRS Form 990 or 1120-H<br><input checked="" type="checkbox"/> Articles of Incorporation<br><input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense |   | <input type="checkbox"/> Signed lease if rent costs are being requested<br><input checked="" type="checkbox"/> IRS Form W9<br><input type="checkbox"/> Evaluation forms if used in the proposed program<br><input checked="" type="checkbox"/> Annual audit (if required by organization)<br><input type="checkbox"/> Faith Based Organization Certification Form, if required<br><input checked="" type="checkbox"/> Staff including the 3 highest paid staff |                                 |
| <b>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>   |   |  |                                 |
| <b>Source:</b>  | Lou Metro Formula Grant                       | <b>Amount: (\$)</b>  | \$172,000                       |
| <b>Source:</b>  | NDF Families Helping Families                 | <b>Amount: (\$)</b>  | \$8000                          |
| <b>Source:</b>  | NDF Taste of South Louisville                 | <b>Amount: (\$)</b>  | \$8000                          |
| Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |   |  |                                 |
| Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |   |  |                                 |

Applicant's Initials



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 - AGENCY DETAILS

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

South Louisville Community Ministries' mission is to enhance the social, health, economic and community development of adults, youth and children by coordinating resources.

South Louisville Community Ministries works with various groups and other community resources to provide emergency financial assistance for rent eviction notices and brown out notices from utility companies. The agency provides emergency financial assistance for medications, prescription eye-glasses, and provides a food pantry for the distribution of USDA commodities, Dare-to-Care food bank food and food donated by churches and other groups.

Our agency operates seven (7) Meals on Wheels routes serving over sixty-five home-bound elderly each day. The SLCM Adult Day Care Program serves over twenty-five mentally and physically challenged adults in a medical-model, activities program. Utilizing interns from local colleges we are able to offer marriage and family counseling to a limited number of client. Recently a volunteer has begun offering Job Coaching/Counseling services to our clients.

In recent years we have averaged assisting over one-thousand families with financial assistance for shelter and utilities, over six-hundred individuals with medication assistance, and over forty-five-hundred families with food. Unfortunately, it is estimated that we are unable to assist in excess of seven-thousand families due to a lack of staff and/or financial resources or due to clients exhausting their allowed number of visits in one year.

The goal of the Ministries is to reduce the number of families that are turned away due to lack of resources. Fund raisers such as The Taste of South Louisville help us to attain that goal.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 4 - 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.):**

The Taste of South Louisville is a one-day event, open to the general public, which will be held on August 23, 2014 from 6:00 PM to 8:30 PM at Churchill Downs on Millionaires Row. It is a food tasting event in which patrons pay an admissions fee to receive a sample of various specialty foods from participating South Louisville and Metro Louisville restaurants.

In addition to admissions, revenue is also generated by requesting participating restaurants to donate their food samples to help offset the expenses of the event and to enhance the profitability of the event. Revenues in excess of expenses of the event will produce profit for the event. Funds generated by this event in excess of the NDF Grant dollars (\$8000) will go directly back into the operation of the agency and to the programming it provides.

NDF dollars are requested to offset the general operating expenses that are the major expense in this community event/fund raiser.

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

The \$8000 of NDF dollars requested by this application will be used as follows:

\$3800: will be utilized to provide emergency assistance to qualifying residents residing in the South Louisville area. This assistance may be in the form of partial payments for rent, utilities and/or medications/prescription eye wear.

\$4200: will be used to offset expenses incurred in holding the event, i.e., expenses associated with the venue (Churchill Downs) and miscellaneous costs including decorations, table cloth rental, and the cost of food that will be purchased (which is in addition to the food donated by participating restaurants).

There are no sub-grantees involved in this project.

Handwritten initials in a circle, possibly "AS" or "AS/2".



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

The NDF dollars requested are to offset the general operating costs that are the major expenses in fund raising events and to help generate profits for the event.

Funds generated by this event will go directly back into the operation of the agency and to the programming it provides (described on Page 2).

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

Effective October 24, 2013, reimbursements should not be made unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

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

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

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

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



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

As described on Page 2 of this application, detailed statistics on the numbers of individuals and families that the agency serves are kept. Identifications of all individuals and families are logged into a master data base. Services and dates of services rendered are subsequently entered into that same database.

Monthly reports are generated from each of our service areas and presented to the SLCM Board of Directors for review.

**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.**

The South Louisville Community Ministries realizes that to best serve the needy of South Louisville it is essential to build partnerships with other community organizations. We currently have numerous relationships with other organizations that help support and sustain the programming offered by SLCM. A partnership with Dare-to-Care places in excess of \$200,000 worth of food into our pantry for distribution to those in need. A relationship with Jewish hospital Foundation funds two of our seven Meals on Wheels routes and provides funding for financial assistance for medications. SLCM is very proud of the on-going relationships it has built with the PNC Foundation, Kosair Charities and LG&E Foundation. to just name a few.

Handwritten initials in a circular scribble, likely representing the applicant's initials.





**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 5 – PROGRAM/PROJECT BUDGET SUMMARY**

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

| Program/Project Expenses  | Column 1             | Column 2        | Column (1+2)=3 |
|---|----------------------|-----------------|----------------|
|   | Proposed Metro Funds | Non-Metro Funds | Total Funds    |
| <b>A: Personnel Costs Including Benefits</b>                    |                      |                 |                |
| <b>B: Rent/Utilities</b>  |                      |                 |                |
| <b>C: Office Supplies</b>                                       |                      |                 |                |
| <b>D: Telephone</b>   |                      |                 |                |
| <b>E: In-town Travel</b>  |                      |                 |                |
| <b>F: Client Assistance (Attach Detailed List)</b>              | \$3800               |                 | \$3800         |
| <b>G: Professional Service Contracts</b>                        |                      |                 |                |
| <b>H: Program Materials</b>                                     |                      |                 |                |
| <b>I: Community Events &amp; Festivals (Attach Detail List)</b> | \$4200               |                 | \$4200         |
| <b>J: Small Equipment</b>                                       |                      |                 |                |
| <b>K: Capital Equipment</b>                                     |                      |                 |                |
| <b>L: Other Expenses (Attach Detail List)</b>                   |                      |                 |                |
| <b>*TOTAL PROGRAM/PROJECT FUNDS</b>                             | <b>\$8000</b>        |                 | <b>\$8000</b>  |
| <b>% of Program Budget</b>                                      | 100 %                | %               | 100%           |

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

|   |                                  |
|---|----------------------------------|
| Other State, Federal or Local Government                      |                                  |
| United Way  |                                  |
| Private Contributions (do not include individual donor names) |                                  |
| Fees Collected from Program Participants                      | \$10,000 (Admission Fees)        |
| Other (please specify)  | \$5000 (Silent Auction/Sponsors) |
| Total Revenue for Columns 2 Expenses **                       | <b>\$15,000</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  
SECTION 5  
F. CLIENT ASSISTANCE**

**\$3800:** will be utilized to provide emergency financial assistance to qualifying residents residing in the South Louisville area. This assistance may be in the form of partial payments for rent, utilities and/or medications and prescription eye wear.

| <b>Program Exp Category</b>     | <b>Proposed Budget</b> |  |
|---------------------------------|------------------------|--|
| F. Client Assistance            | \$3800                 |  |
| I. Community Events & Festivals | \$4200                 |  |
|                                 |                        |  |
|                                 |                        |  |
|                                 |                        |  |
|                                 |                        |  |
|                                 |                        |  |
|                                 |                        |  |
|                                 |                        |  |
|                                 |                        |  |
|                                 |                        |  |
|                                 |                        |  |
| <b>Total</b>                    | <b>\$8,000</b>         |  |

Applicant's Initials 

**LOUISVILLE METRO COUNCIL**  
**NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**  
**SECTION 5**  
**I. COMMUNITY EVENTS & FESTIVALS**

| <b>Program Exp Category</b>               | <b>Proposed Budget</b> |                      |
|---|------------------------|----------------------|
| F. Client Assistance                      | \$3800                 |                      |
| I. Community Events & Festivals           | \$4200                 |                      |
| Rental Fees: table-cloth, mic/podium (CD) |                        | \$650                |
| Printing and Signage                      |                        | \$525                |
| Flowers & Decorations                     |                        | \$200                |
| Purchase of Food                          |                        | \$2,000              |
| Paper Supplies                            |                        | \$400                |
| Permit                                    |                        | \$25                 |
| Postage                                   |                        | \$150                |
| Insurance                                 |                        | \$100                |
| Guest Srvs (CD)                           |                        | \$150                |
|   |                        | <b>Total: \$4200</b> |
|   |                        |                      |
| <b>Total</b>                              | <b>\$8,000</b>         |                      |


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 |
|---|-----------------------|---------------------|
| Rental of Venue (Churchill Downs)    | \$8000                | Fair Market Value   |
| Silent Auction Items  | \$2500                | Fair Market Value   |
| Donated Food (Vendors)  | \$5000                | Fair Market Value   |
| Volunteers  | \$5000                | 250 HRS @\$20       |
| <i>Total Value of In-Kind<br/>(to match Program Budget Line Item.<br/>Volunteer Contribution &amp; Other In Kind)</i> | \$20,500              |                     |

\* 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: July 1, 2014

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

If YES, please explain:

Applicant's Initials



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – CERTIFICATIONS & ASSURANCES

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

#### Standard Assurances

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

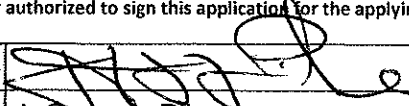
#### Standard Certifications

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

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

### SECTION 7 – CERTIFICATIONS & ASSURANCES

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

|                                  |   |            |                     |
|----------------------------------|---|------------|---------------------|
| Signature of Legal Signatory:    |  | Date:      | July 7, 2014        |
| Legal Signatory: (please print): | J. Gregory Pike   | Title:     | Interim Ex Director |
| Phone:                           | (502) 361-7763  | Extension: |                     |
| Email:                           | pnancygregory@bellsouth.net   |            |                     |



## **SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION**

### **REQUIRED ATTACHMENTS**

- A) IRS EXEMPT STATUS DETERMINATION LETTER**
  
- B) CURRENT YEAR PROJECTED BUDGET**  
ATTACHED IS CONSOLIDATING BUDGET – UNRESTRICTED FUNDS FOR FISCAL YEAR ENDED JUNE 30, 2014 (FISCAL YEAR 2014-2015 BUDGET TO BE APPROVED AT SLCM BOARD MEETING ON JULY 28, 2014; CURRENTLY OPERATING ON CONTINUATION BUDGET OF FISCAL YEAR 2013-2014)
  
- C) LIST OF BOARD OF DIRECTORS**
  
- D) CURRENT FINANCIAL STATEMENT**  
BALANCE SHEET AS OF 5/31/2014, AND  
INCOME STATEMENT FOR THE 11 PERIODS ENDED 5/31/2014
  
- E) ARTICLES OF INCORPORATION**
  
- F) IRS FORM W9**
  
- G) ANNUAL AUDIT**  
JUNE 30, 2012 AND 2011
  
- H) STAFF (INCLUDING THE 3 HIGHEST PAID)**  
EMPLOYEE CENSUS



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248367569  
Mar. 20, 2012 LTR 4168C E0  
31-0891259 000000 00

00017552  
BODC: TE

SOUTH LOUISVILLE COMMUNITY  
MINISTRIES INC  
4803 SOUTHSIDE DR  
LOUISVILLE KY 40214-2111



012242

Employer Identification Number: 31-0891259  
Person to Contact: Mrs. Black  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:


This is in response to your Mar. 09, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in SEPTEMBER 1976.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

012242.179825.0062.002 1 AB 0.374 532  




SOUTH LOUISVILLE COMMUNITY  
MINISTRIES INC  
4803 SOUTHSIDE DR  
LOUISVILLE KY 40214-2111

012242

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.



The IRS address must appear in the window.

Use for payments

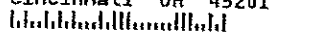
BODCD-TE

0248367569

Letter Number: LTR4168C  
Letter Date : 2012-03-20  
Tax Period : 000000



\*310891259\*

INTERNAL REVENUE SERVICE  
P.O. Box 2508  
Cincinnati OH 45201  


SOUTH LOUISVILLE COMMUNITY  
MINISTRIES INC  
4803 SOUTHSIDE DR  
LOUISVILLE KY 40214-2111

310891259 XZ SOUT 00 2 000000 670 000000000000







**SOUTH LOUISVILLE COMMUNITY MINISTRIES**  
**Board of Directors-Effective July 1, 2014**

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**Rob Fohr, President [al]**  
Presbyterian Mission Agency  
1706 Fernwood Ave  
Louisville KY 40205  
262-3270 (cell)  
569-5035 (work)  
[Rob.Fohr@pcusa.org](mailto:Rob.Fohr@pcusa.org)

**Nancy Strapp, Pastor, Vice President [c]**  
Iroquois Presbyterian Church  
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Louisville, KY 40214  
368-1230 church; 548-0991 cell  
[nancy.strapp@my.LPTS.edu](mailto:nancy.strapp@my.LPTS.edu)

**Joyce Whalin, Secretary [c]**  
Lynnhurst UCC  
1050 Runell Road  
Louisville, KY 40214  
368-9967(H) 541-8256 (C)  
363-3151(Fax)  
[joyjerryw@aol.com](mailto:joyjerryw@aol.com)

**Craig Oeswein, Treas. Pro-Tem (al)**  
Save-a-Lot  
4148 Taylor Blvd.  
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367-8433 (work)  
553-9482 (cell)  
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**Ollye Clark [c]**  
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[oclark1@bellsouth.net](mailto:oclark1@bellsouth.net)

**Karen Compton [c]**  
Lynnhurst UCC  
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Louisville KY 40223  
245-9245 (H) 794-1280 cell  
[kdc0731@aol.com](mailto:kdc0731@aol.com)

**Donna Harper [c]**  
Epiphany UMC  
4628 South Third Street  
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363-9855 (home)  
[donna-harper@att.net](mailto:donna-harper@att.net)

**Stephan Kirby, Pastor [c]**  
Ekklesia Christian Life Church  
1401 Bluegrass Avenue  
Louisville, KY 40215  
502/594-7681  
[Ekklesiachristianlife@gmail.com](mailto:Ekklesiachristianlife@gmail.com)

**Adam Price [al]**  
Community At Large  
503 Kingston Ave.  
Louisville, KY 40214  
502-424-7871  
[Adamprice502@gmail.com](mailto:Adamprice502@gmail.com)

**James (Jim) Thornberry [c]**  
7310 Arnoldtown Road  
Louisville, KY 40214  
935-8073

**Debbie Tinker [c]**  
Our Lady of Mt Carmel  
5414 Winding Rd  
Louisville KY 40214  
366-8199 (home)  
[dstink@twc.com](mailto:dstink@twc.com)

**[al] Member community at large**  
**[c] Church related member**

Balance Sheet  
As of 5/31/2014

So. Louisville Community Ministries (SLC)

|                                     | Year to Date      | Prior<br>Year to Date |
|-------------------------------------|-------------------|-----------------------|
| <b>Assets</b>                       |                   |                       |
| <b>Current Assets</b>               |                   |                       |
| Cash - Republic Bank Operating      | -469.91           | 29,363.46             |
| Cash - Emergency Assistance         | 0.00              | 17.00                 |
| Cash - Emergency Assistance 769     | 6,245.24          | 2,952.55              |
| L&N Federal Credit Union Act#25     | 0.00              | 1,062.52              |
| L&N Federal Credit Union Act#1      | 0.00              | 7.05                  |
| Cash-Republic-Restricted Funds-0249 | 23,931.33         | 22,974.55             |
| Cash-Republic Bank-Emer Assistance  | 14,992.42         | 5,886.28              |
| Petty Cash                          | 50.00             | 50.00                 |
| Petty Cash - ADC                    | 250.00            | 250.00                |
| Accounts Receivable                 | 0.00              | 5,000.00              |
| Accts Rec IIIC-Meals on Wheels      | 2,716.56          | 2,481.93              |
| Acct Rec-Gen                        | 170.59            | 0.00                  |
| Acct Rec - ADC - KIPDA              | 10,353.00         | 12,984.80             |
| Acct Rec - ADC - Client Fees        | 7,490.36          | 107.00                |
| Acct Rec - ADC - Medicaid           | 16,551.96         | 17,301.04             |
| Grants Receivable City of Lou       | -13,975.11        | -10,587.00            |
| Grant Rec JHSMH Medical Asst        | 6,481.17          | 11,611.54             |
| Misc Receivable - IRS               | 0.00              | 8,000.00              |
| Health Ins-Dependent                | 438.88            | 300.37                |
| Prepaid - Miscellaneous             | 2,000.00          | 0.00                  |
| <b>Total Current Assets:</b>        | <b>77,226.49</b>  | <b>109,763.09</b>     |
| <b>Fixed Assets</b>                 |                   |                       |
| Furniture & Fixtures                | 19,316.92         | 21,458.95             |
| Accum. Depr. - Furn & Fixtures      | -17,540.31        | -16,846.31            |
| Equipment                           | 17,757.07         | 3,344.37              |
| Accum. Depr. - Equipment            | -1,572.47         | -598.47               |
| Vehicles                            | 21,959.60         | 21,959.60             |
| Accum. Depr. - Vehicles             | -11,768.01        | -4,828.72             |
| Leasehold Improvements              | 49,297.07         | 47,447.07             |
| Accum. Depr. - Leasehold Imprv      | -46,035.61        | -42,552.61            |
| CIP - BP                            | 29,256.25         | 0.00                  |
| <b>Total Fixed Assets:</b>          | <b>60,670.51</b>  | <b>29,383.88</b>      |
| <b>Total Assets:</b>                | <b>137,897.00</b> | <b>139,146.97</b>     |
| <b>Liabilities</b>                  |                   |                       |
| <b>Current Liabilities</b>          |                   |                       |
| Accounts Payable                    | 4,510.82          | 2,018.90              |
| Month End Accruals                  | 1,476.52          | 2,410.02              |
| Client Cash - Pass-Thru             | 1,122.00          | 140.00                |
| Note Payable - ALLY                 | 501.73            | 1,796.02              |
| Child Support/Garnishments          | 20.00             | 0.00                  |
| <b>Total Current Liabilities:</b>   | <b>7,631.07</b>   | <b>6,364.94</b>       |
| <b>Long-Term Liabilities</b>        |                   |                       |
| Deferred Revenue                    | 0.00              | 3,333.36              |
| <b>Total Long-Term Liabilities:</b> | <b>0.00</b>       | <b>3,333.36</b>       |
| <b>Total Liabilities:</b>           | <b>7,631.07</b>   | <b>9,698.30</b>       |
| <b>Equity</b>                       |                   |                       |
| Net Assets - Temp Restricted        | 35,082.02         | 7,889.00              |
| Net Assets - Unrestricted           | 0.00              | 27,341.56             |

Balance Sheet  
As of 5/31/2014

So. Louisville Community Ministries (SLC)

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|                                | <u>Year to Date</u>      | <u>Prior<br/>Year to Date</u> |
|--------------------------------|--------------------------|-------------------------------|
| Net Assets                     | 102,604.12               | 58,011.77                     |
| Retained Earnings-Current Year | -7,420.21                | 36,206.34                     |
| Total Equity:                  | <u>130,265.93</u>        | <u>129,448.67</u>             |
| Total Liabilities & Equity:    | <u><u>137,897.00</u></u> | <u><u>139,146.97</u></u>      |

Income Statement  
For The 11 Periods Ended 5/31/2014

So. Louisville Community Ministries (SLC)

|   | Period to Date   | ORIGINAL<br>PTD Budget | Variance         | Var %          | Year to Date      | ORIGINAL<br>YTD Budget | Variance          | Var %         |
|---|------------------|------------------------|------------------|----------------|-------------------|------------------------|-------------------|---------------|
| Revenue                                     |                  |                        |                  |                |                   |                        |                   |               |
| Revenue                                     |                  |                        |                  |                |                   |                        |                   |               |
| Church Group Donation                       | 0.00             | 0.00                   | 0.00             | 0.00           | 332.00            | 0.00                   | 332.00            | 0.00          |
| <b>Total Revenue:</b>                       | <b>0.00</b>      | <b>0.00</b>            | <b>0.00</b>      | <b>0.00</b>    | <b>332.00</b>     | <b>0.00</b>            | <b>332.00</b>     | <b>0.00</b>   |
| Donations & Contributions                   |                  |                        |                  |                |                   |                        |                   |               |
| Federal Employee Donations                  | 60.69            | 0.00                   | 60.69            | 0.00           | 109.64            | 0.00                   | 109.64            | 0.00          |
| Donations                                   | 1,077.50         | 500.00                 | 577.50           | 115.50         | 14,677.87         | 5,500.00               | 9,177.87          | 166.87        |
| Donations - EA                              | -140.00          | 166.67                 | -306.67          | -184.00        | 1,686.01          | 1,833.37               | -147.36           | -8.04         |
| Donations                                   | 0.00             | 250.00                 | -250.00          | -100.00        | 1,000.00          | 2,750.00               | -1,750.00         | -63.64        |
| Donation                                    | 0.00             | 62.50                  | -62.50           | -100.00        | 0.00              | 687.50                 | -687.50           | -100.00       |
| Donations - MOW JHSMH                       | 0.00             | 0.00                   | 0.00             | 0.00           | 498.00            | 0.00                   | 498.00            | 0.00          |
| Donations - BP Project                      | 0.00             | 0.00                   | 0.00             | 0.00           | 44,965.00         | 0.00                   | 44,965.00         | 0.00          |
| Business Contributions                      | 0.00             | 0.00                   | 0.00             | 0.00           | 270.00            | 0.00                   | 270.00            | 0.00          |
| Memorials                                   | 0.00             | 0.00                   | 0.00             | 0.00           | 25.00             | 0.00                   | 25.00             | 0.00          |
| Memorials - MOW                             | 0.00             | 0.00                   | 0.00             | 0.00           | 25.00             | 0.00                   | 25.00             | 0.00          |
| <b>Total Donations &amp; Contributions:</b> | <b>998.19</b>    | <b>979.17</b>          | <b>19.02</b>     | <b>1.94</b>    | <b>63,256.52</b>  | <b>10,770.87</b>       | <b>52,485.65</b>  | <b>487.29</b> |
| Fundraising Efforts                         |                  |                        |                  |                |                   |                        |                   |               |
| Golf Scramble                               | 0.00             | 0.00                   | 0.00             | 0.00           | 9,011.29          | 7,000.00               | 2,011.29          | 28.73         |
| Annual Fund                                 | 0.00             | 2,500.00               | -2,500.00        | -100.00        | 2,039.00          | 27,500.00              | -25,461.00        | -92.59        |
| Annual Fund-Families Helping Families:Gen   | 0.00             | 2,333.33               | -2,333.33        | -100.00        | 14,080.00         | 11,666.66              | 2,413.34          | 20.69         |
| Kroger Cards;Gen                            | 0.00             | 41.67                  | -41.67           | -100.00        | 0.00              | 458.37                 | -458.37           | -100.00       |
| Kroger Cards                                | 0.00             | 0.00                   | 0.00             | 0.00           | -662.20           | 0.00                   | -662.20           | 0.00          |
| Volunteer Recognition                       | 0.00             | 0.00                   | 0.00             | 0.00           | 537.80            | 0.00                   | 537.80            | 0.00          |
| Penny Wars - Public Schools                 | 0.00             | 83.33                  | -83.33           | -100.00        | 0.00              | 916.63                 | -916.63           | -100.00       |
| Christmas Turkeys/Baskets-Gen               | 0.00             | 0.00                   | 0.00             | 0.00           | 0.00              | 4,000.00               | -4,000.00         | -100.00       |
| Christmas Turkeys/Baskets                   | 0.00             | 0.00                   | 0.00             | 0.00           | 2,328.00          | 0.00                   | 2,328.00          | 0.00          |
| Taste of Louisville                         | 0.00             | 0.00                   | 0.00             | 0.00           | 22,788.66         | 16,000.00              | 6,788.66          | 42.43         |
| \$10,000 Matching Challenge                 | 0.00             | 0.00                   | 0.00             | 0.00           | 25.00             | 0.00                   | 25.00             | 0.00          |
| <b>Total Fundraising Efforts:</b>           | <b>0.00</b>      | <b>4,958.33</b>        | <b>-4,958.33</b> | <b>-100.00</b> | <b>50,147.55</b>  | <b>67,541.66</b>       | <b>-17,394.11</b> | <b>-25.75</b> |
| Adult Day Care                              |                  |                        |                  |                |                   |                        |                   |               |
| KIPDA Grant - ADC                           | 10,353.60        | 11,416.67              | -1,063.07        | -9.31          | 118,988.20        | 125,583.37             | -6,595.17         | -5.25         |
| Medicaid Fees - ADC                         | 10,488.00        | 10,833.33              | -345.33          | -3.19          | 90,822.56         | 119,166.63             | -28,344.07        | -23.79        |
| Private Pay - ADC                           | 2,588.40         | 2,166.67               | 421.73           | 19.46          | 33,300.16         | 23,833.37              | 9,466.79          | 39.72         |
| <b>Total Adult Day Care:</b>                | <b>23,430.00</b> | <b>24,416.67</b>       | <b>-986.67</b>   | <b>-4.04</b>   | <b>243,110.92</b> | <b>268,583.37</b>      | <b>-25,472.45</b> | <b>-9.48</b>  |
| Grants                                      |                  |                        |                  |                |                   |                        |                   |               |
| Grants - Miscellaneous                      | 2,000.00         | 0.00                   | 2,000.00         | 0.00           | 9,000.00          | 0.00                   | 9,000.00          | 0.00          |
| City of Louisville Grant                    | 4,548.08         | 4,548.08               | 0.00             | 0.00           | 50,028.88         | 50,028.88              | 0.00              | 0.00          |

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Income Statement  
For The 11 Periods Ended 5/31/2014

So. Louisville Community Ministries (SLC)

|  | Period to Date   | ORIGINAL<br>PTD Budget | Variance          | Var %          | Year to Date      | ORIGINAL<br>YTD Budget | Variance          | Var %         |
|--|------------------|------------------------|-------------------|----------------|-------------------|------------------------|-------------------|---------------|
| Grants                                 | (Continued)      |                        |                   |                |                   |                        |                   |               |
| City of Louisville Grant - EA          | 6,823.08         | 6,823.08               | 0.00              | 0.00           | 75,053.88         | 75,053.88              | 0.00              | 0.00          |
| Sisters of Charity of Nazareth         | 0.00             | 208.33                 | -208.33           | -100.00        | 0.00              | 2,291.63               | -2,291.63         | -100.00       |
| <b>Total Grants:</b>                   | <b>13,371.16</b> | <b>11,579.49</b>       | <b>1,791.67</b>   | <b>15.47</b>   | <b>134,082.76</b> | <b>127,374.39</b>      | <b>6,708.37</b>   | <b>5.27</b>   |
| Grants - Meals on Wheels               |                  |                        |                   |                |                   |                        |                   |               |
| Grant IIC - MOW                        | 2,416.67         | 2,416.67               | 0.00              | 0.00           | 26,583.37         | 26,583.37              | 0.00              | 0.00          |
| <b>Total Grants - Meals on Wheels:</b> | <b>2,416.67</b>  | <b>2,416.67</b>        | <b>0.00</b>       | <b>0.00</b>    | <b>26,583.37</b>  | <b>26,583.37</b>       | <b>0.00</b>       | <b>0.00</b>   |
| Church Contributions                   |                  |                        |                   |                |                   |                        |                   |               |
| Church Donations                       | 0.00             | 83.33                  | -83.33            | -100.00        | 2,520.68          | 916.63                 | 1,604.05          | 174.99        |
| Miscellaneous Income                   | 0.00             | 0.00                   | 0.00              | 0.00           | 130.00            | 0.00                   | 130.00            | 0.00          |
| Miscellaneous-ADC                      | 0.00             | 250.00                 | -250.00           | -100.00        | 0.00              | 2,750.00               | -2,750.00         | -100.00       |
| <b>Total Church Contributions:</b>     | <b>0.00</b>      | <b>333.33</b>          | <b>-333.33</b>    | <b>-100.00</b> | <b>2,650.68</b>   | <b>3,666.63</b>        | <b>-1,015.95</b>  | <b>-27.71</b> |
| In-Kind                                |                  |                        |                   |                |                   |                        |                   |               |
| In-Kind Food Income                    | 0.00             | 17,695.00              | -17,695.00        | -100.00        | 176,950.00        | 194,645.00             | -17,695.00        | -9.09         |
| In-Kind Rent Income                    | 0.00             | 2,500.00               | -2,500.00         | -100.00        | 10,000.00         | 27,500.00              | -17,500.00        | -63.64        |
| In-Kind Miscellaneous Income           | 0.00             | 0.00                   | 0.00              | 0.00           | 1,000.00          | 0.00                   | 1,000.00          | 0.00          |
| <b>Total In-Kind:</b>                  | <b>0.00</b>      | <b>20,195.00</b>       | <b>-20,195.00</b> | <b>-100.00</b> | <b>187,950.00</b> | <b>222,145.00</b>      | <b>-34,195.00</b> | <b>-15.39</b> |
| <b>Total Revenue:</b>                  | <b>40,216.02</b> | <b>64,878.66</b>       | <b>-24,662.64</b> | <b>-38.01</b>  | <b>708,113.80</b> | <b>726,665.29</b>      | <b>-18,551.49</b> | <b>-2.55</b>  |
| <b>Gross Profit:</b>                   | <b>40,216.02</b> | <b>64,878.66</b>       | <b>-24,662.64</b> | <b>-38.01</b>  | <b>708,113.80</b> | <b>726,665.29</b>      | <b>-18,551.49</b> | <b>-2.55</b>  |
| Expenses                               |                  |                        |                   |                |                   |                        |                   |               |
| Payroll & Employee Benefits            |                  |                        |                   |                |                   |                        |                   |               |
| Salaries                               | 4,870.66         | 6,574.00               | 1,703.34          | 25.91          | 58,936.34         | 72,314.00              | 13,377.66         | 18.50         |
| Salaries - Emer Asst                   | 4,706.66         | 4,679.33               | -27.33            | -0.58          | 50,293.26         | 51,472.63              | 1,179.37          | 2.29          |
| Salaries - ADC                         | 13,156.19        | 14,670.00              | 1,513.81          | 10.32          | 149,247.53        | 161,370.00             | 12,122.47         | 7.51          |
| Salaries - MOW                         | 1,936.00         | 1,906.67               | -29.33            | -1.54          | 21,889.00         | 20,973.37              | -915.63           | -4.37         |
| Bonus:                                 | 0.00             | 0.00                   | 0.00              | 0.00           | 1,000.00          | 0.00                   | -1,000.00         | 0.00          |
| Payroll Taxes                          | 372.60           | 425.92                 | 53.32             | 12.52          | 4,546.67          | 4,685.12               | 138.45            | 2.96          |
| Payroll Taxes - Emer Asst              | 360.06           | 374.33                 | 14.27             | 3.81           | 3,875.56          | 4,117.63               | 242.07            | 5.88          |
| Payroll Taxes - ADC                    | 1,003.52         | 1,173.58               | 170.06            | 14.49          | 11,377.83         | 12,909.38              | 1,531.55          | 11.86         |
| Payroll Taxes - MOW                    | 148.12           | 152.50                 | 4.38              | 2.87           | 1,674.58          | 1,677.50               | 2.92              | 0.17          |
| Insurance - Health/Life/Disab          | 19.32            | 422.92                 | 403.60            | 95.43          | 1,810.22          | 4,652.12               | 2,841.90          | 61.09         |
| Insurance - Health/Life/Dis EA         | 513.96           | 512.83                 | -1.13             | -0.22          | 5,633.28          | 5,641.13               | 7.85              | 0.14          |
| Insur - Health/Life/Dis - ADC          | 2,429.57         | 2,455.33               | 25.76             | 1.05           | 26,805.38         | 27,008.63              | 203.25            | 0.75          |
| Insur - Health/Life/Dis - MOW          | 479.41           | 461.75                 | -17.66            | -3.82          | 4,827.84          | 5,079.25               | 251.41            | 4.95          |
| Other Fringes-ADC                      | 0.00             | 225.08                 | 225.08            | 100.00         | 0.00              | 2,475.88               | 2,475.88          | 100.00        |

Income Statement  
For The 11 Periods Ended 5/31/2014

So. Louisville Community Ministries (SLC)

|   | Period to Date | ORIGINAL<br>PTD Budget | Variance  | Var %     | Year to Date | ORIGINAL<br>YTD Budget | Variance   | Var %     |
|---|----------------|------------------------|-----------|-----------|--------------|------------------------|------------|-----------|
| Total Payroll & Employee Benefits:        | 29,996.07      | 34,034.24              | 4,038.17  | 11.87     | 341,917.49   | 374,376.64             | 32,459.15  | 8.67      |
| In-Kind                                   |                |                        |           |           |              |                        |            |           |
| In-Kind Food Expense                      | 0.00           | 17,695.00              | 17,695.00 | 100.00    | 176,950.00   | 194,645.00             | 17,695.00  | 9.09      |
| In-Kind Rent Expense                      | 0.00           | 2,500.00               | 2,500.00  | 100.00    | 10,000.00    | 27,500.00              | 17,500.00  | 63.64     |
| In- Kind Miscellaneous Expense            | 0.00           | 0.00                   | 0.00      | 0.00      | 1,000.00     | 0.00                   | -1,000.00  | 0.00      |
| Total In-Kind:                            | 0.00           | 20,195.00              | 20,195.00 | 100.00    | 187,950.00   | 222,145.00             | 34,195.00  | 15.39     |
| Operating Expenses                        |                |                        |           |           |              |                        |            |           |
| Accounting Service Fee                    | 650.78         | 666.67                 | 15.89     | 2.38      | 7,481.27     | 7,333.37               | -147.90    | -2.02     |
| Advertising                               | 0.00           | 8.33                   | 8.33      | 100.00    | 0.00         | 91.63                  | 91.63      | 100.00    |
| Audit Fees - Alloc                        | 0.00           | 93.75                  | 93.75     | 100.00    | 1,080.00     | 1,031.25               | -48.75     | -4.73     |
| Audit Fees                                | 0.00           | 531.25                 | 531.25    | 100.00    | 6,120.00     | 5,843.75               | -276.25    | -4.73     |
| Bank Service Charges                      | 63.45          | 4.17                   | -59.28    | -1,421.58 | 586.31       | 45.87                  | -540.44    | -1,178.20 |
| Bank Service Charges                      | 0.00           | 25.00                  | 25.00     | 100.00    | -11.00       | 275.00                 | 286.00     | 104.00    |
| Bingo/Bunco Supplies - ADC                | 160.00         | 0.00                   | -160.00   | 0.00      | 1,566.49     | 0.00                   | -1,566.49  | 0.00      |
| Business Meals & Enter.                   | 0.00           | 100.00                 | 100.00    | 100.00    | 250.56       | 1,100.00               | 849.44     | 77.22     |
| Charitable Contribut-Gen                  | 0.00           | 0.00                   | 0.00      | 0.00      | 60.00        | 0.00                   | -60.00     | 0.00      |
| Contract Labor                            | 2,083.33       | 0.00                   | -2,083.33 | 0.00      | 11,718.73    | 0.00                   | -11,718.73 | 0.00      |
| Copier Expense - Toshiba                  | 63.80          | 133.33                 | 69.53     | 52.15     | 1,319.67     | 1,466.63               | 146.96     | 10.02     |
| Copier Expense - Toshiba                  | 63.80          | 133.33                 | 69.53     | 52.15     | 732.69       | 1,466.63               | 733.94     | 50.04     |
| Copier Expense - Toshiba                  | 63.79          | 8.33                   | -55.46    | -665.79   | 719.66       | 91.63                  | -628.03    | -685.40   |
| Depreciation Expense                      | 0.00           | 550.00                 | 550.00    | 100.00    | 5,463.90     | 6,050.00               | 586.10     | 9.69      |
| Dues & Subscriptions                      | 219.08         | 41.67                  | -177.41   | -425.75   | 387.18       | 458.37                 | 71.19      | 15.53     |
| Dues & Subscriptions - ADC                | 0.00           | 0.00                   | 0.00      | 0.00      | 10.00        | 0.00                   | -10.00     | 0.00      |
| Equipment Repair                          | 0.00           | 33.33                  | 33.33     | 100.00    | 0.00         | 366.63                 | 366.63     | 100.00    |
| Annual Fund Expense                       | 0.00           | 166.67                 | 166.67    | 100.00    | 0.00         | 1,833.37               | 1,833.37   | 100.00    |
| Fundraising                               | 0.00           | 8.33                   | 8.33      | 100.00    | 0.00         | 91.63                  | 91.63      | 100.00    |
| Annual Fund-Families Helping Families:Gen | 0.00           | 666.66                 | 666.66    | 100.00    | 3,210.18     | 3,333.30               | 123.12     | 3.69      |
| Golf Scramble Expense                     | 54.76          | 0.00                   | -54.76    | 0.00      | 2,728.14     | 2,500.00               | -228.14    | -9.13     |
| Insurance - Business                      | 0.00           | 416.67                 | 416.67    | 100.00    | 3,611.84     | 4,583.37               | 971.53     | 21.20     |
| Insurance - Adult Day Care                | 0.00           | 416.67                 | 416.67    | 100.00    | 3,611.84     | 4,583.37               | 971.53     | 21.20     |
| Insurance - Workers Comp                  | 0.00           | 125.00                 | 125.00    | 100.00    | 1,063.40     | 1,375.00               | 311.60     | 22.66     |
| Insurance - Workers Comp                  | 199.80         | 180.00                 | -19.80    | -11.00    | 2,011.20     | 1,980.00               | -31.20     | -1.58     |
| Insurance - Workers Comp                  | 133.20         | 0.00                   | -133.20   | 0.00      | 266.40       | 0.00                   | -266.40    | 0.00      |
| Janitorial Expense                        | 0.00           | 83.33                  | 83.33     | 100.00    | 44.24        | 916.63                 | 872.39     | 95.17     |
| Janitorial Expense-EA                     | 0.00           | 20.83                  | 20.83     | 100.00    | 31.93        | 229.13                 | 197.20     | 86.06     |
| License & Permits                         | 0.00           | 8.33                   | 8.33      | 100.00    | 135.00       | 91.63                  | -43.37     | -47.33    |
| License & Permits                         | 0.00           | 2.92                   | 2.92      | 100.00    | 0.00         | 32.12                  | 32.12      | 100.00    |
| License & Permits/Fees - ADC              | 0.00           | 41.67                  | 41.67     | 100.00    | 161.00       | 458.37                 | 297.37     | 64.88     |
| Miscellaneous Expense                     | 0.00           | 20.83                  | 20.83     | 100.00    | 0.00         | 229.13                 | 229.13     | 100.00    |

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Income Statement  
For The 11 Periods Ended 5/31/2014

So. Louisville Community Ministries (SLC)

|  | Period to Date | ORIGINAL<br>PTD Budget | Variance  | Var %   | Year to Date | ORIGINAL<br>YTD Budget | Variance  | Var %   |
|--|----------------|------------------------|-----------|---------|--------------|------------------------|-----------|---------|
| Operating Expenses                       | (Continued)    |                        |           |         |              |                        |           |         |
| Miscellaneous - Emer Asst                | 0.00           | 8.33                   | 8.33      | 100.00  | 0.00         | 91.63                  | 91.63     | 100.00  |
| Miscellaneous Exp - ADC                  | 0.00           | 8.33                   | 8.33      | 100.00  | 0.00         | 91.63                  | 91.63     | 100.00  |
| Miscellaneous - MOW                      | 0.00           | 4.17                   | 4.17      | 100.00  | 0.00         | 45.87                  | 45.87     | 100.00  |
| Office Supplies                          | 13.94          | 69.42                  | 55.48     | 79.92   | 1,210.27     | 763.62                 | -446.65   | -58.49  |
| Office Supplies - Emer Asst              | 30.02          | 69.42                  | 39.40     | 56.76   | 928.40       | 763.62                 | -164.78   | -21.58  |
| Office Supplies - ADC                    | 0.00           | 316.67                 | 316.67    | 100.00  | 2,740.15     | 3,483.37               | 743.22    | 21.34   |
| Office Supplies                          | 120.36         | 16.67                  | -103.69   | -622.02 | 452.90       | 183.37                 | -269.53   | -146.99 |
| Outings - ADC                            | 170.43         | 166.67                 | -3.76     | -2.26   | 1,150.71     | 1,833.37               | 682.66    | 37.24   |
| Payroll Service Fee                      | 0.00           | 0.00                   | 0.00      | 0.00    | 205.67       | 0.00                   | -205.67   | 0.00    |
| Postage                                  | 196.00         | 150.00                 | -46.00    | -30.67  | 2,041.71     | 1,650.00               | -391.71   | -23.74  |
| Postage                                  | 0.00           | 0.00                   | 0.00      | 0.00    | 98.00        | 0.00                   | -98.00    | 0.00    |
| Printing                                 | 0.00           | 20.83                  | 20.83     | 100.00  | 0.00         | 229.13                 | 229.13    | 100.00  |
| Printing                                 | 0.00           | 20.83                  | 20.83     | 100.00  | 0.00         | 229.13                 | 229.13    | 100.00  |
| Program Supplies - ADC                   | 100.00         | 750.00                 | 650.00    | 86.67   | 2,222.79     | 8,250.00               | 6,027.21  | 73.06   |
| Program Supplies - MOW                   | 0.00           | 8.33                   | 8.33      | 100.00  | 0.00         | 91.63                  | 91.63     | 100.00  |
| Program Food Supplie-Gen                 | 6.88           | 0.00                   | -6.88     | 0.00    | 6.88         | 0.00                   | -6.88     | 0.00    |
| Program Food Supplies - ADC              | 1,772.06       | 750.00                 | -1,022.06 | -136.27 | 15,041.55    | 8,250.00               | -6,791.55 | -82.32  |
| Program Food Supplie-Gen                 | 0.00           | 0.00                   | 0.00      | 0.00    | 11.97        | 0.00                   | -11.97    | 0.00    |
| Rent Expense                             | 500.00         | 416.67                 | -83.33    | -20.00  | 5,500.00     | 4,583.37               | -916.63   | -20.00  |
| Rent Expense - ADC                       | 950.00         | 950.00                 | 0.00      | 0.00    | 11,400.00    | 10,450.00              | -950.00   | -9.09   |
| Repairs & Maintenance                    | 0.00           | 125.00                 | 125.00    | 100.00  | 3,160.84     | 1,375.00               | -1,785.84 | -129.88 |
| Repairs & Maintenance                    | 0.00           | 125.00                 | 125.00    | 100.00  | 833.62       | 1,375.00               | 541.38    | 39.37   |
| Repair & Maint Bldg - ADC                | 79.99          | 250.00                 | 170.01    | 68.00   | 2,461.46     | 2,750.00               | 288.54    | 10.49   |
| Taste of South Louisville                | 0.00           | 0.00                   | 0.00      | 0.00    | 3,674.46     | 2,000.00               | -1,674.46 | -83.72  |
| Telephone                                | 74.57          | 83.33                  | 8.76      | 10.51   | 843.22       | 916.63                 | 73.41     | 8.01    |
| Telephone-Gen                            | 151.40         | 166.67                 | 15.27     | 9.16    | 1,668.15     | 1,833.37               | 165.22    | 9.01    |
| Telephone - ADC                          | 318.23         | 333.33                 | 15.10     | 4.53    | 3,749.14     | 3,666.63               | -82.51    | -2.25   |
| Telephone                                | 20.00          | 0.00                   | -20.00    | 0.00    | 100.00       | 0.00                   | -100.00   | 0.00    |
| Training                                 | 0.00           | 16.67                  | 16.67     | 100.00  | 0.00         | 183.37                 | 183.37    | 100.00  |
| Travel                                   | 0.00           | 25.00                  | 25.00     | 100.00  | 202.84       | 275.00                 | 72.16     | 26.24   |
| Travel - ADC                             | 401.28         | 833.33                 | 432.05    | 51.85   | 4,189.24     | 9,166.63               | 4,977.39  | 54.30   |
| Travel - Mileage Reimbursement           | 62.92          | 70.83                  | 7.91      | 11.17   | 909.00       | 779.13                 | -129.87   | -16.67  |
| Utilities                                | 0.00           | 0.00                   | 0.00      | 0.00    | -431.09      | 0.00                   | 431.09    | 0.00    |
| Utilities                                | 245.23         | 462.50                 | 217.27    | 46.98   | 6,143.14     | 5,087.50               | -1,055.64 | -20.75  |
| Utilities-Beechmont Presbyterian:Gen-Gen | 0.00           | 0.00                   | 0.00      | 0.00    | 200.00       | 0.00                   | -200.00   | 0.00    |
| Vehicle - Gas & Oil - ADC                | 898.47         | 916.67                 | 18.20     | 1.99    | 7,376.53     | 10,083.37              | 2,706.84  | 26.84   |
| Vehicle Maintenance - ADC                | 116.00         | 0.00                   | -116.00   | 0.00    | 2,123.31     | 0.00                   | -2,123.31 | 0.00    |
| Volunteer Recognition                    | 0.00           | 0.00                   | 0.00      | 0.00    | 1,210.82     | 0.00                   | -1,210.82 | 0.00    |

Income Statement  
For The 11 Periods Ended 5/31/2014

So. Louisville Community Ministries (SLC)

|  | Period to Date | ORIGINAL<br>PTD Budget | Variance   | Var %   | Year to Date | ORIGINAL<br>YTD Budget | Variance    | Var %    |
|--|----------------|------------------------|------------|---------|--------------|------------------------|-------------|----------|
| Total Operating Expenses:              | 9,983.57       | 11,621.74              | 1,638.17   | 14.10   | 135,786.31   | 128,339.18             | -7,447.13   | -5.80    |
| Total Expenses:                        | 39,979.64      | 65,850.98              | 25,871.34  | 39.29   | 665,653.80   | 724,860.82             | 59,207.02   | 8.17     |
| Net Income from Operations:            | 236.38         | -972.32                | 1,208.70   | 124.31  | 42,460.00    | 1,804.47               | 40,655.53   | 2,253.05 |
| Other Income and Expense               |                |                        |            |         |              |                        |             |          |
| Restricted Pass-Through Funds          |                |                        |            |         |              |                        |             |          |
| Church Donations - Emer Asst           | 0.00           | 0.00                   | 0.00       | 0.00    | 2,846.34     | 0.00                   | 2,846.34    | 0.00     |
| Church Pledges - EA                    | 3,437.34       | 0.00                   | 3,437.34   | 0.00    | 40,250.78    | 0.00                   | 40,250.78   | 0.00     |
| Kosair Charities Grant                 | 0.00           | 0.00                   | 0.00       | 0.00    | 5,945.00     | 0.00                   | 5,945.00    | 0.00     |
| JHSMH Medical Assistance EA            | 562.67         | 0.00                   | 562.67     | 0.00    | 17,176.82    | 0.00                   | 17,176.82   | 0.00     |
| Metro Formula Grant                    | 3,003.83       | 3,003.83               | 0.00       | 0.00    | 33,042.13    | 33,042.13              | 0.00        | 0.00     |
| Winterhelp                             | 0.00           | 0.00                   | 0.00       | 0.00    | 32,180.00    | 0.00                   | 32,180.00   | 0.00     |
| Donations-Gen                          | 0.00           | 0.00                   | 0.00       | 0.00    | 146.10       | 0.00                   | 146.10      | 0.00     |
| Donations - MOW IIIC                   | 0.00           | 0.00                   | 0.00       | 0.00    | 50.00        | 0.00                   | 50.00       | 0.00     |
| Metro Match - Water                    | 0.00           | 0.00                   | 0.00       | 0.00    | 12,102.23    | 0.00                   | 12,102.23   | 0.00     |
| Metro Match - LGE                      | 13,667.55      | 0.00                   | 13,667.55  | 0.00    | 30,372.25    | 0.00                   | 30,372.25   | 0.00     |
| Total Restricted Pass-Through Funds:   | 20,671.39      | 3,003.83               | 17,667.56  | 588.17  | 174,111.65   | 33,042.13              | 141,069.52  | 426.94   |
| Pass-through Funds Expended            |                |                        |            |         |              |                        |             |          |
| PNC Grant-Emer Asst                    | -1,841.91      | 0.00                   | -1,841.91  | 0.00    | -4,448.63    | 0.00                   | -4,448.63   | 0.00     |
| Dominican Sisters of Peace             | 0.00           | 0.00                   | 0.00       | 0.00    | -1,225.00    | 0.00                   | -1,225.00   | 0.00     |
| Domestic Hunger Grant-EA Expense-Gen   | 0.00           | 0.00                   | 0.00       | 0.00    | -1,000.00    | 0.00                   | -1,000.00   | 0.00     |
| Sisters of Charity of Nazareth Expense | 0.00           | 0.00                   | 0.00       | 0.00    | -393.23      | 0.00                   | -393.23     | 0.00     |
| EA Church Pledge Expense               | -9,672.00      | 0.00                   | -9,672.00  | 0.00    | -98,752.49   | 0.00                   | -98,752.49  | 0.00     |
| EA Client Medical Assist               | -3,090.99      | 0.00                   | -3,090.99  | 0.00    | -33,325.96   | 0.00                   | -33,325.96  | 0.00     |
| Metro Formula Grant                    | 0.00           | -3,003.83              | 3,003.83   | 100.00  | 0.00         | -33,042.13             | 33,042.13   | 100.00   |
| Christmas Baskets                      | 0.00           | 0.00                   | 0.00       | 0.00    | 0.00         | -4,000.00              | 4,000.00    | 100.00   |
| Kosair Grant Expended                  | 0.00           | 0.00                   | 0.00       | 0.00    | -5,551.39    | 0.00                   | -5,551.39   | 0.00     |
| Winter Help                            | -3,928.00      | 0.00                   | -3,928.00  | 0.00    | -9,038.00    | 0.00                   | -9,038.00   | 0.00     |
| Metro Match Expenses                   | 0.00           | 0.00                   | 0.00       | 0.00    | -22,820.00   | 0.00                   | -22,820.00  | 0.00     |
| Metro Match - Water                    | 0.00           | 0.00                   | 0.00       | 0.00    | -2,834.00    | 0.00                   | -2,834.00   | 0.00     |
| Metro Match - LGE                      | -9,892.00      | 0.00                   | -9,892.00  | 0.00    | -32,670.00   | 0.00                   | -32,670.00  | 0.00     |
| Metro Neighborhood Dev Grant Exp-Gen   | 0.00           | 0.00                   | 0.00       | 0.00    | -4,089.30    | 0.00                   | -4,089.30   | 0.00     |
| NDG-\$12250 Grant                      | 0.00           | 0.00                   | 0.00       | 0.00    | -7,316.78    | 0.00                   | -7,316.78   | 0.00     |
| Total Pass-through Funds Expended:     | -28,424.90     | -3,003.83              | -25,421.07 | -846.29 | -223,464.78  | -37,042.13             | -186,422.65 | -503.27  |
| Other Income & Expense                 |                |                        |            |         |              |                        |             |          |
| Interest Expense                       | -73.61         | -29.17                 | -44.44     | -152.35 | -527.79      | -320.87                | -206.92     | -64.49   |
| Interest Income                        | 0.17           | 0.00                   | 0.17       | 0.00    | 0.71         | 0.00                   | 0.71        | 0.00     |

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Income Statement  
For The 11 Periods Ended 5/31/2014

So. Louisville Community Ministries (SLC)

|                                 | Period to Date | ORIGINAL<br>PTD Budget | Variance   | Var %     | Year to Date | ORIGINAL<br>YTD Budget | Variance   | Var %     |
|---------------------------------|----------------|------------------------|------------|-----------|--------------|------------------------|------------|-----------|
| Other Income & Expense          | (Continued)    |                        |            |           |              |                        |            |           |
| Other Income/Expense            | -9,367.93      | 750.00                 | -10,117.93 | -1,349.06 | 0.00         | 8,250.00               | -8,250.00  | -100.00   |
| Total Other Income & Expense:   | -9,441.37      | 720.83                 | -10,162.20 | -1,409.79 | -527.08      | 7,929.13               | -8,456.21  | -106.65   |
| Total Other Income and Expense: | -17,194.88     | 720.83                 | -17,915.71 | -2,485.43 | -49,880.21   | 3,929.13               | -53,809.34 | -1,369.50 |
| Earnings before Income Tax:     | -16,958.50     | -251.49                | -16,707.01 | -6,643.21 | -7,420.21    | 5,733.60               | -13,153.81 | -229.42   |
| Net Income (Loss):              | -16,958.50     | -251.49                | -16,707.01 | -6,643.21 | -7,420.21    | 5,733.60               | -13,153.81 | -229.42   |

**AMENDED AND RESTATED ARTICLES OF INCORPORATION**  
**OF**  
**SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.**

THE UNDERSIGNED, duly elected secretary of South Louisville Community Ministries, Inc., hereby certifies that said corporation is a non-stock, non-profit corporation incorporated on March 30, 1976, under the laws of the Commonwealth of Kentucky, and, more particularly, Chapter 273 of the Kentucky Revised Statutes.

I further certify that Articles V through X incorporate amendments to the Articles of Incorporation as heretofore amended, and that they supersede said Articles of Incorporation as heretofore amended.

I further certify that the following Amended and Restated Articles of Incorporation were adopted at a meeting of the corporation Board of Directors held on Monday, June 23, 2014, that a quorum was present, and that said Articles received the vote of a majority of the Directors in office.

**ARTICLE I**

The name of the Corporation shall be

South Louisville Community Ministries, Inc.

**ARTICLE II**

The corporation shall have perpetual existence.

**ARTICLE III**

The Corporation is organized and shall be operated exclusively for charitable and educational purposes as described within Section 501(c)(3) of the Internal Revenue Code of 1954 (or corresponding provisions of any later Federal tax laws), including for such purposes the making of distributions to organizations and individuals for the purpose of engaging in activity falling within the purposes of the Corporation and permitted for an organization exempt under said Section 501(c)(3).

The purposes of the Corporation shall be more specifically stated as follows:

The purpose of South Louisville Community Ministries is to coordinate the efforts of the various segments of the community in order to meet the needs of the area.

#### ARTICLE IV

The Corporation shall be irrevocably dedicated to, and operated exclusively for, non-profit purposes. No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its members, directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof.

#### ARTICLE V

The principal office of the Corporation is located at:

415 ½ West Ashland Avenue  
Louisville, KY 40214

Other places of business in said city or elsewhere may be designated by resolution of the Board of Directors.

#### ARTICLE VI

In carrying out the corporate purposes described in Article III, the Corporation shall have all the powers granted by the laws of the State of Kentucky, including in particular those listed in Section 273.171 of the Kentucky Revised Statutes, except as follows and as otherwise stated in these Articles:

a) No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of any candidate for public office.

b) Notwithstanding, any other provision of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 or the corresponding provisions of any subsequent Federal tax laws.

c) If and so long as the Corporation is a private foundation as defined in Section 509(a) of the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws:

1) The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws.

2) The Corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws.

3) The Corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws.

4) The Corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1954, or corresponding provisions of any later tax laws.

5) The Corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws.

#### **ARTICLE VII**

The Corporation shall be governed by the Bylaws.

Any director may be removed from office by the Board of Directors for reasons set forth in the Bylaws, as they may from time to time be amended. Notice of intent to remove must be sent to the director in question at least fourteen (14) days prior to the meeting at which the action is to be taken. Said notice shall give the reasons for removal. A two-thirds (2/3) vote of the Directors present, in a secret ballot, a quorum being present, shall be required for removal.

#### **ARTICLE VIII**

(1) A director, officer, employee or member of the Corporation shall not be personally liable for the acts or debts of the Corporation, except insofar as the member may become personally liable by reason of his or her own acts or conduct pursuant to KRS 273.187 (or corresponding provision of any later Kentucky statute).

(2) The Corporation may indemnify any director or officer or former director or officer of the Corporation against any expenses actually and reasonably incurred by him or her in connection with the defense of any action, suit or proceeding, civil or criminal, in which she or he is made a party by reason of being or having been such director or officer, except in relation to matters as to which she or he shall be adjudged in such action, suit or proceeding to be liable for negligence or misconduct in the performance of duty to the Corporation. The Corporation may make any other indemnification permitted by law and authorized by its Articles of Incorporation, or its Bylaws or a resolution adopted after notice to members entitled to vote.

(3) The Corporation hereby eliminates the personal liability of a director to the Corporation for monetary damages for breach of his or her duties as a director, provided that this provision shall not eliminate the liability of a director in the following circumstances:

A. For any transaction in which the director's personal financial interest is in conflict with the financial interests of the Corporation;

B. For acts or omissions not in good faith or which involve intentional misconduct or are known to the director to be a violation of law; or

C. For any transaction from which the director derived an improper personal benefit.

#### **ARTICLE IX**

In the event of dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all liabilities of the Corporation, dispose of all assets of the Corporation exclusively for the purposes of the Corporation, in such manner, or to such organizations organized and operated exclusively for charitable or educational purposes as shall at the time qualify as an exempt organization under Section 501(c) (3) of the Internal Revenue Code of 1954 (or corresponding provisions of any later Federal tax laws), as the Board of Directors shall determine.

The remaining assets, if any, shall be disposed of by the Circuit Court of the county in which the principal office for the Corporation is then located, exclusively for such purposes or to such organizations as said Court shall determine are organized and operated exclusively for such purposes.

ARTICLE X

Amendments to these Articles shall be made pursuant to the provisions of KRS 273.263 (or corresponding provision of any later State statute).

IN TESTIMONY WHEREOF, witness the signature of the secretary of this Corporation this 27<sup>th</sup> day of June, 2014.

Joyce M. Whalin  
Joyce Whalin, Secretary

STATE OF KENTUCKY    )  
  )  
COUNTY OF JEFFERSON )

The foregoing Amended and Restated Articles of Incorporation were acknowledged before me this 27<sup>th</sup> day of June 2014, by Joyce Whalin, Secretary of South Louisville Community Ministries, Inc., on behalf of the Corporation.

Witness my signature and seal of office this 27<sup>th</sup> day of June, 2014

My Commission Expires: Nov. 20, 2016

BRANDI B. FRANKLIN  
Notary Public, State at Large, KY  
My Commission Expires Nov. 20, 2016  
Notary ID# 476876

Brandi B. Franklin  
NOTARY PUBLIC  
STATE AT LARGE, KENTUCKY



## Request for Taxpayer Identification Number and Certification

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

|  |   |  |
|--|---|--|
| Print or type<br>See Specific instructions on page 2.    | Name (as shown on your income tax return)<br><b>SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.</b>   |  |
|  | Business name/disregarded entity name, if different from above  |  |
|  | Check appropriate box for federal tax classification:<br><input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><br><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____<br><br><input type="checkbox"/> Other (see instructions) ▶ _____ | Exemptions (see instructions):<br><br>Exempt payee code (if any) _____<br>Exemption from FATCA reporting code (if any) _____         |
|  | Address (number, street, and apt. or suite no.)<br><b>415 1/2 WEST ASHLAND AVENUE</b>   | Requester's name and address (optional)<br><b>LOUISVILLE METRO GOVERNMENT<br/>611 WEST JEFFERSON STREET<br/>LOUISVILLE, KY 40202</b> |
| City, state, and ZIP code<br><b>LOUISVILLE, KY 40214</b> |   |  |
| List account number(s) here (optional)                   |   |  |

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

|                                       |   |   |   |   |   |   |   |   |
|---------------------------------------|---|---|---|---|---|---|---|---|
| <b>Social security number</b>         |   |   |   |   |   |   |   |   |
|                                       |   |   |   |   |   |   |   |   |
| <b>Employer identification number</b> |   |   |   |   |   |   |   |   |
| 3                                     | 1 | - | 0 | 8 | 9 | 1 | 2 | 5 |

**Part II Certification**

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

|                  |                          |                            |
|------------------|--------------------------|----------------------------|
| <b>Sign Here</b> | Signature of U.S. person | Date ▶ <b>July 7, 2014</b> |
|------------------|--------------------------|----------------------------|

**General Instructions**

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

**Future developments.** The IRS has created a page on [www.irs.gov/w9](http://www.irs.gov/w9) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**SOUTH LOUISVILLE  
COMMUNITY MINISTRIES, INC.**

**JUNE 30, 2012 AND 2011**

Anderson  
Bryant  
Lasky & Winslow  
PSC

Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
South Louisville Community Ministries, Inc.

We have audited the accompanying statements of financial position of South Louisville Community Ministries, Inc. (a not-for-profit organization) as of June 30, 2012 and 2011, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of South Louisville Community Ministries, Inc. as of June 30, 2012 and 2011, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of contract activity – adult day care on page 17 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.

*Anderson, Bryant, Lasky + Winslow, P.S.C.*

Louisville, Kentucky  
August 27, 2012

**SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.****General Information**

**Organization Number** 0066952  
**Name** SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.  
**Profit or Non-Profit** N - Non-profit  
**Company Type** KCO - Kentucky Corporation  
**Status** A - Active  
**Standing** G - Good  
**State** KY  
**File Date** 3/30/1976  
**Organization Date** 3/30/1976  
**Last Annual Report** 3/1/2013  
**Principal Office** 4803 SOUTHSIDE DRIVE  
 LOUISVILLE, KY 40214-2111  
**Registered Agent** JAMES W. LAMMLE  
 4803 SOUTHSIDE DR  
 LOUISVILLE, KY 40214

**Current Officers**

**President** [Craig Oeswein](#)  
**Vice President** [Axie Reasor](#)  
**Secretary** [Teresa Allen](#)  
**Treasurer** [Rob Fohr](#)  
**Director** [Debbie Tinker](#)  
**Director** [Ollve Clark](#)  
**Director** [Donna Harper](#)

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

**Director** [LOWELL LAWSON](#)  
**Director** [DONNA M. MAIER](#)  
**Director** [MICHAEL J. PRICE](#)  
**Director** [JOSEPHINE NOEL](#)  
**Director** [PEGGY ANNE KAREM](#)  
**Incorporator** [LOWELL LAWSON](#)

**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.

|  |           |        |                      |                     |
|--|-----------|--------|----------------------|---------------------|
| <a href="#">Annual Report</a>                        | 3/1/2013  | 1 page | <a href="#">tiff</a> | <a href="#">PDF</a> |
| <a href="#">Registered Agent name/address change</a> | 3/20/2012 | 1 page | <a href="#">tiff</a> | <a href="#">PDF</a> |
| <a href="#">Annual Report</a>                        | 2/22/2012 | 1 page | <a href="#">tiff</a> | <a href="#">PDF</a> |
| <a href="#">Annual Report</a>                        | 6/28/2011 | 1 page | <a href="#">tiff</a> | <a href="#">PDF</a> |

[https://app.sos.ky.gov/ftshow/\(S\(j3lmdmavmsf0behvp4msxn1\)\)/default.aspx?path=ftsearch...](https://app.sos.ky.gov/ftshow/(S(j3lmdmavmsf0behvp4msxn1))/default.aspx?path=ftsearch...) 7/9/2013

|   |            |         |                        |
|---|------------|---------|------------------------|
| <u>Annual Report</u>                        | 3/16/2010  | 1 page  | <u>PDF</u>             |
| <u>Annual Report</u>                        | 6/26/2009  | 1 page  | <u>PDF</u>             |
| <u>Registered Agent name/address change</u> | 7/2/2008   | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 6/18/2008  | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 3/2/2007   | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 6/1/2006   | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 3/24/2005  | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 5/12/2003  | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 6/10/2002  | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 5/1/2001   | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 7/19/1999  | 2 pages | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 6/25/1998  | 2 pages | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 7/1/1997   | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 7/1/1996   | 2 pages | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 7/1/1995   | 3 pages | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 7/1/1994   | 2 pages | <u>tiff</u> <u>PDF</u> |
| <u>Statement of Change</u>                  | 11/23/1993 | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 7/1/1993   | 2 pages | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 7/1/1992   | 1 page  | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 7/1/1991   | 2 pages | <u>tiff</u> <u>PDF</u> |
| <u>Restated Articles</u>                    | 7/18/1989  | 4 pages | <u>tiff</u> <u>PDF</u> |
| <u>Annual Report</u>                        | 7/1/1989   | 2 pages | <u>tiff</u> <u>PDF</u> |

**Assumed Names****Activity History**

| <b>Filing</b>                   | <b>File Date</b>         | <b>Effective Date</b>   | <b>Org. Referenced</b> |
|---------------------------------|--------------------------|-------------------------|------------------------|
| Annual report                   | 3/1/2013<br>2:46:21 PM   | 3/1/2013                |                        |
| Registered agent address change | 3/20/2012<br>12:35:16 PM | 3/20/2012               |                        |
| Annual report                   | 2/22/2012<br>11:18:26 AM | 2/22/2012               |                        |
| Annual report                   | 6/28/2011<br>8:51:57 AM  | 6/28/2011               |                        |
| Annual report                   | 3/16/2010<br>2:50:34 PM  | 3/16/2010<br>2:50:34 PM |                        |
| Annual report                   | 6/26/2009<br>3:17:28 PM  | 6/26/2009<br>3:17:28 PM |                        |
| Registered agent address change | 7/2/2008<br>4:40:57 PM   | 7/2/2008                |                        |
| Annual report                   | 6/18/2008<br>12:28:05 PM | 6/18/2008               |                        |
| Annual report                   | 3/2/2007<br>1:11:55 PM   | 3/2/2007                |                        |
| Annual report                   | 6/1/2006<br>1:19:07 PM   | 6/1/2006                |                        |
| Restated articles               | 7/18/1989                | 7/18/1989               |                        |

**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             | 2/24/2005  | 1 page  |
| Annual Report             | 5/4/2004   | 1 page  |
| Annual Report             | 5/12/2003  | 1 page  |
| Annual Report             | 6/10/2002  | 1 page  |
| Annual Report             | 5/1/2001   | 1 page  |
| Annual Report             | 6/9/2000   | 2 pages |
| Annual Report             | 7/19/1999  | 2 pages |
| Annual Report             | 6/25/1998  | 2 pages |
| Annual Report             | 7/1/1997   | 1 page  |
| Annual Report             | 7/1/1996   | 2 pages |
| Annual Report             | 7/1/1995   | 3 pages |
| Annual Report             | 7/1/1994   | 2 pages |
| Statement of Change       | 11/23/1993 | 1 page  |
| Annual Report             | 7/1/1993   | 2 pages |
| Annual Report             | 7/1/1992   | 1 page  |
| Annual Report             | 7/1/1991   | 2 pages |
| Annual Report             | 7/1/1990   | 2 pages |
| Restated Articles         | 7/18/1989  | 4 pages |
| Annual Report             | 7/1/1989   | 2 pages |
| Statement of Change       | 6/4/1986   | 2 pages |
| Statement of Change       | 7/12/1982  | 2 pages |
| Statement of Change       | 11/8/1979  | 2 pages |
| Annual Report             | 11/7/1979  | 3 pages |
| Articles of Incorporation | 3/30/1976  | 5 pages |

# EMPLOYEE CENSUS

## 7/7/2014

| NAME  | JOB TITLE                    | HRS/WK | MONTHLY    |
|---|------------------------------|--------|------------|
| Daugherty, Richard  | Program Assistant            | 40     | \$1,820.00 |
| Callender, Laura  | Program Assistant            | 40     | \$1,560.00 |
| Helm, Robert  | Director, ADC                | 40     | \$2,950.00 |
| Whalin, Dana  | Nurse                        | 40     | \$2,774.00 |
| Dupin, Rhonda   | Program Assistant            | 40     | \$1,560.00 |
| Thurston, Denise  | Program Assistant            | 40     | \$1,734.00 |
| <b>Adult Day Care - 4100 Southern Pky</b>                             |                              |        |            |
| Pike, J. Gregory  | Executive Director           | 40     | \$4,167.00 |
| Husk, Kate  | Deputy Director, Client Svcs | 40     | \$2,950.00 |
| Williams, Ginny   | Program Assistant            | 40     | \$1,910.00 |
| Vacant  | Program Assistant            | 40     | \$1,734.00 |
| Vacant  | Bookkeeper                   | 16     |            |
| Dunn, Patricia  | Custodian                    | 20     | \$690.00   |
| <b>Admin, Emergency Assistance and MOW - 415 1/2 West Ashland Ave</b> |                              |        |            |



**STATEMENTS OF FINANCIAL POSITION  
SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.  
JUNE 30, 2012 AND 2011**

|                                       | <u>2012</u>       | <u>2011</u>      |
|---------------------------------------|-------------------|------------------|
| <b>ASSETS</b>                         |                   |                  |
| Cash                                  | \$ 53,037         | \$ 22,376        |
| Accounts receivable                   | 1,395             | 3,285            |
| Grants receivable                     | 39,974            | 23,546           |
| Property and equipment, net           | 28,305            | 37,860           |
| Other assets                          | <u>283</u>        | <u>-</u>         |
| Total assets                          | <u>\$ 122,994</u> | <u>\$ 87,067</u> |
| <br><b>LIABILITIES AND NET ASSETS</b> |                   |                  |
| <b>LIABILITIES</b>                    |                   |                  |
| Accounts payable                      | \$ 10,407         | \$ 14,055        |
| Accrued vacation                      | 6,376             | 5,409            |
| Line of credit                        | 5,733             | 14,423           |
| Note payable                          | <u>10,234</u>     | <u>12,901</u>    |
| Total liabilities                     | <u>32,750</u>     | <u>46,788</u>    |
| <br><b>NET ASSETS</b>                 |                   |                  |
| Unrestricted                          | 75,637            | 32,390           |
| Temporarily restricted                | <u>14,607</u>     | <u>7,889</u>     |
| Total net assets                      | <u>90,244</u>     | <u>40,279</u>    |
| Total liabilities and net assets      | <u>\$ 122,994</u> | <u>\$ 87,067</u> |

The accompanying notes are an integral part of these financial statements.

**STATEMENTS OF ACTIVITIES**  
**SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.**  
**FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

|  | 2012         |                           |            | 2011         |                           |            |
|--|--------------|---------------------------|------------|--------------|---------------------------|------------|
|  | Unrestricted | Temporarily<br>Restricted | Total      | Unrestricted | Temporarily<br>Restricted | Total      |
| Revenue and support:                         |              |                           |            |              |                           |            |
| Contributions and grants                     | \$ 611,992   | \$ 14,607                 | \$ 626,599 | \$ 645,861   | \$ 2,089                  | \$ 647,950 |
| Program revenue                              | 265,651      | -                         | 265,651    | 246,146      | -                         | 246,146    |
| Special events                               | 22,076       | -                         | 22,076     | 7,339        | -                         | 7,339      |
| Miscellaneous income                         | 8,059        | -                         | 8,059      | -            | -                         | -          |
| Interest income                              | 9            | -                         | 9          | 17           | -                         | 17         |
| Total revenue and support                    | 907,787      | 14,607                    | 922,394    | 899,363      | 2,089                     | 901,452    |
| Net assets released from restrictions:       |              |                           |            |              |                           |            |
| Restrictions satisfied by payments           | 7,889        | (7,889)                   | -          | -            | -                         | -          |
| Total revenue, support and reclassifications | 915,676      | 6,718                     | 922,394    | 899,363      | 2,089                     | 901,452    |
| Expenses:                                    |              |                           |            |              |                           |            |
| Program services                             | 771,870      | -                         | 771,870    | 800,003      | -                         | 800,003    |
| Management and general                       | 83,261       | -                         | 83,261     | 72,312       | -                         | 72,312     |
| Fund raising                                 | 17,298       | -                         | 17,298     | 8,918        | -                         | 8,918      |
| Total expenses                               | 872,429      | -                         | 872,429    | 881,233      | -                         | 881,233    |
| Increase in net assets                       | 43,247       | 6,718                     | 49,965     | 18,130       | 2,089                     | 20,219     |
| Net assets at beginning of year              | 32,390       | 7,889                     | 40,279     | (104,156)    | 124,216                   | 20,060     |
| Prior period adjustment                      | -            | -                         | -          | 118,416      | (118,416)                 | -          |
| Net assets at end of year                    | \$ 75,637    | \$ 14,607                 | \$ 90,244  | \$ 32,390    | \$ 7,889                  | \$ 40,279  |

The accompanying notes are an integral part of these financial statements.

**STATEMENTS OF FUNCTIONAL EXPENSES  
SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

|   | 2012              |                         |                    |                   |                  | Management<br>and<br>General | Fund<br>Raising | Total      |
|---|-------------------|-------------------------|--------------------|-------------------|------------------|------------------------------|-----------------|------------|
|   | Program           |                         |                    |                   |                  |                              |                 |            |
|   | Adult Day<br>Care | Emergency<br>Assistance | Meals on<br>Wheels | Youth<br>Services | Total<br>Program |                              |                 |            |
| Salaries and wages                      | \$ 151,895        | \$ 40,317               | \$ 11,088          | \$ 27,381         | \$ 230,681       | \$ 52,224                    | \$ 13,056       | \$ 295,961 |
| Employee benefits and payroll taxes     | 40,186            | 9,720                   | 931                | 1,701             | 52,538           | 1,139                        | 99              | 53,776     |
| Assistance to individuals               | -                 | 314,396                 | -                  | -                 | 314,396          | -                            | -               | 314,396    |
| Other program expense                   | 39,250            | 6,711                   | 2,684              | 6,962             | 55,607           | -                            | -               | 55,607     |
| Professional fees and contract services | 3,616             | 1,120                   | 448                | 1,056             | 6,240            | 8,813                        | 64              | 15,117     |
| Supplies                                | 7,712             | 1,335                   | 263                | 620               | 9,930            | 432                          | 38              | 10,400     |
| Telephone                               | 5,369             | 606                     | 242                | 572               | 6,789            | 399                          | 35              | 7,223      |
| Utilities                               | 1,894             | 587                     | 235                | 553               | 3,269            | 386                          | 34              | 3,689      |
| Postage                                 | 825               | 256                     | 102                | 241               | 1,424            | 168                          | 15              | 1,607      |
| Occupancy                               | 11,650            | 13,083                  | 5,231              | 12,335            | 42,299           | 8,599                        | 748             | 51,646     |
| Repair and maintenance                  | 6,250             | 599                     | 239                | 1,611             | 8,699            | 394                          | 34              | 9,127      |
| Printing, publications and advertising  | 301               | 93                      | 37                 | 88                | 519              | 61                           | 5               | 585        |
| Travel, training and conferences        | 18,761            | 161                     | 64                 | 152               | 19,138           | 106                          | 9               | 19,253     |
| Insurance                               | 4,916             | 720                     | 504                | 679               | 6,819            | 6,837                        | 41              | 13,697     |
| Bank fees                               | 142               | 44                      | 18                 | 42                | 246              | 29                           | 3               | 278        |
| Dues and subscriptions                  | 228               | 70                      | 28                 | 66                | 392              | 46                           | 4               | 442        |
| Meals and entertainment                 | 2,859             | 138                     | 55                 | 130               | 3,182            | 91                           | 8               | 3,281      |
| License and permits                     | 458               | 3                       | 1                  | 3                 | 465              | 2                            | -               | 467        |
| Interest expense                        | -                 | -                       | -                  | -                 | -                | 2,459                        | -               | 2,459      |
| Special event expense                   | -                 | -                       | -                  | -                 | -                | -                            | 3,011           | 3,011      |
| Miscellaneous                           | 495               | 117                     | 47                 | 110               | 769              | 77                           | 7               | 853        |
| Total expenses before depreciation      | 296,807           | 390,076                 | 22,217             | 54,302            | 763,402          | 82,262                       | 17,211          | 862,875    |
| Depreciation                            | 4,907             | 1,520                   | 608                | 1,433             | 8,468            | 999                          | 87              | 9,554      |
| Total expenses                          | \$ 301,714        | \$ 391,596              | \$ 22,825          | \$ 55,735         | \$ 771,870       | \$ 83,261                    | \$ 17,298       | \$ 872,429 |

The accompanying notes are an integral part of these financial statements.

2011

|   | Program           |                         |                    |                   |                  | Management<br>and<br>General | Fund<br>Raising | Total      |
|---|-------------------|-------------------------|--------------------|-------------------|------------------|------------------------------|-----------------|------------|
|   | Adult Day<br>Care | Emergency<br>Assistance | Meals on<br>Wheels | Youth<br>Services | Total<br>Program |                              |                 |            |
| Salaries and wages                      | \$ 141,407        | \$ 37,457               | \$ 22,743          | \$ 34,205         | \$ 235,812       | \$ 37,079                    | \$ 7,117        | \$ 280,008 |
| Employee benefits and payroll taxes     | 47,249            | 12,497                  | 2,190              | 2,365             | 64,301           | 828                          | 35              | 65,164     |
| Assistance to individuals               | -                 | 367,464                 | -                  | -                 | 367,464          | -                            | -               | 367,464    |
| Other program expense                   | -                 | -                       | -                  | -                 | -                | -                            | -               | -          |
| Professional fees and contract services | 5,521             | 1,710                   | 684                | 1,613             | 9,528            | 8,784                        | 99              | 18,411     |
| Supplies                                | 21,131            | 322                     | 130                | 2,443             | 24,026           | 339                          | 10              | 24,375     |
| Telephone                               | 4,192             | 450                     | 180                | 490               | 5,312            | 541                          | 26              | 5,879      |
| Utilities                               | 2,543             | 788                     | 315                | 743               | 4,389            | 517                          | 46              | 4,952      |
| Postage                                 | 1,013             | 314                     | 125                | 296               | 1,748            | 206                          | 18              | 1,972      |
| Occupancy                               | 9,300             | 13,061                  | 5,223              | 12,314            | 39,898           | 8,585                        | 747             | 49,230     |
| Repair and maintenance                  | 2,421             | 242                     | 97                 | 1,540             | 4,300            | 709                          | 14              | 5,023      |
| Printing, publications and advertising  | 589               | 182                     | 73                 | 172               | 1,016            | 1,079                        | 11              | 2,106      |
| Travel, training and conferences        | 17,481            | 87                      | 508                | 82                | 18,158           | 122                          | 5               | 18,285     |
| Insurance                               | 7,004             | 1,904                   | 761                | 1,795             | 11,464           | 3,997                        | 110             | 15,571     |
| Bank fees                               | -                 | 360                     | -                  | -                 | 360              | 106                          | -               | 466        |
| Dues and subscriptions                  | 590               | 183                     | 73                 | 247               | 1,093            | 720                          | 11              | 1,824      |
| Meals and entertainment                 | -                 | -                       | -                  | -                 | -                | 400                          | -               | 400        |
| License and permits                     | 142               | 16                      | -                  | 1                 | 159              | -                            | -               | 159        |
| Interest expense                        | -                 | -                       | -                  | -                 | -                | 3,166                        | -               | 3,166      |
| Special event expense                   | -                 | -                       | -                  | -                 | -                | -                            | 556             | 556        |
| Miscellaneous                           | 1,772             | 533                     | 213                | 515               | 3,033            | 4,198                        | 31              | 7,262      |
| Total expenses before depreciation      | 262,355           | 437,570                 | 33,315             | 58,821            | 792,061          | 71,376                       | 8,836           | 872,273    |
| Depreciation                            | 4,602             | 1,426                   | 570                | 1,344             | 7,942            | 936                          | 82              | 8,960      |
| Total expenses                          | \$ 266,957        | \$ 438,996              | \$ 33,885          | \$ 60,165         | \$ 800,003       | \$ 72,312                    | \$ 8,918        | \$ 881,233 |

The accompanying notes are an integral part of these financial statements.

**STATEMENTS OF CASH FLOWS**  
**SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.**  
**FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

|   | <u>2012</u>      | <u>2011</u>      |
|---|------------------|------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                              |                  |                  |
| Change in net assets  | \$ 49,965        | \$ 20,219        |
| Adjustments to reconcile change in net cash<br>from operating activities: |                  |                  |
| Depreciation  | 9,554            | 8,960            |
| Loss on asset scrapped  | -                | 2,906            |
| (Increase) decrease in operating assets:                                  |                  |                  |
| Accounts receivable   | 1,890            | 3,125            |
| Grants receivable   | (16,428)         | 5,267            |
| Other assets  | (283)            | -                |
| Prepaid expenses  | -                | 2,746            |
| Increase (decrease) in operating liabilities:                             |                  |                  |
| Accounts payable  | (3,648)          | (11,545)         |
| Accrued vacation  | 967              | (9,068)          |
|   | <u>42,017</u>    | <u>22,610</u>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                              |                  |                  |
| Purchase of property and equipment  | <u>-</u>         | <u>(23,810)</u>  |
|   | <u>-</u>         | <u>(23,810)</u>  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>                              |                  |                  |
| Payments on line of credit  | (8,690)          | (295)            |
| Proceeds from long term debt  | -                | 13,860           |
| Payments on long term debt  | <u>(2,666)</u>   | <u>(959)</u>     |
|   | <u>(11,356)</u>  | <u>12,606</u>    |
| Net increase in cash  | 30,661           | 11,406           |
| Cash at beginning of year   | <u>22,376</u>    | <u>10,970</u>    |
| Cash at end of year   | <u>\$ 53,037</u> | <u>\$ 22,376</u> |
| <b>SUPPLEMENTAL DISCLOSURES:</b>  |                  |                  |
| Interest paid   | <u>\$ 2,459</u>  | <u>\$ 3,166</u>  |

The accompanying notes are an integral part of these financial statements.

**NOTES TO FINANCIAL STATEMENTS**  
**SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.**  
**JUNE 30, 2012 AND 2011**

**NOTE 1. NATURE OF THE BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

South Louisville Community Ministries, Inc. (SLCM), located in Louisville, Kentucky, is a not-for-profit organization founded in 1976. The purpose of SLCM is to be an interfaith organization of representatives of churches, established to coordinate the efforts of the various segments of the community in order to enhance the religious, educational, social, health, economic, and community development of children, youth, and adults, and thus improve their quality of life.

SLCM's program services include:

Services for the Elderly: These services include an adult day care center, and various recreational, wellness, meals, and social activities for senior citizens in the areas served by the organization. Also, over 70 homebound seniors are provided one hot meal per day, five days per week, delivered by the Meals on Wheels Program operated by SLCM.

Assistance: These emergency assistance services include payments for rent, utilities, and prescriptions, and managing a Dare to Care Food Pantry for qualified low-income residents in the areas served by the organization.

Youth Services: These services provide hot meals for at-risk youth in the areas served by the organization.

**Basis of Accounting**

The financial statements of SLCM have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

## NOTES TO FINANCIAL STATEMENTS – CONTINUED

### **Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) with regards to financial statements of not-for-profit organizations. Under this guidance, SLCM is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. A description of the three net asset categories follows:

Unrestricted Net Assets: include the portion of expendable funds that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets: include gifts for which donor imposed restrictions have not been met.

Permanently Restricted Net Assets: include amounts which the donor has stipulated that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions.

### **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.

### **Cash**

Cash consists solely of cash on deposit. Cash received with donor-imposed restrictions limiting its use to long-term purposes is not considered cash for purposes of the statements of cash flows.

### **Accounts Receivable**

Accounts receivable consists primarily of amounts billed for services performed. It is SLCM's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. All accounts are deemed to be fully collectible.

## NOTES TO FINANCIAL STATEMENTS – CONTINUED

### Grants Receivable

Grants receivable consists primarily of amounts that SLCM has requested for reimbursement of expenses from various grantors for the current year but did not receive by year end.

### Property and Equipment

SLCM capitalizes all expenditures for property and equipment in excess of \$500. Purchased property and equipment are carried at cost. Donated property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method over the estimated useful life of the respective assets (4-20 years). Depreciation of leasehold improvements is provided over the shorter of the useful life or the remaining term of the related lease on a straight-line basis.

### Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

SLCM treats temporarily donor restricted contributions whose restrictions are met in the same reporting period as unrestricted support. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.



## NOTES TO FINANCIAL STATEMENTS – CONTINUED

### **In-kind Materials, Equipment, Services and Space**

No amounts have been reflected in the financial statements for donated services. SLCM pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist SLCM with programs, solicitations and various committee assignments.

In-kind materials, equipment and space are reflected as contributions and assets or expense in the accompanying statements at their estimated fair values on the date of contribution. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used for a specific purpose are reported as temporarily restricted contributions.

### **Expense Allocation**

Expenses are allocated based on estimated time spent devoted to programs and supporting services.

### **Income Tax Status**

SLCM is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. SLCM qualified for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Management has concluded that any tax positions that would not meet the more-likely-than-not criterion of FASB ASC 740-10 would be immaterial to the financial statements taken as a whole. Accordingly, the accompanying financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statements of activities or accrued in the statements of financial position. Federal and state tax returns of the entity are generally open to examination by the relevant taxing authorities for a period of three years from the date the returns are filed.

### **Subsequent Events**

Management has evaluated subsequent events for recognition or disclosure in the financial statements through August 27, 2012, which was the date at which the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS -- CONTINUED

NOTE 2. PROPERTY AND EQUIPMENT

Depreciation is provided in amounts sufficient to relate the cost of depreciable assets to operations over the estimated useful lives on a straight-line basis. At June 30, 2012 and 2011 the cost and accumulated depreciation of such assets were as follows:

|                               | <u>2012</u>      | <u>2011</u>      |
|-------------------------------|------------------|------------------|
| Vehicles                      | \$ 21,960        | \$ 21,960        |
| Equipment                     | 1,494            | 1,494            |
| Furniture & fixtures          | 17,367           | 17,367           |
| Leasehold improvements        | <u>49,297</u>    | <u>49,297</u>    |
|                               | 90,118           | 90,118           |
| Less accumulated depreciation | <u>(61,813)</u>  | <u>(52,258)</u>  |
| Property and equipment, net   | <u>\$ 28,305</u> | <u>\$ 37,860</u> |
| Depreciation expense          | <u>\$ 9,554</u>  | <u>\$ 8,960</u>  |

NOTE 3. LINE OF CREDIT

SLCM has a \$35,000 unsecured bank line of credit available that expires in February 2013. The line of credit bears interest at prime plus 1.0%, minimum of 4.5% (the prime rate was 3.25% at June 30, 2012). At June 30, 2012, SLCM had \$5,733 outstanding against the line.

**NOTES TO FINANCIAL STATEMENTS -- CONTINUED**

**NOTE 4. NOTE PAYABLE**

Note payable consists of a vehicle loan, due February 13, 2016, secured by a vehicle with a book value of \$20,000 at June 30, 2012. Payments are \$280 monthly at 7.70% interest. Following are the maturities of long-term debt for each of the next four years:

|         |                  |
|---------|------------------|
| 6/30/13 | \$ 2,385         |
| 6/30/14 | 2,854            |
| 6/30/15 | 3,083            |
| 6/30/16 | <u>1,912</u>     |
| Total   | <u>\$ 10,234</u> |

**NOTE 5. RESTRICTIONS ON NET ASSETS**

Temporarily restricted net assets are available for the following purposes:

|                      | <u>2012</u>      | <u>2011</u>     |
|----------------------|------------------|-----------------|
| Renovations          | \$ -             | \$ 5,800        |
| Meals on wheels      | 6,877            | -               |
| Emergency assistance | <u>7,730</u>     | <u>2,089</u>    |
| Total                | <u>\$ 14,607</u> | <u>\$ 7,889</u> |

**NOTE 6. LEASES**

The Organization leases the facility used by the Adult Day Care Center. The term of the lease is for two years and expires June 2013. Future minimum payments under the lease are as follows:

|         |                  |
|---------|------------------|
| 6/30/13 | <u>\$ 11,400</u> |
|---------|------------------|

Rent expense under this lease was \$11,650 for the year ended June 30, 2012. SLCM also leases office space located at 4803 Southside Drive from Americana Community Center, Inc. for \$1 per year through August 2013. The fair market value of the lease is \$39,996 per year and is recorded as contributions and occupancy expense in the statements of activities.

## NOTES TO FINANCIAL STATEMENTS -- CONTINUED

### NOTE 7. IN-KIND DONATIONS

SLCM records various types of in-kind support, including food, materials and other tangible assets. Contributed in-kind support is recognized in accordance with the Statement of Financial Accounting Standards in its Accounting Standards Codification 958-605-25, which governs the presentation of financial statements of not-for-profit organizations. This pronouncement requires recognition of professional services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Most of the services received by SLCM do not meet these criteria. In 2012, no amounts were recognized, although volunteers provided countless hours of assistance.

Contributions of tangible assets are recognized at fair market value when received. The amounts reflected in the accompanying financial statements as in-kind support are offset by like amounts included in expenses or assets. In 2012, \$212,340 of food donation and \$39,996 of rent was recognized.

### NOTE 8. PRIOR PERIOD ADJUSTMENT

During the fiscal year ended June 30, 2011, SLCM performed additional analysis and identified and reclassified \$118,416 of unrestricted net assets that had been previously reported as temporarily restricted net assets. The correction had no effect on total net assets at June 30, 2011 or on total change in net assets for the year then ended. However, the effect of the correction on change in unrestricted net assets was an increase of \$118,416 for the year ended June 30, 2011, with a corresponding decrease in temporarily restricted net assets.

**SUPPLEMENTAL INFORMATION**

**SCHEDULE OF CONTRACT ACTIVITY -- ADULT DAY CARE  
SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.  
FOR THE YEAR ENDED JUNE 30, 2012**

State Grantor: Commonwealth of Kentucky, Cabinet for Health Services  
 Pass-through Grantor: KIPDA  
 Program Title: Adult Day Care

Pass-through Contract Number: M-06156729-(SOU)  
 Period of Contract: July 1, 2011 to June 30, 2012

|   |                     | <u>Actual</u>     |
|---|---------------------|-------------------|
| <b>REVENUES</b>                         |                     |                   |
| State funds                             |                     | \$ 138,834        |
| Fees/donations                          |                     | -                 |
| Total revenues                          |                     | <u>\$ 138,834</u> |
|   | <u>Actual Units</u> | <u>Amount</u>     |
|   | <u>Provided</u>     | <u>Provided</u>   |
| <b>UNITS OF SERVICE -</b>               |                     |                   |
| Adult Day Health Care                   | 27,301              | \$ 98,284         |
| Alzheimer's Respite in Day Care         | 11,148              | 40,133            |
| Case Management                         |                     |                   |
| Adult Day Health Care                   | 78                  | 281               |
| Alzheimer's Respite                     | <u>38</u>           | <u>136</u>        |
| Total Day Care                          | 38,565              | 138,834           |
| Payments from KIPDA as of June 30, 2012 |                     | <u>124,049</u>    |
| Due from KIPDA at June 30, 2012         |                     | <u>\$ 14,785</u>  |

**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:** South Louisville 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.

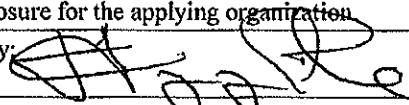
The grantee organization may not use public funds in any way that involves proselytization or self-promotion of the organization.

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: July 8, 2014

Legal Signatory (please print):

J. Gregory Pike

Title: Interim Executive Director

Phone: (502) 361-7763

Extension:

Email: pnancygregory@bellsouth.net

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2012

Department of the Treasury Internal Revenue Service

For calendar year 2012 or other tax year beginning JUL 1, 2012, and ending JUN 30, 2013

Open to Public Inspection for 501(c)(3) Organizations Only

Form sections A through G: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets at end of year; F Group exemption number; G Check organization type.

H Describe the organization's primary unrelated business activity; I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?

J The books are in care of ORGANIZATION Telephone number

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4a Capital gain net income, 5 Income from partnerships, 6 Rent income, 7 Unrelated debt-financed income, 8 Interest, annuities, royalties, 9 Investment income, 10 Exploited exempt activity income, 11 Advertising income, 12 Other income, 13 Total.

Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions) (except for contributions, deductions must be directly connected with the unrelated business income)

Table with 4 columns: Description, Line Number, Amount, and Total. Rows include 14 Compensation of officers, directors, and trustees; 15 Salaries and wages; 16 Repairs and maintenance; 17 Bad debts; 18 Interest; 19 Taxes and licenses; 20 Charitable contributions; 21 Depreciation; 22 Less depreciation claimed; 23 Depletion; 24 Contributions to deferred compensation plans; 25 Employee benefit programs; 26 Excess exempt expenses; 27 Excess readership costs; 28 Other deductions; 29 Total deductions; 30 Unrelated business taxable income before net operating loss deduction; 31 Net operating loss deduction; 32 Unrelated business taxable income before specific deduction; 33 Specific deduction; 34 Unrelated business taxable income.



**Tax Computation**

Organizations taxable as corporations (see instructions for tax computation).  
 Controlled group members (sections 1561 and 1563) check here  See instructions and:  
 a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_  
 b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_  
 c Income tax on the amount on line 34 35c 0.  
 36 Trusts taxable at trust rates (see instructions for tax computation). Income tax on the amount on line 34 from:  
 Tax rate schedule or  Schedule D (Form 1041) 36  
 37 Proxy tax (see instructions) 37  
 38 Alternative minimum tax 38  
 39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies 39 0.

**Part IV Tax and Payments**

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 40a  
 b Other credits (see instructions) 40b  
 c General business credit. Attach Form 3800 40c  
 d Credit for prior year minimum tax (attach Form 8801 or 8827) 40d  
 e Total credits. Add lines 40a through 40d 40e  
 41 Subtract line 40e from line 39 41 0.  
 42 Other taxes. Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  Other (attach statement) 42  
 43 Total tax. Add lines 41 and 42 43 0.  
 44 a Payments: A 2011 overpayment credited to 2012 44a  
 b 2012 estimated tax payments 44b  
 c Tax deposited with Form 8868 44c  
 d Foreign organizations: Tax paid or withheld at source (see instructions) 44d  
 e Backup withholding (see instructions) 44e  
 f Credit for small employer health insurance premiums (Attach Form 8941) 44f 8,070.  
 g Other credits and payments:  Form 2439  Form 4136  Other 44g  
 45 Total payments. Add lines 44a through 44g 45 8,070.  
 46 Estimated tax penalty (see instructions). Check if Form 2220 is attached  46  
 47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed 47  
 48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid 48 8,070.  
 49 Enter the amount of line 48 you want: Credited to 2013 estimated tax  Refunded  49 8,070.

**Part V Statements Regarding Certain Activities and Other Information (see instructions)**

1 At any time during the 2012 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here Yes No  
 2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file. X  
 3 Enter the amount of tax-exempt interest received or accrued during the tax year: \$ X

**Schedule A - Cost of Goods Sold. Enter method of inventory valuation: N/A**

|   |    |  |        |
|---|----|--|--------|
| 1 Inventory at beginning of year                  | 1  | 6 Inventory at end of year   | 6      |
| 2 Purchases                                       | 2  | 7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2                                  | 7      |
| 3 Cost of labor                                   | 3  | 8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? | Yes No |
| 4a Additional section 263A costs (all statements) | 4a |  |        |
| b Other costs (attach statement)                  | 4b |  |        |
| 5 Total. Add lines 1 through 4b                   | 5  |  |        |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here: *Jane Kumb* EP 17/18/2013 Executive Director  
 Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

Paid Preparer Use Only

Preparer's name: BARBARA A. LASKY  
 Preparer's signature: *Barbara Lasky*  
 Date: 7-17-13  
 Check self-employed  PTIN: P00015280  
 Firm's name: ANDERSON, BRYANT, LASKY & WINSLOW, PSC  
 Firm's EIN: 61-1227965  
 Firm's address: 943 SOUTH FIRST STREET LOUISVILLE, KY 40203  
 Phone no.: (502) 584-9793

| 2. Rent received or accrued  |   | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement) |
|--|---|--|
| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)      | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) |  |
| (1)  |   |  |
| (2)  |   |  |
| (3)  |   |  |
| (4)  |   |  |
| Total  | 0.  | Total 0.   |
| <b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ..... |   | <b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ... 0.       |

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

| 1. Description of debt-financed property   | 2. Gross income from or allocable to debt-financed property                            | 3. Deductions directly connected with or allocable to debt-financed property |  |   |
|--|--|--|--|---|
|  |  | (a) Straight line depreciation (attach statement)                            | (b) Other deductions (attach statement)                  |   |
| (1)  |  |  |  |   |
| (2)  |  |  |  |   |
| (3)  |  |  |  |   |
| (4)  |  |  |  |   |
| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach statement) | 5. Average adjusted basis of or allocable to debt-financed property (attach statement) | 6. Column 4 divided by column 5  | 7. Gross income reportable (column 2 x column 6)         | 8. Allocable deductions (column 6 x total of columns 3(a) and 3(b)) |
| (1)  |  | %  |  |   |
| (2)  |  | %  |  |   |
| (3)  |  | %  |  |   |
| (4)  |  | %  |  |   |
| Totals .....   |  |  | Enter here and on page 1, Part I, line 7, column (A). 0. | Enter here and on page 1, Part I, line 7, column (B). 0.            |
| <b>Total dividends-received deductions included in column 8</b> .....                              |  |  | 0.   |   |

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations                   |   |   |  |  |
|------------------------------------|-----------------------------------|---|---|---|--|--|
|                                    |                                   | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made               | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5                             |  |
| (1)                                |                                   |   |   |   |  |  |
| (2)                                |                                   |   |   |   |  |  |
| (3)                                |                                   |   |   |   |  |  |
| (4)                                |                                   |   |   |   |  |  |
| Nonexempt Controlled Organizations |                                   | 7. Taxable income                                 | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made   | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10 |
| (1)                                |                                   |   |   |   |  |  |
| (2)                                |                                   |   |   |   |  |  |
| (3)                                |                                   |   |   |   |  |  |
| (4)                                |                                   |   |   |   |  |  |
| Totals .....                       |                                   |   |   | Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). 0.      | Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0.       |  |

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach statement)      | 4. Set-asides (attach statement) | 5. Total deductions and set-asides (col. 3 plus col. 4)  |
|--------------------------|---------------------|--|----------------------------------|--|
| (1)                      |                     |  |                                  |  |
| (2)                      |                     |  |                                  |  |
| (3)                      |                     |  |                                  |  |
| (4)                      |                     |  |                                  |  |
| Totals                   |                     | Enter here and on page 1, Part I, line 9, column (A). 0. |                                  | Enter here and on page 1, Part I, line 9, column (B). 0. |

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income**  
 (see instructions)

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 6 through 7. | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4). |
|--------------------------------------|---|---|--|---|--------------------------------------|--|
| (1)                                  |   |   |  |   |                                      |  |
| (2)                                  |   |   |  |   |                                      |  |
| (3)                                  |   |   |  |   |                                      |  |
| (4)                                  |   |   |  |   |                                      |  |
| Totals                               |   | Enter here and on page 1, Part I, line 10, col. (A). 0.                     | Enter here and on page 1, Part I, line 10, col. (B). 0.  |   |                                      | Enter here and on page 1, Part II, line 26. 0.                                   |

**Schedule J - Advertising Income** (see instructions)

**Part I - Income From Periodicals Reported on a Consolidated Basis**

| 1. Name of periodical               | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 6 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|-------------------------------------|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| (1)                                 |                             |                             |  |                       |                     |   |
| (2)                                 |                             |                             |  |                       |                     |   |
| (3)                                 |                             |                             |  |                       |                     |   |
| (4)                                 |                             |                             |  |                       |                     |   |
| Totals (carry to Part II, line (5)) |                             | 0.                          | 0.   |                       |                     | 0.  |

**Part II - Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

| 1. Name of periodical       | 2. Gross advertising income | 3. Direct advertising costs                             | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|-----------------------------|-----------------------------|---|--|-----------------------|---------------------|---|
| (1)                         |                             |   |  |                       |                     |   |
| (2)                         |                             |   |  |                       |                     |   |
| (3)                         |                             |   |  |                       |                     |   |
| (4)                         |                             |   |  |                       |                     |   |
| Totals from Part I          |                             | 0.  | 0.   |                       |                     | 0.  |
| Totals, Part II (lines 1-5) |                             | Enter here and on page 1, Part I, line 11, col. (A). 0. | Enter here and on page 1, Part I, line 11, col. (B). 0.                                    |                       |                     | Enter here and on page 1, Part II, line 27. 0.                                    |

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

| 1. Name   | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|---|----------|--|--|
| (1)   |          | %                                      |  |
| (2)   |          | %                                      |  |
| (3)   |          | %                                      |  |
| (4)   |          | %                                      |  |
| Total. Enter here and on page 1, Part II, line 14 |          |  | 0.   |

841

# Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

# 2012

Attachment Sequence No. 63

▶ Attach to your tax return.

▶ Information about Form 8941 and its separate instructions is at [www.irs.gov/forms8941](http://www.irs.gov/forms8941).

(e) shown on return

**SOUTH LOUISVILLE COMMUNITY MINISTRIES, I**

Identifying number

31-0891259

|    |  |            |
|----|--|------------|
| 1a | Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)   | 17         |
| 1b | Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions)  | 31-0891259 |
| 2  | Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12  | 11         |
| 3  | Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12   | 27,000.    |
| 4  | Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (see instructions)  | 37,831.    |
| 5  | Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)  | 41,940.    |
| 6  | Enter the smaller of line 4 or line 5  | 37,831.    |
| 7  | Multiply line 6 by the applicable percentage:<br>• Tax-exempt small employers, multiply line 6 by 25% (.25)<br>• All other small employers, multiply line 6 by 35% (.35)   | 9,458.     |
| 8  | If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions   | 8,827.     |
| 9  | If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions   | 8,070.     |
| 10 | Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)   |            |
| 11 | Subtract line 10 from line 4. If zero or less, enter -0-   | 37,831.    |
| 12 | Enter the smaller of line 9 or line 11   | 8,070.     |
| 13 | If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)  | 9          |
| 14 | Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13   | 8          |
| 15 | Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)  |            |
| 16 | Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h | 8,070.     |
| 17 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)  |            |
| 18 | Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h   |            |
| 19 | Enter the amount you paid in 2012 for taxes considered payroll taxes for purposes of this credit (see instructions)  | 22,731.    |
| 20 | Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f   | 8,070.     |

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 8941 (2012)

Information Needed to Complete Lines 1-3

| (a)<br>Individuals Considered Employees | (b)<br>Employee Hours<br>of Service | (c)<br>Employee Wages Paid |
|---|-------------------------------------|----------------------------|
| RONNIE BISHOP                           | 2,080.                              | 16,646.                    |
| RICHARD DAUGHERTY                       | 2,080.                              | 24,789.                    |
| MICHAEL GEORGE                          | 729.                                | 9,384.                     |
| BETTY GREER                             | 2,080.                              | 18,240.                    |
| ROBERT HELM                             | 2,080.                              | 34,231.                    |
| KATE HUSK                               | 2,080.                              | 32,800.                    |
| GENNY WILLIAMS                          | 836.                                | 8,778.                     |
| TERESA KNIGHT                           | 725.                                | 8,158.                     |
| CAROLYN SHELTON                         | 2,080.                              | 27,533.                    |
| CAROLYN SHEPHERD                        | 1,044.                              | 7,831.                     |
| THELMA MURRAY                           | 561.                                | 5,047.                     |
| JAMES LAEMMLE                           | 2,080.                              | 46,000.                    |
| ANNA HUDSON                             | 1,260.                              | 11,587.                    |
| CHARLES WOODEN                          | 260.                                | 2,730.                     |
| BETHANY WALDEN                          | 1,948.                              | 29,220.                    |
| DENISE THURSTON                         | 1,350.                              | 10,801.                    |
| SHERRY COGBURN                          | 386.                                | 3,363.                     |
|   |                                     |                            |
|   |                                     |                            |
|   |                                     |                            |
|   |                                     |                            |
|   |                                     |                            |
|   |                                     |                            |
|   |                                     |                            |
|   |                                     |                            |
|   |                                     |                            |
| <b>Total</b>                            | <b>23,659.</b>                      | <b>297,138.</b>            |

**Full-Time Equivalent Employees (FTEs)**

- 1. Enter the total employee hours of service from column (b) above ..... 23,659.
- 2. Hours of service per FTE ..... 2,080
- 3. Full-time equivalent employees. Divide line 1 by line 2 ..... 11

**Average Annual Wages**

- 1. Enter the total employee wages paid from column (c) above ..... 297,138.
- 2. Enter FTEs from line 3 above ..... 11
- 3. Average wages. Divide line 1 by line 2 ..... 27,000.

Additional Information Needed to Complete Lines 4-14

| (a)<br>Enrolled Individuals<br>Considered Employees | (b)<br>Employer<br>Premiums Paid | (c)<br>Employer State<br>Average Premiums | (d)<br>Enrolled Employee<br>Hours of Service |
|---|----------------------------------|---|--|
| RONNIE BISHOP                                       |                                  |   |  |
| RICHARD DAUGHERTY                                   | 3,460.                           | 4,660.                                    | 2,080.                                       |
| BETTY GREER   | 2,866.                           | 4,660.                                    | 2,080.                                       |
| ROBERT HELM   | 3,407.                           | 4,660.                                    | 2,080.                                       |
| KATE HUSK   | 5,653.                           | 4,660.                                    | 2,080.                                       |
| CAROLYN SHELTON                                     | 4,597.                           | 4,660.                                    | 2,080.                                       |
| JAMES LAEMMLE                                       | 5,748.                           | 4,660.                                    | 2,080.                                       |
| BETHANY WALDEN                                      | 5,748.                           | 4,660.                                    | 2,080.                                       |
| DENISE THURSTON                                     | 4,789.                           | 4,660.                                    | 1,948.                                       |
|   | 1,563.                           | 4,660.                                    | 1,350.                                       |
|   |                                  |   |  |
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|   |                                  |   |  |
|   |                                  |   |  |
|   |                                  |   |  |
| Total   | 37,831.                          | 41,940.                                   | 17,858.                                      |

FTE Limitation

|   |        |
|---|--------|
| 1. Enter the amount from Form 8941, line 7 .....                                |        |
| 2. Enter the amount from Form 8941, line 2 .....                                | 9,458. |
| 3. Subtract 10 from line 2 (if line 2 is 10 or less, skip to line 6) .....      | 11     |
| 4. Divide line 3 by 15 .....  | 1.     |
| 5. Multiply line 1 by line 4 .....  | .067   |
| 6. Subtract line 5 from line 1. Reported this amount on Form 8941, line 8 ..... | 631.   |
|   | 8,827. |

Average Annual Wages Limitation

|   |         |
|---|---------|
| 1. Enter the amount from Form 8941, line 8 .....                                |         |
| 2. Enter the amount from Form 8941, line 7 .....                                | 8,827.  |
| 3. Enter the amount from Form 8941, line 3 .....                                | 9,458.  |
| 4. Subtract 25,000 from line 3 .....  | 27,000. |
| 5. Divide line 4 by 25,000 .....  | 2,000.  |
| 6. Multiply line 2 by line 5 .....  | .080    |
| 7. Subtract line 6 from line 1. Reported this amount on Form 8941, line 9 ..... | 757.    |
|   | 8,070.  |

FTEs Enrolled in Coverage

|   |         |
|---|---------|
| 1. Enter the total enrolled employee hours of service from column (d) above ..... |         |
| 2. Hours of service per FTE .....   | 17,858. |
| 3. Divide line 1 by line 2. Report this amount on Form 8941, line 14 .....        | 2,080   |
|   | 8       |



Anderson  
Bryant  
Lasky & Winslow  
P.C.  
Certified Public Accountants

Robert C. Bryant  
John D. Winslow, CPA  
Robert Lasky, CPA  
Richard H. Anderson, CPA  
Elm Branch, CPA

20 South Main Street  
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Web: [www.ablw.com](http://www.ablw.com)  
Email: [ablw@ablw.com](mailto:ablw@ablw.com)

*Providing timely, accurate, useful information to decision makers*

July 8, 2014

To the Board of Directors  
South Louisville Community Ministries, Inc.  
415-1/2 West Ashland Ave.  
Louisville, KY 40201

Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide for South Louisville Community Ministries, Inc. for the year ended June 30, 2014.

We will audit the financial statements of South Louisville Community Ministries, Inc. (a not-for-profit organization), which comprise the statement of financial position as of June 30, 2014, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our 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, in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of Contract Activity – Adult Day Care

We will prepare the financial statements, related notes and supplementary information. We will also prepare the Organization's federal annual information return for the year ended June 30, 2014.

**Audit Objective**

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of your financial statements. Our report will be addressed to the Board of Directors of South Louisville Community Ministries, Inc. We cannot provide assurance that an unmodified opinion will be



expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

### **Audit Procedures**

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from the Organization's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with

governance internal control related matters that are required to be communicated under professional standards.

### **Management Responsibilities**

You agree to assume all management responsibilities for the tax services, financial statement preparation and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. We may advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. We will also advise you with regard to tax positions taken in the preparation of the tax returns, but the responsibility for the tax returns remains with you.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles. You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Organization complies with applicable laws and regulations.

You are responsible for the preparation of any supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

With regard to the electronic dissemination of audited financial statements, including financial statements publishing electronically on your Internet website, you understand that electronic sites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Administration, Fees, and Other**

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through the date of termination.

It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying the contents of our engagement files. To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement. The balance of our engagement file, other than the prepared financial statement, which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the Jefferson County, Kentucky by a mediation organization of our mutual choice, according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to Kentucky law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, for the services set forth in this engagement letter.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

We understand that your employees will assist in preparing all cash, accounts receivable, and other confirmations and schedules we request and will locate any documents selected by us for testing.

Barbara Lasky is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate our fees for these services will be \$7,200. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. A service charge of 1.5% per month will be added to unpaid accounts 30 days after the original billing date.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If, after full consideration and consultation with counsel if so desired, you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us, keeping a fully-executed copy for your records.

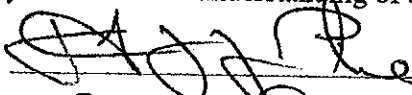
Very truly yours,

*Anderson, Bryant, Lasky & Winslow, P.S.C.*

ANDERSON, BRYANT, LASKY & WINSLOW, P.S.C.

RESPONSE:

This letter correctly sets forth the understanding of South Louisville Community Ministries, Inc.

Officer signature: 

Title: *Interim Executive Director*

Date: *July 16, 2014*



**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**SOUTH LOUISVILLE  
COMMUNITY MINISTRIES, INC.**

**JUNE 30, 2013 AND 2012**

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
South Louisville Community Ministries, Inc.  
Louisville, Kentucky

We have audited the accompanying financial statements of the South Louisville Community Ministries, Inc., (a not-for-profit organization) which comprise the statements of financial position as of June 30, 2013 and 2012, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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



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

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the South Louisville Community Ministries, Inc. as of June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of contract activity – adult day care 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.

*Anderson, Bryant, Lusk + Wainbow, P.S.C.*

Louisville, Kentucky  
September 24, 2013

**STATEMENTS OF FINANCIAL POSITION**  
**SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.**  
**JUNE 30, 2013 AND 2012**

|  | <u>2013</u>       | <u>2012</u>       |
|--|-------------------|-------------------|
| <b>ASSETS</b>                          |                   |                   |
| Cash                                   | \$ 59,033         | \$ 53,037         |
| Accounts receivable                    | 10,723            | 9,164             |
| Grants receivable                      | 50,535            | 32,488            |
| Promises to give                       | 10,000            | -                 |
| Property and equipment, net            | <u>23,775</u>     | <u>28,305</u>     |
| Total assets                           | <u>\$ 154,066</u> | <u>\$ 122,994</u> |
| <br><b>LIABILITIES AND NET ASSETS</b>  |                   |                   |
| <b>LIABILITIES</b>                     |                   |                   |
| Accounts payable and other liabilities | \$ 6,705          | \$ 16,783         |
| Line of credit                         | -                 | 5,733             |
| Note payable                           | <u>1,675</u>      | <u>10,234</u>     |
| Total liabilities                      | <u>8,380</u>      | <u>32,750</u>     |
| <br><b>NET ASSETS</b>                  |                   |                   |
| Unrestricted                           | 110,604           | 75,637            |
| Temporarily restricted                 | <u>35,082</u>     | <u>14,607</u>     |
| Total net assets                       | <u>145,686</u>    | <u>90,244</u>     |
| Total liabilities and net assets       | <u>\$ 154,066</u> | <u>\$ 122,994</u> |

The accompanying notes are an integral part of these financial statements.

**STATEMENTS OF ACTIVITIES**  
**SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.**  
**FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

|   | 2013              |                           |                   | 2012             |                           |                  |
|---|-------------------|---------------------------|-------------------|------------------|---------------------------|------------------|
|   | Unrestricted      | Temporarily<br>Restricted | Total             | Unrestricted     | Temporarily<br>Restricted | Total            |
| Revenue and support:                                |                   |                           |                   |                  |                           |                  |
| Contributions and grants                            | \$ 544,052        | \$ 45,800                 | \$ 589,852        | \$ 611,992       | \$ 14,607                 | \$ 626,599       |
| Program revenue                                     | 324,083           | -                         | 324,083           | 265,651          | -                         | 265,651          |
| Special events                                      | 29,704            | -                         | 29,704            | 22,076           | -                         | 22,076           |
| Special events expense                              | (4,380)           | -                         | (4,380)           | (3,011)          | -                         | (3,011)          |
| Miscellaneous income                                | 8,070             | -                         | 8,070             | 8,068            | -                         | 8,068            |
| <b>Total revenue and support</b>                    | <b>901,529</b>    | <b>45,800</b>             | <b>947,329</b>    | <b>904,776</b>   | <b>14,607</b>             | <b>919,383</b>   |
| Net assets released from restrictions:              |                   |                           |                   |                  |                           |                  |
| Restrictions satisfied by payments                  | 25,325            | (25,325)                  | -                 | 7,889            | (7,889)                   | -                |
| <b>Total revenue, support and reclassifications</b> | <b>926,854</b>    | <b>20,475</b>             | <b>947,329</b>    | <b>912,665</b>   | <b>6,718</b>              | <b>919,383</b>   |
| Expenses:   |                   |                           |                   |                  |                           |                  |
| Program services                                    | 796,306           | -                         | 796,306           | 771,870          | -                         | 771,870          |
| Management and general                              | 77,090            | -                         | 77,090            | 83,261           | -                         | 83,261           |
| Fund raising  | 18,491            | -                         | 18,491            | 14,287           | -                         | 14,287           |
| <b>Total expenses</b>                               | <b>891,887</b>    | <b>-</b>                  | <b>891,887</b>    | <b>869,418</b>   | <b>-</b>                  | <b>869,418</b>   |
| Increase in net assets                              | 34,967            | 20,475                    | 55,442            | 43,247           | 6,718                     | 49,965           |
| Net assets at beginning of year                     | 75,637            | 14,607                    | 90,244            | 32,390           | 7,889                     | 40,279           |
| <b>Net assets at end of year</b>                    | <b>\$ 110,604</b> | <b>\$ 35,082</b>          | <b>\$ 145,686</b> | <b>\$ 75,637</b> | <b>\$ 14,607</b>          | <b>\$ 90,244</b> |

The accompanying notes are an integral part of these financial statements.

2012

|   | Program           |                         |                    |                   |                  | Management<br>and<br>General | Fund<br>Raising | Total      |
|---|-------------------|-------------------------|--------------------|-------------------|------------------|------------------------------|-----------------|------------|
|   | Adult Day<br>Care | Emergency<br>Assistance | Meals on<br>Wheels | Youth<br>Services | Total<br>Program |                              |                 |            |
| Salaries and wages                      | \$ 151,895        | \$ 40,317               | \$ 11,088          | \$ 27,381         | \$ 230,681       | \$ 52,224                    | \$ 13,056       | \$ 295,961 |
| Employee benefits and payroll taxes     | 40,186            | 9,720                   | 931                | 1,701             | 52,538           | 1,139                        | 99              | 53,776     |
| Assistance to individuals               | -                 | 314,396                 | -                  | -                 | 314,396          | -                            | -               | 314,396    |
| Other program expense                   | 39,250            | 6,711                   | 2,684              | 6,962             | 55,607           | -                            | -               | 55,607     |
| Professional fees and contract services | 3,616             | 1,120                   | 448                | 1,056             | 6,240            | 8,813                        | 64              | 15,117     |
| Supplies                                | 7,712             | 1,335                   | 263                | 620               | 9,930            | 432                          | 38              | 10,400     |
| Telephone                               | 5,369             | 606                     | 242                | 572               | 6,789            | 399                          | 35              | 7,223      |
| Utilities                               | 1,894             | 587                     | 235                | 553               | 3,269            | 386                          | 34              | 3,689      |
| Postage                                 | 825               | 256                     | 102                | 241               | 1,424            | 168                          | 15              | 1,607      |
| Occupancy                               | 11,650            | 13,083                  | 5,231              | 12,335            | 42,299           | 8,599                        | 748             | 51,646     |
| Repair and maintenance                  | 6,250             | 599                     | 239                | 1,611             | 8,699            | 394                          | 34              | 9,127      |
| Printing, publications and advertising  | 301               | 93                      | 37                 | 88                | 519              | 61                           | 5               | 585        |
| Travel, training and conferences        | 18,761            | 161                     | 64                 | 152               | 19,138           | 106                          | 9               | 19,253     |
| Insurance                               | 4,916             | 720                     | 504                | 679               | 6,819            | 6,837                        | 41              | 13,697     |
| Bank fees                               | 142               | 44                      | 18                 | 42                | 246              | 29                           | 3               | 278        |
| Dues and subscriptions                  | 228               | 70                      | 28                 | 66                | 392              | 46                           | 4               | 442        |
| Meals and entertainment                 | 2,859             | 138                     | 55                 | 130               | 3,182            | 91                           | 8               | 3,281      |
| License and permits                     | 458               | 3                       | 1                  | 3                 | 465              | 2                            | -               | 467        |
| Interest expense                        | -                 | -                       | -                  | -                 | -                | 2,459                        | -               | 2,459      |
| Miscellaneous                           | 495               | 117                     | 47                 | 110               | 769              | 77                           | 7               | 853        |
| Total expenses before depreciation      | 296,807           | 390,076                 | 22,217             | 54,302            | 763,402          | 82,262                       | 14,200          | 859,864    |
| Depreciation                            | 4,907             | 1,520                   | 608                | 1,433             | 8,468            | 999                          | 87              | 9,554      |
| Total expenses                          | \$ 301,714        | \$ 391,596              | \$ 22,825          | \$ 55,735         | \$ 771,870       | \$ 83,261                    | \$ 14,287       | \$ 869,418 |

The accompanying notes are an integral part of these financial statements.



**STATEMENTS OF CASH FLOWS**  
**SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.**  
**FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

|   | <u>2013</u>      | <u>2012</u>      |
|---|------------------|------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                              |                  |                  |
| Change in net assets  | \$ 55,442        | \$ 49,965        |
| Adjustments to reconcile change in net cash<br>from operating activities: |                  |                  |
| Depreciation  | 9,641            | 9,554            |
| (Increase) decrease in operating assets:                                  |                  |                  |
| Accounts receivable   | (1,559)          | 1,607            |
| Grants receivable   | (18,047)         | (16,428)         |
| Promises to give  | (10,000)         | -                |
| Increase (decrease) in operating liabilities:                             |                  |                  |
| Accounts payable and liabilities  | <u>(10,078)</u>  | <u>(2,681)</u>   |
| Net cash provided (used) by operating activities                          | <u>25,399</u>    | <u>42,017</u>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                              |                  |                  |
| Purchase of property and equipment  | <u>(5,111)</u>   | <u>-</u>         |
| Net cash provided (used) by investing activities                          | <u>(5,111)</u>   | <u>-</u>         |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>                              |                  |                  |
| Payments on line of credit  | (5,733)          | (8,690)          |
| Payments on long term debt  | <u>(8,559)</u>   | <u>(2,666)</u>   |
| Net cash provided (used) by financing activities                          | <u>(14,292)</u>  | <u>(11,356)</u>  |
| Net increase (decrease) in cash   | 5,996            | 30,661           |
| Cash at beginning of year   | <u>53,037</u>    | <u>22,376</u>    |
| Cash at end of year   | <u>\$ 59,033</u> | <u>\$ 53,037</u> |
| <b>SUPPLEMENTAL DISCLOSURES:</b>  |                  |                  |
| Interest paid   | <u>\$ 980</u>    | <u>\$ 2,459</u>  |

The accompanying notes are an integral part of these financial statements.

**NOTES TO FINANCIAL STATEMENTS**  
**SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.**  
**JUNE 30, 2013 AND 2012**

**NOTE 1. NATURE OF THE BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

South Louisville Community Ministries, Inc. (SLCM), located in Louisville, Kentucky, is a not-for-profit organization founded in 1976. The purpose of SLCM is to be an interfaith organization of representatives of churches, established to coordinate the efforts of the various segments of the community in order to enhance the religious, educational, social, health, economic, and community development of children, youth, and adults, and thus improve their quality of life.

SLCM's program services include:

Services for the Elderly: These services include an adult day care center, and various recreational, wellness, meals, and social activities for senior citizens in the areas served by the organization. Also, over 75 homebound seniors are provided one hot meal per day, five days per week, delivered by the Meals on Wheels Program operated by SLCM.

Assistance: These emergency assistance services include payments for rent, utilities, and prescriptions, and managing a Dare to Care Food Pantry for qualified low-income residents in the areas served by the organization.

**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.

**Basis of Accounting**

The financial statements of SLCM have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

## NOTES TO FINANCIAL STATEMENTS -- CONTINUED

### **Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) with regards to financial statements of not-for-profit organizations. Under this guidance, SLCM is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. A description of the three net asset categories follows:

Unrestricted Net Assets: include the portion of expendable funds that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets: include gifts for which donor imposed restrictions have not been met.

Permanently Restricted Net Assets: include amounts which the donor has stipulated that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions.

### **Cash**

Cash consists solely of cash on deposit. Cash received with donor-imposed restrictions limiting its use to long-term purposes is not considered cash for purposes of the statements of cash flows.

### **Accounts Receivable**

Accounts receivable consists primarily of amounts billed for services performed. It is SLCM's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. All accounts are deemed to be fully collectible.

### **Grants Receivable**

Grants receivable consists primarily of amounts that SLCM has requested for reimbursement of grant-related expenses. All accounts are deemed to be fully collectible.



## NOTES TO FINANCIAL STATEMENTS – CONTINUED

### Promises to Give

Unconditional promises to give are recognized when the donor makes a promise to give to SLCM that is, in substance, unconditional. Unconditional pledges receivable becoming due in the next year are recorded at net realizable value. Unconditional pledges receivable due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

### Property and Equipment

SLCM capitalizes all expenditures for property and equipment in excess of \$500. Purchased property and equipment are carried at cost. Donated property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method over the estimated useful life of the respective assets (4-20 years). Depreciation of leasehold improvements is provided over the shorter of the useful life or the remaining term of the related lease on a straight-line basis.

### Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

SLCM treats temporarily donor restricted contributions whose restrictions are met in the same reporting period as unrestricted support. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

## NOTES TO FINANCIAL STATEMENTS – CONTINUED

### **In-kind Materials, Equipment, Services and Space**

No amounts have been reflected in the financial statements for donated services. SLCM pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist SLCM with programs, solicitations and various committee assignments.

In-kind materials, equipment and space are reflected as contributions and assets or expense in the accompanying statements at their estimated fair values on the date of contribution. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used for a specific purpose are reported as temporarily restricted contributions.

### **Expense Allocation**

Expenses are allocated based on estimated time spent devoted to programs and supporting services.

### **Income Tax Status**

SLCM is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. SLCM qualified for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

SLCM is exempt from filing Form 990, Return of Organization Exempt from Income Tax because SLCM is affiliated with a church.

### **Subsequent Events**

Management has evaluated subsequent events for recognition or disclosure in the financial statements through September 24, 2013, which was the date at which the financial statements were available to be issued.

## **NOTE 2. CONCENTRATIONS OF CREDIT RISK**

Concentration of Revenue -- SLCM receives twenty percent of its revenue from the Commonwealth of Kentucky, Cabinet for Health Services through KIPDA for its Adult Day Care program. This funding source is subject to periodic budget approvals and is subject to change.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

**NOTE 3. PROMISES TO GIVE**

Unconditional promises to give are all current and consist of the following:

|                                  |           |
|----------------------------------|-----------|
| Sisters of Charity - renovations | \$ 10,000 |
|----------------------------------|-----------|

**NOTE 4. PROPERTY AND EQUIPMENT**

Depreciation is provided in amounts sufficient to relate the cost of depreciable assets to operations over the estimated useful lives on a straight-line basis. At June 30, 2013 and 2012 the cost and accumulated depreciation of such assets were as follows:

|                               | <u>2013</u>      | <u>2012</u>      |
|-------------------------------|------------------|------------------|
| Vehicles                      | \$ 21,960        | \$ 21,960        |
| Equipment                     | 4,654            | 1,494            |
| Furniture & fixtures          | 19,317           | 17,367           |
| Leasehold improvements        | <u>49,297</u>    | <u>49,297</u>    |
|                               | 95,228           | 90,118           |
| Less accumulated depreciation | <u>(71,453)</u>  | <u>(61,813)</u>  |
| Property and equipment, net   | <u>\$ 23,775</u> | <u>\$ 28,305</u> |
| Depreciation expense          | <u>\$ 9,641</u>  | <u>\$ 9,554</u>  |

**NOTE 5. LINE OF CREDIT**

SLCM has a \$35,000 bank line of credit available that expires in February 2014, secured by general business assets. The line of credit bears interest at prime plus 1.0%, minimum of 4.5% (the prime rate was 3.25% at June 30, 2013). At June 30, 2013, SLCM had no outstanding balance against the line.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

**NOTE 6. NOTE PAYABLE**

Note payable consists of a vehicle loan, due February 13, 2016, secured by a vehicle with a book value of approximately \$11,000 at June 30, 2013. Payments are \$280 monthly at 7.70% interest. SLCM has been making additional principal payments and will pay the loan off in 2013. Future minimum payments under the note are as follows:

|         |                 |
|---------|-----------------|
| 6/30/14 | \$ <u>1,675</u> |
|---------|-----------------|

**NOTE 7. RESTRICTIONS ON NET ASSETS**

Temporarily restricted net assets are available for the following purposes:

|                      | <u>2013</u>      | <u>2012</u>      |
|----------------------|------------------|------------------|
| Medications          | \$ 10,000        | \$ -             |
| Meals on wheels      | -                | 6,877            |
| Emergency assistance | <u>25,082</u>    | <u>7,730</u>     |
| Total                | <u>\$ 35,082</u> | <u>\$ 14,607</u> |

**NOTE 8. LEASES**

The Organization leases the facility used by the Adult Day Care Center. The term of the lease is for four years at \$950 per month and expires June 2017. SLCM has also signed a new office lease beginning August 1, 2013 through July 31, 2020 for \$500 per month. Future minimum payments under the leases are as follows:

|            |                  |
|------------|------------------|
| 6/30/14    | \$ 16,900        |
| 6/30/15    | 17,400           |
| 6/30/16    | 18,000           |
| 6/30/17    | 18,330           |
| 6/30/18    | 6,360            |
| Thereafter | <u>13,370</u>    |
| Total      | <u>\$ 90,360</u> |

## NOTES TO FINANCIAL STATEMENTS – CONTINUED

Rent expense was \$11,100 and \$11,650 for the years ended June 30, 2013 and 2012, respectively. SLCM also leases office space located at 4803 Southside Drive from Americana Community Center, Inc. for \$1 per year through August 2013. The fair market value of the lease is \$30,000 and \$39,996 for the years ended June 30, 2013 and 2012, respectively, and is recorded as contributions and occupancy expense in the statements of activities.

### NOTE 9. IN-KIND DONATIONS

SLCM records various types of in-kind support, including food, materials and other tangible assets. Contributed in-kind support is recognized in accordance with the Statement of Financial Accounting Standards in its Accounting Standards Codification 958-605-25, which governs the presentation of financial statements of not-for-profit organizations. This pronouncement requires recognition of professional services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Most of the services received by SLCM do not meet these criteria. In 2013, no amounts were recognized, although volunteers provided countless hours of assistance.

Contributions of tangible assets are recognized at fair market value when received. The amounts reflected in the accompanying financial statements as in-kind support are offset by like amounts included in expenses or assets. Food donations of \$189,844 and \$212,340 and rent of \$30,000 and \$39,996 was recognized for the years ended June 30, 2013 and 2012, respectively.

**SUPPLEMENTAL INFORMATION**

**SCHEDULE OF CONTRACT ACTIVITY – ADULT DAY CARE  
SOUTH LOUISVILLE COMMUNITY MINISTRIES, INC.  
FOR THE YEAR ENDED JUNE 30, 2013**

State Grantor: Commonwealth of Kentucky, Cabinet for Health Services  
 Pass-through Grantor: KIPDA  
 Program Title: Adult Day Care

Pass-through Contract Number: M-06156729-(SOU)  
 Period of Contract: July 1, 2012 to June 30, 2013

|                 | <u>Actual</u>     |
|-----------------|-------------------|
| <b>REVENUES</b> |                   |
| State funds     | \$ 186,950        |
| Fees/donations  | <u>1,126</u>      |
| Total revenues  | <u>\$ 188,076</u> |

|   | <u>Actual Units<br/>Provided</u> | <u>Rate</u> | <u>Amount<br/>Provided</u> |
|---|----------------------------------|-------------|----------------------------|
| <b>UNITS OF SERVICE</b>                 |                                  |             |                            |
| Adult Day Health Care                   |                                  |             |                            |
| Adult Day Health Care                   | 30,864                           | \$ 4.00     | \$ 123,456                 |
| Title 3-B                               | 1,251                            | 8.00        | 10,008                     |
| Alzheimer's Respite in Day Care         | 13,521                           | 4.00        | 54,084                     |
| Case Management                         |                                  |             |                            |
| Adult Day Health Care                   | 98                               | 4.00        | 392                        |
| Alzheimer's Respite                     | <u>44</u>                        | 4.00        | <u>136</u>                 |
| Total Day Care                          | 45,778                           |             | 188,076                    |
| Less:                                   |                                  |             |                            |
| Fees                                    |                                  |             | 1,126                      |
| Payments from KIPDA as of June 30, 2013 |                                  |             | <u>173,590</u>             |
| Due from KIPDA at June 30, 2013         |                                  |             | <u>\$ 13,360</u>           |