

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

**Applicant/Program:** Highlands Community Ministries, Inc.  
**Applicant Requested Amount:** 10,000  
**Appropriation Request Amount:** 10,000

**Executive Summary of Request**  
\$10,000 for a lunch program for seniors

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

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

8 District #      [Signature] Primary Sponsor Signature      10,000 Amount      8/1/17 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  
Final Appropriations Amount: \_\_\_\_\_

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**Legal Name of Applicant Organization** Highlands Community Ministries, Inc

**Program Name and Request Amount** Senior Lunch Program, \$10,000

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

**HIGHLANDS COMMUNITY MINISTRIES, INC.****General Information**

<b>Organization Number</b>	0022972
<b>Name</b>	HIGHLANDS COMMUNITY MINISTRIES, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	5/4/1970
<b>Organization Date</b>	5/4/1970
<b>Last Annual Report</b>	4/26/2017
<b>Principal Office</b>	1228 E. BRECKINRIDGE ST. BOX #2 LOUISVILLE, KY 40204
<b>Registered Agent</b>	TROY BURDEN 1228 EAST BRECKINRIDGE ST LOUISVILLE, KY 40204

**Current Officers**

<b>President</b>	<u>MARY KAY FLEGE</u>
<b>Vice President</b>	<u>ROBERT KAHNE</u>
<b>Secretary</b>	<u>LAURI WADE</u>
<b>Treasurer</b>	<u>LAURI WADE</u>
<b>Director</b>	<u>MARTY HAGEMAN</u>
<b>Director</b>	<u>KEVIN CHILDRESS</u>
<b>Director</b>	<u>RALPH RISIMINI</u>
<b>Director</b>	<u>MAUREEN NORRIS, PHD</u>
<b>Director</b>	<u>ERIC HOFFMANN</u>

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

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

**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.

<b>Registered Agent</b>	4/26/2017 10:41:19	1 page	<u>PDF</u>
<b>name/address change</b>	AM		

<a href="#">Annual Report</a>	4/26/2017	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	6/30/2016	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	3/9/2015	1 page	<a href="#">PDF</a>	
<a href="#">Principal Office Address Change</a>	7/22/2014 6:01:24 PM	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	3/25/2014	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	2/21/2013	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Registered Agent name/address change</a>	3/27/2012 3:38:23 PM	1 page	<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>	2/9/2011	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/5/2010	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	1/14/2009	3 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	1/18/2008	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	1/12/2007	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	1/26/2006	3 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	2/16/2005	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	5/2/2003	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/27/2002	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	4/17/2001	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	4/19/1999	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	4/24/1998	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1997	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1996	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1995	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/24/1994	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/17/1993	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	3/18/1992	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1991	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1990	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1989	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1988	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>

## Assumed Names

## Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	4/26/2017 10:49:34 AM	4/26/2017 10:49:34 AM	
Registered agent address change	4/26/2017 10:41:19 AM	4/26/2017 10:41:19 AM	
Annual report	6/30/2016 12:59:17 PM	6/30/2016 12:59:17 PM	
Annual report	3/9/2015 1:29:22 PM	3/9/2015 1:29:22 PM	
Principal office change	7/22/2014 6:01:24 PM	7/22/2014 6:01:24 PM	
Annual report	3/25/2014 2:10:33 PM	3/25/2014	

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

## Microfilmed Images

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

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

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b> Highlands Community Ministries, Inc. <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> 1228 East Breckinridge Street; Box 2; Louisville, Kentucky 40204			
<b>Website:</b> www.hcmlouisville.org			
<b>Applicant Contact:</b>	Troy Burden	<b>Title:</b>	Executive Director
<b>Phone:</b>	502-451-3695	<b>Email:</b>	tburden@hcmlouisville.org
<b>Financial Contact:</b>	John Moll	<b>Title:</b>	Finance Director
<b>Phone:</b>	502-451-3695	<b>Email:</b>	jmoll@hcmlouisville.org
<b>Organization's Representative who attended NDF Training:</b> Mary Lynne Masterson			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>	1228 East Breckinridge		
<b>Council District(s):</b>	8	<b>Zip Code(s):</b>	40204; 40205
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Feeding the hungry in zips 40204 and 40205			
<b>Total Request: (\$)</b>	10,000	<b>Total Metro Award (this program) in previous year: (\$)</b>	9479
<b>Purpose of Request (check all that apply):</b>			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
<b>The Following are Required Attachments:</b>			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input checked="" type="checkbox"/> Faith Based Organization Certification Form, if applicable	
<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>	HCM (Outreach Program)	<b>Amount: (\$)</b>	30,000
<b>Source:</b>	HCMIFAP (Emergency Assist.)	<b>Amount: (\$)</b>	42,100
<b>Source:</b>		<b>Amount: (\$)</b>	
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			

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 3 – AGENCY DETAILS**

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

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

HCM meets this by providing services through the following programs; Center; Outreach Program for Older Persons- (which provide many services to seniors-Meals on wheels, Senior Center offering health promoting, educational and recreational activities. This program also provides case management); Highland Youth Recreation; Individual and Family Assistance Program (Emergency Family Assistance, Dare to Care Food Pantry, Practical Education Classes, back to school supplies, Thanksgiving and Christmas Food baskets), Highlands Community Campus and (in partnership with Bellarmine University) Highlands Court Apartments which is a HUD Section 8 low income housing for seniors and disabled.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

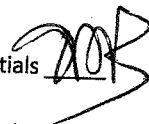
### SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Marty Hagerman	N/A
Cheryl Bfranch	
Dr. Mauren Norris and Julia Reeves	
Diane Blair	
Karen Barth and Shirley Powell	
Verna Jean Adams and Terra Long	
Mary Kay Flege and Kathy Pagles	
Rev Michael Boyd and Ida Boyd	
Tom Coursen	
Maurice LeFevre and Karan O'Hara	
Le Cave and Robert Kahne	
Lauri Wade and Jim Kimmel	
David Gibson and Eric Hoffman	
Harry Baldwin and Ellen Galbraith	
Anne Luise Montgomery	
Cindy Read and Pat Hobbs Willis	
Kenneth Howe and Ralph and Crissies Rismini	
Agnes Noonan	
Kevin CHildress and Charlotte Petterson	
John Tichener and William P. Lippy	

**Describe the Board term limit policy:**

All board members are appointed by member congregations and do not serve term limits.  
Officers of HCM Board serve 2 years

Three Highest Paid Staff Names	Annual Salary
Troy Burden, Executive Director	75,000
Debbie Boarst, Director of HCM Child Day Care	54,000
John Moll, Accountant	52,500





**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 5 – PROGRAM/PROJECT NARRATIVE**

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

This is a lunch program offered to individuals age 50 and older located at the Highlands Community Campus (1228 E Breckinridge). This lunch program will begin August 7, 2017 and continue indefinitely. Lunch will be served on Mondays, Wednesdays and Fridays from 12-1 p.m. coffee snacks and health promoting, educational and recreational activities will be offered to clients interested in participating before the lunch program. the actual operating hours will be from 9:30 am-1:30 pm.

**B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):**  
HCM is requesting \$10000

The following is a breakdown of how the funding will be spent:  
\$3400-stipin for Joann Robinson who will be the kitchen supervisor  
\$6163.52 for meals  
\$ 436.58 for paper goods and condiments

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

N/A

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

- The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:
  - ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

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

- Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):
  - ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
  - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

*DOB*

**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:**

HCM Campus Lunch Program: Seniors, Disabled and low income adults will have access 3 times a week to hot lunches that will meet 1/3 of daily nutritional requirement. Eating together will promote community bonding and decrease social isolation.

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

The following are collaborative relationships HCM has with other community organization:

Louisville Metro Senior nutrition and KIPDA in providing Meals on wheels and lunch to seniors 60 plus

Association of Community Ministries to secure emergency financial assistance and senior programs

20 member congregations in zips 40204 and 40205 to provide the board of directors and financial support

*WOB*

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY**

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>			
<b>B: Rent/Utilities</b>			
<b>C: Office Supplies</b>			
<b>D: Telephone</b>			
<b>E: In-town Travel</b>			
<b>F: Client Assistance (See Detailed List on Page 8)</b>			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>	10,000	0	10,000
<b>I: Community Events &amp; Festivals (See Detailed List on Page 8)</b>			
<b>J: Machinery &amp; Equipment</b>			
<b>K: Capital Project</b>			
<b>L: Other Expenses (See Detailed List on Page 8)</b>			
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>			
% of Program Budget	%	%	<b>100%</b>

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

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

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

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

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
n/a			
<b>Total</b>			

Applicant's Initials *DOB*

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

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

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

**Agency Fiscal Year Start Date:** October 1, 2017

**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 DRB

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

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

#### Standard Assurances

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

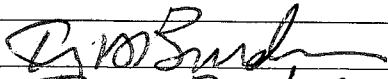
#### Standard Certifications

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

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

### SECTION 8 – CERTIFICATIONS & ASSURANCES

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

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	7/27/17
<b>Legal Signatory: (please print):</b>	Tracy Burden	<b>Title:</b>	Exec. Director
<b>Phone:</b>	502-451-3695	<b>Extension:</b>	220
<b>Email:</b>	tburden@louisvillemetro.gov		

Address any reply to:

# Department of the Treasury

Phone 684-2826 (513)

## District Director

### Internal Revenue Service

Date:

APR 21 1971

In reply refer to:

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



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

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

Gentlemen:

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

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

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

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



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

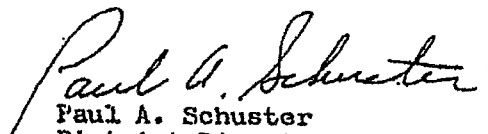
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or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

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

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

This is a determination letter.

Very truly yours,

  
Paul A. Schuster  
District Director

**Highland Community Ministries**

**2016/2017 Budget**

**Summary Combined HCM Budget**

<b><u>DESCRIPTION</u></b>	<b><u>TOTAL BUDGET</u></b>
<b><u>Revenues</u></b>	
St.Paul/Douglas Day Care	1,360,460
Eastern Star Day Care	1,011,103
Adult Day Center	219,330
Senior Outreach	226,380
Individual & Family Assistance	177,575
Highland Youth Recreation	66,667
Program Revenues	<u>3,061,515</u>
Central Office	172,776
Total Revenue	<u><u>3,234,291</u></u>
<b><u>Expenses (includes mgt fee, but not cap. equip)</u></b>	
St.Paul/Douglas Day Care	1,349,870
Eastern Star Day Care	1,006,006
Adult Day Center	218,269
Senior Outreach	243,477
Individual & Family Assistance	208,328
Highland Youth Recreation	64,767
Program Expenses	<u>3,090,717</u>
Central Office	260,171
Totals	<u><u>3,350,888</u></u>
Excess/(Deficit)	-116,597

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Accrual Basis

# Highlands Community Ministries

## Budget vs. Actual by Programs/Projects

October 2016 through May 2017

	01 Douglass/St Paul Daycare			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Congregations Donations	0.00			
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	0.00			
41099 · Inds & Groups - Allocated Out	0.00			
43000 · Daycare tuition	878,355.52			
43090 · Daycare Tuition - Central Off	0.00	906,973.36	-28,617.84	96.8%
43200 · Daycare haircuts	0.00	0.00	0.00	0.0%
43210 · Daycare photos	0.00			
44000 · Self-Pay	0.00	0.00	0.00	0.0%
44060 · Ky Brain Injury Trust (DAIL)	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00			
44500 · Program Reimbursements	0.00			
44990 · Memorials	0.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd	0.00			
45400 · Title III-B Prog Inc (donations	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR Spring Soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR Summer Baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR Fall Soccer	0.00			
47210 · HYR Fall Soccer Sponsorships	0.00			
47901 · HYR Events Revenue	0.00			
48000 · Annual Campaign	0.00			
48050 · Give Local Louisville Campaign	0.00			
48070 · Major Contributors	0.00			
48099 · Annual Campaign - Allocated Out	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48105 · Week-in-Highlands - Empty Bowls	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Tickets meal/bowl	0.00			
48211 · Empty Bowls - Tckts meal adult	0.00			
48212 · Empty Bowls - Tckts meal child	0.00			
48218 · Empty Bowls - Wine Bar	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
48239 · Empty Bowls - smaller donations	0.00			
48299 · Empty Bowls - Allocated Out	0.00			
48300 · Taste of Highlands - Sales etc	0.00			
48350 · Taste Highlands - sponsorships	0.00			
49000 · Management Fees	0.00			

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Accrual Basis

## Highlands Community Ministries

### Budget vs. Actual by Programs/Projects

October 2016 through May 2017

	01 Douglass/St Paul Daycare			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	150.00	0.00	150.00	100.0%
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	0.00			
52201 · Metro Lou NDF Grant - Cen Off	0.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00			
<b>Total Income</b>	<b>878,505.52</b>	<b>906,973.36</b>	<b>-28,467.84</b>	<b>96.9%</b>
<b>Expense</b>				
60000 · Wages - operational	556,239.42	565,051.00	-8,811.58	98.4%
60050 · Wages - substitutes	0.00	0.00	0.00	0.0%
60100 · Wages - training	0.00	0.00	0.00	0.0%
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	39,164.01	43,227.00	-4,062.99	90.6%
62000 · Health Ins	60,984.84	52,736.00	8,248.84	115.6%
62100 · Life Ins	565.71	490.00	75.71	115.5%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	4,030.07	4,378.00	-347.93	92.1%
63200 · Insurance - D & O	273.94	732.00	-458.06	37.4%
63400 · Insurance - Workers Comp.	5,479.06	6,613.00	-1,133.94	82.9%
64000 · Office Supplies	2,577.39	3,045.00	-467.61	84.6%
64100 · Postage	0.00			
64150 · Printing & Copying	0.00			
64200 · Advertising/Marketing/Promotion	301.50			
64210 · Membership & Publications	0.00			
64400 · Rent Exp.	0.00			
64500 · Telephone	2,532.01	1,868.00	664.01	135.5%
64600 · Utilities	0.00			
64900 · Staff Development	3,131.79	2,763.00	368.79	113.3%
64910 · Staff & Other Licensure Fees	225.00	205.00	20.00	109.8%
64920 · Staff Recognition	4,416.47	3,032.00	1,384.47	145.7%
64930 · Travel Reimbursement	0.00	68.00	-68.00	0.0%
64940 · Volunteer Appreciation	0.00			
64950 · Criminal Records Checks	60.00	0.00	60.00	100.0%
64990 · Bank Fees	0.00			
65000 · Housing	29,800.00	32,440.00	-2,640.00	91.9%
65100 · Janitorial Supplies	5,082.91	6,437.00	-1,354.09	79.0%
65200 · Building Maintenance	16,667.00	20,000.00	-3,333.00	83.3%
65300 · Grounds Maintenance	0.00			
65400 · Playground Maintenance	0.00	2,666.00	-2,666.00	0.0%
65500 · Facility Improvements	0.00			
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66180 · Other Professional Fees	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	59,514.60	64,366.00	-4,851.40	92.5%
67050 · Diapers	10,220.45	11,532.00	-1,311.55	88.6%
67100 · Wipes	2,152.14	1,732.00	420.14	124.3%
67200 · Programs - Music w Miss Susan	2,500.00	2,868.00	-368.00	87.2%
67210 · Programs - Spanish	3,000.00	2,668.00	332.00	112.4%
67220 · Programs - Ballet	0.00	0.00	0.00	0.0%
67230 · Programs - Stretch-n-Grow	4,588.00	4,766.00	-178.00	96.3%
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	1,480.00	1,600.00	-120.00	92.5%
67400 · Classroom Supplies	7,458.05	6,010.00	1,448.05	124.1%
68010 · Meals	0.00			
68050 · PRN	0.00			

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
**October 2016 through May 2017**

	Oct '16 - May 17	01 Douglass/St Paul Daycare		
		Budget	\$ Over Budget	% of Budget
68100 · Health Care	0.00			
68200 · Community Education & Outreach	0.00			
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00			
68450 · Paper Products	0.00			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69260 · Title III-B Subcon - Wellness	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71140 · Spring Soccer Equip & Supplies	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71240 · Summer Baseball Equip & Supplie	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71340 · Fall Soccer Equipment & Supplie	0.00			
71900 · Scholarship	0.00			
71901 · HYR Events	0.00			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73225 · Week in Highlands - Empty Bowls	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			

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 07/05/17  
 Accrual Basis

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	01 Douglass/St Paul Daycare			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
73350 · Week in Highlands - Farmington	0.00			
73400 · Taste of the Highlands	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	0.00	449.00	-449.00	0.0%
79100 · Equipment Expense	3,838.17	1,333.32	2,504.85	287.9%
79150 · Equipment Repair	0.00			
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	45,348.64	45,349.00	-0.36	100.0%
<b>Total Expense</b>	<b>871,631.17</b>	<b>888,424.32</b>	<b>-16,793.15</b>	<b>98.1%</b>
<b>Net Income</b>	<b>6,874.35</b>	<b>18,549.04</b>	<b>-11,674.69</b>	<b>37.1%</b>

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Accrual Basis

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
 October 2016 through May 2017

02 Eastern Star Daycare				
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Congregations Donations	0.00			
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	0.00			
41099 · Inds & Groups - Allocated Out	0.00			
43000 · Daycare tuition	646,858.08	674,069.00	-27,210.92	96.0%
43090 · Daycare Tuition - Central Off	0.00	0.00	0.00	0.0%
43200 · Daycare haircuts	0.00	0.00	0.00	0.0%
43210 · Daycare photos	0.00	0.00	0.00	0.0%
44000 · Self-Pay	0.00			
44060 · Ky Brain Injury Trust (DAIL)	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00			
44500 · Program Reimbursements	0.00			
44990 · Memorials	0.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd)	0.00			
45400 · Title III-B Prog Inc (donations)	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR Spring Soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR Summer Baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR Fall Soccer	0.00			
47210 · HYR Fall Soccer Sponsorships	0.00			
47901 · HYR Events Revenue	0.00			
48000 · Annual Campaign	0.00			
48050 · Give Local Louisville Campaign	0.00			
48070 · Major Contributors	0.00			
48099 · Annual Campaign - Allocated Out	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48105 · Week-in-Highlands - Empty Bowls	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Tickets meal/bowl	0.00			
48211 · Empty Bowls - Tckts meal adult	0.00			
48212 · Empty Bowls - Tckts meal child	0.00			
48218 · Empty Bowls - Wine Bar	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
48239 · Empty Bowls - smaller donations	0.00			
48299 · Empty Bowls - Allocated Out	0.00			
48300 · Taste of Highlands - Sales etc	0.00			
48350 · Taste Highlands - sponsorships	0.00			
49000 · Management Fees	0.00			

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	02 Eastern Star Daycare			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	0.00	687.00	-687.00	0.0%
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	0.00			
52201 · Metro Lou NDF Grant - Cen Off	0.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00			
<b>Total Income</b>	<b>646,858.08</b>	<b>674,756.00</b>	<b>-27,897.92</b>	<b>95.9%</b>
<b>Expense</b>				
60000 · Wages - operational	420,579.28	425,630.00	-5,050.72	98.8%
60050 · Wages - substitutes	0.00	0.00	0.00	0.0%
60100 · Wages - training	0.00	0.00	0.00	0.0%
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	32,935.41	32,560.00	375.41	101.2%
62000 · Health Ins	33,336.15	30,154.00	3,182.15	110.6%
62100 · Life Ins	292.44	266.00	26.44	109.9%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	4,030.07	4,377.00	-346.93	92.1%
63200 · Insurance - D & O	273.94	734.00	-460.06	37.3%
63400 · Insurance - Workers Comp.	4,077.44	4,920.00	-842.56	82.9%
64000 · Office Supplies	3,945.53	2,858.00	1,087.53	138.1%
64100 · Postage	0.00			
64150 · Printing & Copying	0.00			
64200 · Advertising/Marketing/Promotion	301.50	334.00	-32.50	90.3%
64210 · Membership & Publications	0.00			
64400 · Rent Exp.	0.00			
64500 · Telephone	1,725.91	1,470.00	255.91	117.4%
64600 · Utilities	6,744.72	7,428.00	-683.28	90.8%
64900 · Staff Development	3,615.45	2,662.00	953.45	135.8%
64910 · Staff & Other Licensure Fees	1,000.00	175.00	825.00	571.4%
64920 · Staff Recognition	1,897.25	2,868.00	-970.75	66.2%
64930 · Travel Reimbursement	0.00	68.00	-68.00	0.0%
64940 · Volunteer Appreciation	0.00			
64950 · Criminal Records Checks	187.50	0.00	187.50	100.0%
64990 · Bank Fees	0.00			
65000 · Housing	0.00	1.00	-1.00	0.0%
65100 · Janitorial Supplies	8,365.63	7,506.00	859.63	111.5%
65200 · Building Maintenance	21,552.94	20,244.00	1,308.94	106.5%
65300 · Grounds Maintenance	2,890.58	3,936.00	-1,045.42	73.4%
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	2,769.34	8,000.00	-5,230.66	34.6%
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66180 · Other Professional Fees	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	43,496.61	45,351.00	-1,854.39	95.9%
67050 · Diapers	6,921.45	6,360.00	561.45	108.8%
67100 · Wipes	2,568.19	1,471.00	1,097.19	174.6%
67200 · Programs - Music w Miss Susan	1,200.00	1,532.00	-332.00	78.3%
67210 · Programs - Spanish	3,715.00	3,600.00	115.00	103.2%
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	5,808.00	5,864.00	-56.00	99.0%
67250 · Programs - Gymnastics	0.00	0.00	0.00	0.0%
67390 · Special Events	1,655.98	664.00	991.98	249.4%
67400 · Classroom Supplies	7,473.52	7,331.00	142.52	101.9%
68010 · Meals	0.00			
68050 · PRN	0.00			



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Accrual Basis

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	02 Eastern Star Daycare			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
68100 · Health Care	0.00			
68200 · Community Education & Outreach	0.00			
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00			
68450 · Paper Products	0.00			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69260 · Title III-B Subcon - Wellness	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71140 · Spring Soccer Equip & Supplies	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71240 · Summer Baseball Equip & Supplie	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71340 · Fall Soccer Equipment & Supplie	0.00			
71900 · Scholarship	0.00			
71901 · HYR Events	0.00			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73225 · Week in Highlands - Empty Bowls	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			

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Accrual Basis

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
October 2016 through May 2017

02 Eastern Star Daycare

	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
73350 · Week in Highlands - Farmington	0.00			
73400 · Taste of the Highlands	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	9.52	0.00	9.52	100.0%
79100 · Equipment Expense	4,463.07	0.00	4,463.07	100.0%
79150 · Equipment Repair	0.00	0.00	0.00	0.0%
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	33,703.36	33,703.00	0.36	100.0%
<b>Total Expense</b>	<b>661,535.78</b>	<b>662,067.00</b>	<b>-531.22</b>	<b>99.9%</b>
<b>Net Income</b>	<b>-14,677.70</b>	<b>12,689.00</b>	<b>-27,366.70</b>	<b>-115.7%</b>

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Accrual Basis

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	03 Adult Day Center			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Congregations Donations	16,897.29	16,000.00	897.29	105.6%
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	0.00	0.00	0.00	0.0%
41099 · Inds & Groups - Allocated Out	0.00			
43000 · Daycare tuition	0.00			
43090 · Daycare Tuition - Central Off	0.00			
43200 · Daycare haircuts	0.00			
43210 · Daycare photos	0.00			
44000 · Self-Pay	74,736.50	88,000.00	-13,263.50	84.9%
44060 · Ky Brain Injury Trust (DAIL)	1,400.00			
44100 · WanderGuard	0.00	160.00	-160.00	0.0%
44200 · Veterans Affairs Fees	22,893.00	24,320.00	-1,427.00	94.1%
44300 · Medicaid Fees	11,207.20	16,800.00	-5,592.80	66.7%
44350 · Medicaid Meals	0.00	664.00	-664.00	0.0%
44400 · Meal Donations	0.00	268.00	-268.00	0.0%
44500 · Program Reimbursements	0.00	0.00	0.00	0.0%
44990 · Memorials	505.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd	0.00			
45400 · Title III-B Prog Inc (donations	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR Spring Soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR Summer Baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR Fall Soccer	0.00			
47210 · HYR Fall Soccer Sponsorships	0.00			
47901 · HYR Events Revenue	0.00			
48000 · Annual Campaign	0.00			
48050 · Give Local Louisville Campaign	0.00			
48070 · Major Contributors	0.00			
48099 · Annual Campaign - Allocated Out	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48105 · Week-in-Highlands - Empty Bowls	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Tickets meal/bowl	0.00			
48211 · Empty Bowls - Tckts meal adult	0.00			
48212 · Empty Bowls - Tckts meal child	0.00			
48218 · Empty Bowls - Wine Bar	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
48239 · Empty Bowls - smaller donations	0.00			
48299 · Empty Bowls - Allocated Out	0.00			
48300 · Taste of Highlands - Sales etc	0.00			
48350 · Taste Highlands - sponsorships	0.00			
49000 · Management Fees	0.00			

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	03 Adult Day Center			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	60.00	0.00	60.00	100.0%
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	0.00			
52201 · Metro Lou NDF Grant - Cen Off	0.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00			
<b>Total Income</b>	<b>127,698.99</b>	<b>146,212.00</b>	<b>-18,513.01</b>	<b>87.3%</b>
<b>Expense</b>				
60000 · Wages - operational	87,943.33	88,269.00	-325.67	99.6%
60050 · Wages - substitutes	0.00			
60100 · Wages - training	0.00			
60200 · Wages - Ill B	0.00			
60300 · Wages - Ill D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00	0.00	0.00	0.0%
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	6,338.43	6,754.00	-415.57	93.8%
62000 · Health Ins	9,713.66	4,591.00	5,122.66	211.6%
62100 · Life Ins	47.69	180.00	-132.31	26.5%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	1,763.30	1,916.00	-152.70	92.0%
63200 · Insurance - D & O	119.77	323.00	-203.23	37.1%
63400 · Insurance - Workers Comp.	891.94	1,076.00	-184.06	82.9%
64000 · Office Supplies	499.46	2,666.00	-2,166.54	18.7%
64100 · Postage	104.80	68.00	36.80	154.1%
64150 · Printing & Copying	242.53	0.00	242.53	100.0%
64200 · Advertising/Marketing/Promotion	1,202.00	5,334.00	-4,132.00	22.5%
64210 · Membership & Publications	60.00	0.00	60.00	100.0%
64400 · Rent Exp.	0.00			
64500 · Telephone	1,834.24	1,336.00	498.24	137.3%
64600 · Utilities	0.00			
64900 · Staff Development	120.00	336.00	-216.00	35.7%
64910 · Staff & Other Licensure Fees	160.00	170.00	-10.00	94.1%
64920 · Staff Recognition	350.00	425.00	-75.00	82.4%
64930 · Travel Reimbursement	0.00	64.00	-64.00	0.0%
64940 · Volunteer Appreciation	0.00	101.00	-101.00	0.0%
64950 · Criminal Records Checks	0.00	60.00	-60.00	0.0%
64990 · Bank Fees	0.00			
65000 · Housing	6,100.00	4,800.00	1,300.00	127.1%
65100 · Janitorial Supplies	10.03	136.00	-125.97	7.4%
65200 · Building Maintenance	434.41			
65300 · Grounds Maintenance	133.00			
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	295.00	1,000.00	-705.00	29.5%
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66180 · Other Professional Fees	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	2,727.72	1,318.00	1,409.72	207.0%
67050 · Diapers	0.00			
67100 · Wipes	0.00			
67200 · Programs - Music w Miss Susan	0.00			
67210 · Programs - Spanish	0.00			
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	0.00			
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	0.00			
67400 · Classroom Supplies	0.00			
68010 · Meals	2,670.07	334.00	2,336.07	799.4%
68050 · PRN	1,660.50	3,334.00	-1,673.50	49.8%

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Accrual Basis

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	03 Adult Day Center			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
68100 · Health Care	577.48	1,066.00	-488.52	54.2%
68200 · Community Education & Outreach	0.00	0.00	0.00	0.0%
68300 · Prog/Activities - Sr Day Center	2,011.40	2,466.00	-454.60	81.6%
68400 · Medicaid Meals exp	374.92	2,666.00	-2,291.08	14.1%
68450 · Paper Products	0.00	1,000.00	-1,000.00	0.0%
68900 · Wanderguard Expense	191.00	150.00	41.00	127.3%
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69260 · Title III-B Subcon - Wellness	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71140 · Spring Soccer Equip & Supplies	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71240 · Summer Baseball Equip & Supplie	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71340 · Fall Soccer Equipment & Supplie	0.00			
71900 · Scholarship	0.00			
71901 · HYR Events	0.00			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73225 · Week in Highlands - Empty Bowls	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			

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Accrual Basis

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
October 2016 through May 2017

03 Adult Day Center				
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
73350 · Week in Highlands - Farmington	0.00			
73400 · Taste of the Highlands	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	2,488.78	2,177.94	310.84	114.3%
79100 · Equipment Expense	7,330.21	7,000.00	330.21	104.7%
79150 · Equipment Repair	0.00	0.00	0.00	0.0%
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	7,311.36	7,312.00	-0.64	100.0%
<b>Total Expense</b>	<b>145,707.03</b>	<b>148,428.94</b>	<b>-2,721.91</b>	<b>98.2%</b>
<b>Net Income</b>	<b>-18,008.04</b>	<b>-2,216.94</b>	<b>-15,791.10</b>	<b>812.3%</b>

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
**October 2016 through May 2017**

	04 Senior Outreach Program			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Congregations Donations	19,713.49	18,666.00	1,047.49	105.6%
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	4,935.83	1,112.00	3,823.83	443.9%
41099 · Inds & Groups - Allocated Out	0.00			
43000 · Daycare tuition	0.00			
43090 · Daycare Tuition - Central Off	0.00			
43200 · Daycare haircuts	0.00			
43210 · Daycare photos	0.00			
44000 · Self-Pay	0.00			
44060 · Ky Brain Injury Trust (DAIL)	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00	0.00	0.00	0.0%
44500 · Program Reimbursements	0.00			
44990 · Memorials	0.00			
45000 · Private Pay Home meals	152.44	1,440.00	-1,287.56	10.6%
45100 · Mobile Meals III-C (donations)	2,390.88	1,266.00	1,124.88	188.9%
45200 · Title III-C Reimbursement	10,198.78	9,334.00	864.78	109.3%
45300 · Title III-B Senior Center (kipd)	20,910.00	20,910.00	0.00	100.0%
45400 · Title III-B Prog Inc (donations)	794.00	1,000.00	-206.00	79.4%
45600 · Title III-D Health Promotion	0.00	1,528.00	-1,528.00	0.0%
45700 · NDF	7,029.26	6,666.00	363.26	105.4%
45800 · Highlands Court Contract	22,000.00	20,000.00	2,000.00	110.0%
45850 · Highland Court Nonprof Contract	30,000.00	35,000.00	-5,000.00	85.7%
45900 · Transportation Fees	418.00	553.00	-135.00	75.6%
45910 · Day Trips Fees	2,683.00	0.00	2,683.00	100.0%
45970 · Out-of-Town Annual Trip Rev.	0.00	0.00	0.00	0.0%
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR Spring Soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR Summer Baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR Fall Soccer	0.00			
47210 · HYR Fall Soccer Sponsorships	0.00			
47901 · HYR Events Revenue	0.00			
48000 · Annual Campaign	0.00			
48050 · Give Local Louisville Campaign	0.00			
48070 · Major Contributors	0.00			
48099 · Annual Campaign - Allocated Out	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48105 · Week-in-Highlands - Empty Bowls	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Tickets meal/bowl	0.00			
48211 · Empty Bowls - Tckts meal adult	0.00			
48212 · Empty Bowls - Tckts meal child	0.00			
48218 · Empty Bowls - Wine Bar	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
48239 · Empty Bowls - smaller donations	0.00			
48299 · Empty Bowls - Allocated Out	0.00			
48300 · Taste of Highlands - Sales etc	0.00			
48350 · Taste Highlands - sponsorships	0.00			
49000 · Management Fees	0.00			

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Accrual Basis

## Highlands Community Ministries

### Budget vs. Actual by Programs/Projects

October 2016 through May 2017

	Oct '16 - May 17	04 Senior Outreach Program		
		Budget	\$ Over Budget	% of Budget
49500 · HCM Community Classes/Events	72.00			
49990 · Miscellaneous Income	0.00	0.00	0.00	0.0%
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	21,250.00	28,334.00	-7,084.00	75.0%
52201 · Metro Lou NDF Grant - Cen Off	0.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>142,547.68</b>	<b>145,809.00</b>	<b>-3,261.32</b>	<b>97.8%</b>
<b>Expense</b>				
60000 · Wages - operational	44,886.22	50,422.00	-5,535.78	89.0%
60050 · Wages - substitutes	0.00			
60100 · Wages - training	0.00			
60200 · Wages - III B	11,004.73	11,296.00	-291.27	97.4%
60300 · Wages - III D	577.43	321.00	256.43	179.9%
60400 · Wages - EAF	34,832.91	27,789.00	7,043.91	125.3%
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	1,038.69	0.00	1,038.69	100.0%
60900 · FICA Exp. (employer's)	6,566.38	7,379.00	-812.62	89.0%
62000 · Health Ins	11,402.96	14,238.00	-2,835.04	80.1%
62100 · Life Ins	76.12	140.00	-63.88	54.4%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	629.68	682.00	-52.32	92.3%
63200 · Insurance - D & O	42.83	114.00	-71.17	37.6%
63400 · Insurance - Workers Comp.	1,019.36	1,231.00	-211.64	82.8%
64000 · Office Supplies	1,867.59	2,000.00	-132.41	93.4%
64100 · Postage	210.80	457.00	-246.20	46.1%
64150 · Printing & Copying	715.88	0.00	715.88	100.0%
64200 · Advertising/Marketing/Promotion	0.00			
64210 · Membership & Publications	0.00	0.00	0.00	0.0%
64400 · Rent Exp.	0.00	0.00	0.00	0.0%
64500 · Telephone	1,385.66	1,200.00	185.66	115.5%
64600 · Utilities	0.00			
64900 · Staff Development	35.00	334.00	-299.00	10.5%
64910 · Staff & Other Licensure Fees	0.00			
64920 · Staff Recognition	112.81	334.00	-221.19	33.8%
64930 · Travel Reimbursement	751.65	1,000.00	-248.35	75.2%
64940 · Volunteer Appreciation	0.00			
64950 · Criminal Records Checks	0.00	134.00	-134.00	0.0%
64990 · Bank Fees	0.00			
65000 · Housing	3,200.00	3,200.00	0.00	100.0%
65100 · Janitorial Supplies	0.00	334.00	-334.00	0.0%
65200 · Building Maintenance	33.91			
65300 · Grounds Maintenance	0.00			
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	0.00			
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66180 · Other Professional Fees	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	528.99	3,000.00	-2,471.01	17.6%
67050 · Diapers	0.00			
67100 · Wipes	0.00			
67200 · Programs - Music w Miss Susan	0.00			
67210 · Programs - Spanish	0.00			
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	0.00			
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	0.00			
67400 · Classroom Supplies	0.00			
68010 · Meals	0.00			
68050 · PRN	0.00			



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## Highlands Community Ministries

### Budget vs. Actual by Programs/Projects

October 2016 through May 2017

	04 Senior Outreach Program			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
68100 · Health Care	0.00	0.00	0.00	0.0%
68200 · Community Education & Outreach	4.02	334.00	-329.98	1.2%
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00	0.00	0.00	0.0%
68450 · Paper Products	0.00	0.00	0.00	0.0%
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	1,648.49	1,800.00	-151.51	91.6%
69050 · Postage for Newsletter	339.35	666.00	-326.65	51.0%
69100 · NDF Lunch Program	8,829.67	6,666.00	2,163.67	132.5%
69200 · Title III-B Exp - paid by dons.	665.00	1,000.00	-335.00	66.5%
69210 · Title III-B Subcont - Tai Chi	2,025.00	2,500.00	-475.00	81.0%
69220 · Title III-B Subcont - Exercise	1,980.00	2,500.00	-520.00	79.2%
69230 · Title III-B Subcon - Music Ther	208.00	400.00	-192.00	52.0%
69240 · Title III-B Subcont - Artist	0.00	400.00	-400.00	0.0%
69250 · Title III-B Subcont - Nutrition	100.00	400.00	-300.00	25.0%
69260 · Title III-B Subcon - Wellness	895.00			
69270 · Title III-B Subcon - Line Dance	1,000.00	1,734.00	-734.00	57.7%
69400 · Title III-D Expenses	40.98	1,200.00	-1,159.02	3.4%
69500 · Highlands Court Expenses	1,253.12	1,783.00	-529.88	70.3%
69550 · Highlands Court Misc Exp.	807.73	600.00	207.73	134.6%
69910 · Trsf To Metro III-B Meals dons	2,119.11	1,280.00	839.11	165.6%
69950 · Private Pay Meals	621.33	1,440.00	-818.67	43.1%
69970 · Out-of-Town Annual Trip	0.00	0.00	0.00	0.0%
69980 · Day Trips	2,218.50	0.00	2,218.50	100.0%
69990 · Vehicle Maintenance	301.99	800.00	-498.01	37.7%
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71140 · Spring Soccer Equip & Supplies	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71240 · Summer Baseball Equip & Supplie	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71340 · Fall Soccer Equipment & Supplie	0.00			
71900 · Scholarship	0.00			
71901 · HYR Events	0.00			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73225 · Week in Highlands - Empty Bowls	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			

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**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
 October 2016 through May 2017

	04 Senior Outreach Program			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
73350 · Week in Highlands - Farmington	0.00			
73400 · Taste of the Highlands	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	302.12	0.00	302.12	100.0%
79100 · Equipment Expense	0.00	666.00	-666.00	0.0%
79150 · Equipment Repair	0.00	0.00	0.00	0.0%
80010 · Gheens Grant - Supplies	145.73	0.00	145.73	100.0%
99000 · Management Fee	7,546.00	7,546.00	0.00	100.0%
<b>Total Expense</b>	<b>153,970.74</b>	<b>159,320.00</b>	<b>-5,349.26</b>	<b>96.6%</b>
<b>Net Income</b>	<b>-11,423.06</b>	<b>-13,511.00</b>	<b>2,087.94</b>	<b>84.5%</b>

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## Highlands Community Ministries

### Budget vs. Actual by Programs/Projects

October 2016 through May 2017

	05 Individual & Family Assist			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Congregations Donations	17,601.34	16,666.00	935.34	105.6%
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	700.00	1,111.00	-411.00	63.0%
41099 · Inds & Groups - Allocated Out	0.00			
43000 · Daycare tuition	0.00			
43090 · Daycare Tuition - Central Off	0.00			
43200 · Daycare haircuts	0.00			
43210 · Daycare photos	0.00			
44000 · Self-Pay	0.00			
44060 · Ky Brain Injury Trust (DAIL)	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00			
44500 · Program Reimbursements	0.00			
44990 · Memorials	0.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd	0.00			
45400 · Title III-B Prog Inc (donations	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00	0.00	0.00	0.0%
46050 · Thanksgiving Donations	165.00	500.00	-335.00	33.0%
46100 · Christmas Donations	85.00	500.00	-415.00	17.0%
46200 · Client Pledges from Churches	19,376.79	16,666.00	2,710.79	116.3%
46900 · Client Co-pays in IFAP	0.00	200.00	-200.00	0.0%
47000 · HYR Spring Soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR Summer Baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR Fall Soccer	0.00			
47210 · HYR Fall Soccer Sponsorships	0.00			
47901 · HYR Events Revenue	0.00			
48000 · Annual Campaign	0.00			
48050 · Give Local Louisville Campaign	0.00			
48070 · Major Contributors	0.00			
48099 · Annual Campaign - Allocated Out	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48105 · Week-in-Highlands - Empty Bowls	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Tickets meal/bowl	0.00			
48211 · Empty Bowls - Tckts meal adult	0.00			
48212 · Empty Bowls - Tckts meal child	0.00			
48218 · Empty Bowls - Wine Bar	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
48239 · Empty Bowls - smaller donations	0.00			
48299 · Empty Bowls - Allocated Out	0.00			
48300 · Taste of Highlands - Sales etc	0.00			
48350 · Taste Highlands - sponsorships	0.00			
49000 · Management Fees	0.00			

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## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	05 Individual & Family Assist			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	0.00			
52001 · Metro Louisville Grant - IFAP	31,575.00	28,066.00	3,509.00	112.5%
52050 · Metro Louisville EAF Grant	0.00			
52201 · Metro Lou NDF Grant - Cen Off	0.00			
55000 · LG&E Grant - ACM	11,250.00	22,065.00	-10,815.00	51.0%
55100 · LG&E Grant - Winterhelp	13,000.00	8,334.00	4,666.00	156.0%
55200 · Louisville Water Co Grant	6,000.00	12,000.00	-6,000.00	50.0%
56010 · Gheens Grant	0.00			
<b>Total Income</b>	<b>99,753.13</b>	<b>106,108.00</b>	<b>-6,354.87</b>	<b>94.0%</b>
<b>Expense</b>				
60000 · Wages - operational	45,812.98	43,269.00	2,543.98	105.9%
60050 · Wages - substitutes	0.00			
60100 · Wages - training	0.00			
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	3,475.38	3,288.00	187.38	105.7%
62000 · Health Ins	4,926.21	3,250.00	1,676.21	151.6%
62100 · Life Ins	22.54	42.00	-19.46	53.7%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	1,007.56	1,095.00	-87.44	92.0%
63200 · Insurance - D & O	68.52	184.00	-115.48	37.2%
63400 · Insurance - Workers Comp.	382.26	462.00	-79.74	82.7%
64000 · Office Supplies	85.00	334.00	-249.00	25.4%
64100 · Postage	0.00	99.00	-99.00	0.0%
64150 · Printing & Copying	512.32			
64200 · Advertising/Marketing/Promotion	0.00			
64210 · Membership & Publications	0.00	0.00	0.00	0.0%
64400 · Rent Exp.	0.00	0.00	0.00	0.0%
64500 · Telephone	0.00	1,200.00	-1,200.00	0.0%
64600 · Utilities	0.00			
64900 · Staff Development	0.00			
64910 · Staff & Other Licensure Fees	0.00			
64920 · Staff Recognition	0.00	134.00	-134.00	0.0%
64930 · Travel Reimbursement	0.00			
64940 · Volunteer Appreciation	0.00			
64950 · Criminal Records Checks	0.00			
64990 · Bank Fees	0.00			
65000 · Housing	4,000.00	4,000.00	0.00	100.0%
65100 · Janitorial Supplies	0.00			
65200 · Building Maintenance	25.00	200.00	-175.00	12.5%
65300 · Grounds Maintenance	0.00			
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	0.00			
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66180 · Other Professional Fees	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	0.00	0.00	0.00	0.0%
67050 · Diapers	0.00			
67100 · Wipes	0.00			
67200 · Programs - Music w Miss Susan	0.00			
67210 · Programs - Spanish	0.00			
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	0.00			
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	0.00			
67400 · Classroom Supplies	0.00			
68010 · Meals	0.00			
68050 · PRN	0.00			

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## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

05 Individual & Family Assist				
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
68100 · Health Care	0.00			
68200 · Community Education & Outreach	0.00			
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00			
68450 · Paper Products	0.00			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69260 · Title III-B Subcon - Wellness	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	11,029.53	22,066.00	-11,036.47	50.0%
70100 · LG&E Winterhelp Payments	10,197.64	12,500.00	-2,302.36	81.6%
70200 · Lou Water Co Payments	6,703.89	12,000.00	-5,296.11	55.9%
70300 · Ministerial - rent, utils, meds	9,431.15	14,000.00	-4,568.85	67.4%
70400 · Pledges Support	19,695.81	16,666.00	3,029.81	118.2%
70500 · Client Assist from Client Funds	18.00	200.00	-182.00	9.0%
70910 · Thanksgiving Program	0.00	500.00	-500.00	0.0%
70920 · Christmas Program	0.00	500.00	-500.00	0.0%
70930 · Back-to-School Program	0.00	0.00	0.00	0.0%
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71140 · Spring Soccer Equip & Supplies	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71240 · Summer Baseball Equip & Supplie	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71340 · Fall Soccer Equipment & Supplie	0.00			
71900 · Scholarship	0.00			
71901 · HYR Events	0.00			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73225 · Week in Highlands - Empty Bowls	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			

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**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
 October 2016 through May 2017

	05 Individual & Family Assist			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
73350 · Week in Highlands - Farmington	0.00			
73400 · Taste of the Highlands	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	0.00	0.00	0.00	0.0%
79100 · Equipment Expense	0.00	434.00	-434.00	0.0%
79150 · Equipment Repair	0.00			
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	5,887.36	5,919.00	-31.64	99.5%
<b>Total Expense</b>	<b>123,281.15</b>	<b>142,342.00</b>	<b>-19,060.85</b>	<b>86.6%</b>
<b>Net Income</b>	<b>-23,528.02</b>	<b>-36,234.00</b>	<b>12,705.98</b>	<b>64.9%</b>

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
 October 2016 through May 2017

	06 HYR			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Congregations Donations	2,112.20	2,000.00	112.20	105.6%
40099 · Congreg. Dons. - Allocated Out	0.00			
41000 · Individuals & Groups Donations	0.00	1,111.00	-1,111.00	0.0%
41099 · Inds & Groups - Allocated Out	0.00			
43000 · Daycare tuition	0.00			
43090 · Daycare Tuition - Central Off	0.00			
43200 · Daycare haircuts	0.00			
43210 · Daycare photos	0.00			
44000 · Self-Pay	0.00			
44060 · Ky Brain Injury Trust (DAIL)	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00			
44500 · Program Reimbursements	0.00			
44990 · Memorials	0.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00			
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd	0.00			
45400 · Title III-B Prog Inc (donations	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR Spring Soccer	26,419.95	24,000.00	2,419.95	110.1%
47010 · Spring Soccer Sponsorships	2,000.00	0.00	2,000.00	100.0%
47100 · HYR Summer Baseball	10,557.31	7,000.00	3,557.31	150.8%
47110 · HYR Summer Baseball Sponsorship	250.00	0.00	250.00	100.0%
47200 · HYR Fall Soccer	16,661.06	16,000.00	661.06	104.1%
47210 · HYR Fall Soccer Sponsorships	1,050.00	0.00	1,050.00	100.0%
47901 · HYR Events Revenue	1,669.00			
48000 · Annual Campaign	0.00			
48050 · Give Local Louisville Campaign	0.00			
48070 · Major Contributors	0.00			
48099 · Annual Campaign - Allocated Out	0.00			
48100 · Week-in-the-Highlands - 5K	0.00			
48105 · Week-in-Highlands - Empty Bowls	0.00			
48110 · Week-in-the-Highlands - Belknap	0.00			
48120 · Week-in-Highlands - Jazz Fest	0.00			
48130 · Week-in-Highlands - Farmington	0.00			
48199 · Week Highlands - Allocated Out	0.00			
48200 · Empty Bowls - Bowl Sales	0.00			
48210 · Empty Bowls - Tickets meal/bowl	0.00			
48211 · Empty Bowls - Tckts meal adult	0.00			
48212 · Empty Bowls - Tckts meal child	0.00			
48218 · Empty Bowls - Wine Bar	0.00			
48220 · Empty Bowls - Silent Auction	0.00			
48230 · Empty Bowls - Sponsorships	0.00			
48239 · Empty Bowls - smaller donations	0.00			
48299 · Empty Bowls - Allocated Out	0.00			
48300 · Taste of Highlands - Sales etc	0.00			
48350 · Taste Highlands - sponsorships	0.00			
49000 · Management Fees	0.00			

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## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	06 HYR			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
49500 · HCM Community Classes/Events	0.00			
49990 · Miscellaneous Income	0.00			
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	0.00			
52201 · Metro Lou NDF Grant - Cen Off	0.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00			
<b>Total Income</b>	<b>60,719.52</b>	<b>50,111.00</b>	<b>10,608.52</b>	<b>121.2%</b>
<b>Expense</b>				
60000 · Wages - operational	11,882.18	12,261.00	-378.82	96.9%
60050 · Wages - substitutes	0.00			
60100 · Wages - training	0.00			
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00			
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	908.88	939.00	-30.12	96.8%
62000 · Health Ins	0.00			
62100 · Life Ins	0.00			
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	377.86	409.00	-31.14	92.4%
63200 · Insurance - D & O	25.62	70.00	-44.38	36.6%
63400 · Insurance - Workers Comp.	127.42	153.00	-25.58	83.3%
64000 · Office Supplies	0.00	0.00	0.00	0.0%
64100 · Postage	0.00	0.00	0.00	0.0%
64150 · Printing & Copying	399.26	1,145.00	-745.74	34.9%
64200 · Advertising/Marketing/Promotion	2,856.00	2,000.00	856.00	142.8%
64210 · Membership & Publications	0.00			
64400 · Rent Exp.	0.00			
64500 · Telephone	0.00			
64600 · Utilities	0.00			
64900 · Staff Development	0.00			
64910 · Staff & Other Licensure Fees	0.00			
64920 · Staff Recognition	0.00			
64930 · Travel Reimbursement	0.00			
64940 · Volunteer Appreciation	301.00	0.00	301.00	100.0%
64950 · Criminal Records Checks	0.00			
64990 · Bank Fees	0.00			
65000 · Housing	800.00	0.00	800.00	100.0%
65100 · Janitorial Supplies	0.00			
65200 · Building Maintenance	0.00			
65300 · Grounds Maintenance	0.00			
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	0.00			
66000 · Accounting/Payroll Service	0.00			
66100 · Audit	0.00			
66180 · Other Professional Fees	0.00			
66200 · Hosting & Software License Fees	0.00			
67000 · Food & Food Supplies	0.00			
67050 · Diapers	0.00			
67100 · Wipes	0.00			
67200 · Programs - Music w Miss Susan	0.00			
67210 · Programs - Spanish	0.00			
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	0.00			
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	331.00			
67400 · Classroom Supplies	0.00			
68010 · Meals	0.00			
68050 · PRN	0.00			



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Accrual Basis

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

06 HYR

	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
68100 · Health Care	0.00			
68200 · Community Education & Outreach	0.00			
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00			
68450 · Paper Products	0.00			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	0.00			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69260 · Title III-B Subcon - Wellness	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	0.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	410.63	283.00	127.63	145.1%
71100 · Spring Soccer Shirts & Banners	5,886.91	5,600.00	286.91	105.1%
71110 · Spring Soccer Pics & Medals	2,263.00	0.00	2,263.00	100.0%
71120 · Spring Soccer Referees	4,212.75	4,600.00	-387.25	91.6%
71130 · Spring Soccer Field Maint	653.56	900.00	-246.44	72.6%
71140 · Spring Soccer Equip & Supplies	1,982.30	0.00	1,982.30	100.0%
71200 · Summer Baseball Shirts & Banner	0.00	0.00	0.00	0.0%
71210 · Summer Baseball Pics & Medals	0.00	0.00	0.00	0.0%
71220 · Summer Baseball Umpires	0.00	0.00	0.00	0.0%
71230 · Summer Baseball Field Maint	250.00	333.00	-83.00	75.1%
71240 · Summer Baseball Equip & Supplie	1,460.13	0.00	1,460.13	100.0%
71300 · Fall Soccer Shirts & Banners	5,782.81	6,000.00	-217.19	96.4%
71310 · Fall Soccer Pictures & Medals	637.50	3,000.00	-2,362.50	21.3%
71320 · Fall Soccer Referees	3,363.25	4,600.00	-1,236.75	73.1%
71330 · Fall Soccer Field Maint	1,603.00	1,500.00	103.00	106.9%
71340 · Fall Soccer Equipment & Supplie	3,344.59	0.00	3,344.59	100.0%
71900 · Scholarship	0.00	340.00	-340.00	0.0%
71901 · HYR Events	2,011.76			
72100 · Board Thanksgiving Dinner	0.00			
72110 · Highland Shepherds	0.00			
72200 · Board Meetings	0.00			
72210 · Board Development Meetings	0.00			
72300 · Staff meetings	0.00			
72350 · Business Meetings	0.00			
73000 · Annual Campaign - Printing	0.00			
73050 · Annual Campaign - Postage	0.00			
73200 · Week in the Highlands - 5K exp	0.00			
73225 · Week in Highlands - Empty Bowls	0.00			
73250 · Week in the Highlands - Belknap	0.00			
73300 · Week in Highlands - Jazz Fest	0.00			

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Accrual Basis

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
October 2016 through May 2017

	06 HYR			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
73350 · Week in Highlands - Farmington	0.00			
73400 · Taste of the Highlands	0.00			
73500 · Empty Bowls	0.00			
74000 · Welfare	0.00			
75000 · HCM Community Classes & Events	0.00			
79000 · Miscellaneous Expenses	307.45	320.00	-12.55	96.1%
79100 · Equipment Expense	0.00	0.00	0.00	0.0%
79150 · Equipment Repair	0.00			
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	2,222.00	2,221.00	1.00	100.0%
<b>Total Expense</b>	<b>54,400.86</b>	<b>46,674.00</b>	<b>7,726.86</b>	<b>116.6%</b>
<b>Net Income</b>	<b>6,318.66</b>	<b>3,437.00</b>	<b>2,881.66</b>	<b>183.8%</b>

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Accrual Basis

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
**October 2016 through May 2017**

	07 Central Office			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Congregations Donations	56,324.32	53,332.00	2,992.32	105.6%
40099 · Congreg. Dons. - Allocated Out	-56,324.32	-53,332.00	-2,992.32	105.6%
41000 · Individuals & Groups Donations	8,135.05	3,332.00	4,803.05	244.1%
41099 · Inds & Groups - Allocated Out	0.00	-3,332.00	3,332.00	0.0%
43000 · Daycare tuition	0.00			
43090 · Daycare Tuition - Central Off	0.00			
43200 · Daycare haircuts	0.00			
43210 · Daycare photos	0.00			
44000 · Self-Pay	0.00			
44060 · Ky Brain Injury Trust (DAIL)	0.00			
44100 · WanderGuard	0.00			
44200 · Veterans Affairs Fees	0.00			
44300 · Medicaid Fees	0.00			
44350 · Medicaid Meals	0.00			
44400 · Meal Donations	0.00			
44500 · Program Reimbursements	0.00			
44990 · Memorials	0.00			
45000 · Private Pay Home meals	0.00			
45100 · Mobile Meals III-C (donations)	0.00	0.00	0.00	0.0%
45200 · Title III-C Reimbursement	0.00			
45300 · Title III-B Senior Center (kipd)	0.00			
45400 · Title III-B Prog Inc (donations)	0.00			
45600 · Title III-D Health Promotion	0.00			
45700 · NDF	0.00			
45800 · Highlands Court Contract	0.00			
45850 · Highland Court Nonprof Contract	0.00			
45900 · Transportation Fees	0.00			
45910 · Day Trips Fees	0.00			
45970 · Out-of-Town Annual Trip Rev.	0.00			
46000 · Back-to-School Donations	0.00			
46050 · Thanksgiving Donations	0.00			
46100 · Christmas Donations	0.00			
46200 · Client Pledges from Churches	0.00			
46900 · Client Co-pays in IFAP	0.00			
47000 · HYR Spring Soccer	0.00			
47010 · Spring Soccer Sponsorships	0.00			
47100 · HYR Summer Baseball	0.00			
47110 · HYR Summer Baseball Sponsorship	0.00			
47200 · HYR Fall Soccer	0.00			
47210 · HYR Fall Soccer Sponsorships	0.00			
47901 · HYR Events Revenue	0.00			
48000 · Annual Campaign	20,036.04	25,000.00	-4,963.96	80.1%
48050 · Give Local Louisville Campaign	3,908.41	0.00	3,908.41	100.0%
48070 · Major Contributors	25,344.35	0.00	25,344.35	100.0%
48099 · Annual Campaign - Allocated Out	0.00	-17,200.00	17,200.00	0.0%
48100 · Week-In-the-Highlands - 5K	0.00	0.00	0.00	0.0%
48105 · Week-in-Highlands - Empty Bowls	2,500.01	3,000.00	-499.99	83.3%
48110 · Week-in-the-Highlands - Belknap	2,500.00	3,000.00	-500.00	83.3%
48120 · Week-in-Highlands - Jazz Fest	2,500.00	3,000.00	-500.00	83.3%
48130 · Week-in-Highlands - Farmington	2,499.99	3,000.00	-500.01	83.3%
48199 · Week Highlands - Allocated Out	-6,275.15	-7,800.00	1,524.85	80.5%
48200 · Empty Bowls - Bowl Sales	9,982.01	620.00	9,362.01	1,610.0%
48210 · Empty Bowls - Tickets meal/bowl	2,365.00	4,000.00	-1,635.00	59.1%
48211 · Empty Bowls - Tckts meal adult	720.00	0.00	720.00	100.0%
48212 · Empty Bowls - Tckts meal child	30.00	0.00	30.00	100.0%
48218 · Empty Bowls - Wine Bar	50.00	0.00	50.00	100.0%
48220 · Empty Bowls - Silent Auction	2,161.00	6,000.00	-3,839.00	36.0%
48230 · Empty Bowls - Sponsorships	8,000.00	5,500.00	2,500.00	145.5%
48239 · Empty Bowls - smaller donations	1,677.00	0.00	1,677.00	100.0%
48299 · Empty Bowls - Allocated Out	0.00	-14,260.00	14,260.00	0.0%
48300 · Taste of Highlands - Sales etc	150.00			
48350 · Taste Highlands - sponsorships	5,600.00			
49000 · Management Fees	102,018.72	102,050.00	-31.28	100.0%

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Accrual Basis

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
 October 2016 through May 2017

	07 Central Office			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
49500 · HCM Community Classes/Events	9,500.00	0.00	9,500.00	100.0%
49990 · Miscellaneous Income	669.00	0.00	669.00	100.0%
52001 · Metro Louisville Grant - IFAP	0.00			
52050 · Metro Louisville EAF Grant	0.00			
52201 · Metro Lou NDF Grant - Cen Off	5,200.00			
55000 · LG&E Grant - ACM	0.00			
55100 · LG&E Grant - Winterhelp	0.00			
55200 · Louisville Water Co Grant	0.00			
56010 · Gheens Grant	0.00			
<b>Total Income</b>	<b>209,271.43</b>	<b>115,910.00</b>	<b>93,361.43</b>	<b>180.5%</b>
<b>Expense</b>				
60000 · Wages - operational	90,175.67	83,792.00	6,383.67	107.6%
60050 · Wages - substitutes	0.00			
60100 · Wages - training	0.00			
60200 · Wages - III B	0.00			
60300 · Wages - III D	0.00			
60400 · Wages - EAF	0.00			
60500 · Wages Billed to HCC	0.00	0.00	0.00	0.0%
60610 · Wages - Gheens Grant	0.00			
60900 · FICA Exp. (employer's)	7,421.55	6,411.00	1,010.55	115.8%
62000 · Health Ins	20,413.80	19,885.00	528.80	102.7%
62100 · Life Ins	529.82	419.00	110.82	126.4%
62998 · Pension Exp. - SEP	0.00			
63000 · Insurance - Commercial Package	755.74	819.00	-63.26	92.3%
63200 · Insurance - D & O	51.20	139.00	-87.80	36.8%
63400 · Insurance - Workers Comp.	764.52	924.00	-159.48	82.7%
64000 · Office Supplies	1,101.48	2,880.00	-1,778.52	38.2%
64100 · Postage	799.00	498.00	301.00	160.4%
64150 · Printing & Copying	0.00	0.00	0.00	0.0%
64200 · Advertising/Marketing/Promotion	4,659.50	14,400.00	-9,740.50	32.4%
64210 · Membership & Publications	779.94	0.00	779.94	100.0%
64400 · Rent Exp.	0.00			
64500 · Telephone	1,013.63	1,200.00	-186.37	84.5%
64600 · Utilities	0.00			
64900 · Staff Development	854.10	668.00	186.10	127.9%
64910 · Staff & Other Licensure Fees	0.00			
64920 · Staff Recognition	0.00	0.00	0.00	0.0%
64930 · Travel Reimbursement	11.26	0.00	11.26	100.0%
64940 · Volunteer Appreciation	0.00	400.00	-400.00	0.0%
64950 · Criminal Records Checks	0.00			
64990 · Bank Fees	283.79			
65000 · Housing	4,000.00	4,000.00	0.00	100.0%
65100 · Janitorial Supplies	0.00			
65200 · Building Maintenance	101.16	0.00	101.16	100.0%
65300 · Grounds Maintenance	0.00	0.00	0.00	0.0%
65400 · Playground Maintenance	0.00			
65500 · Facility Improvements	0.00			
66000 · Accounting/Payroll Service	9,251.34	6,332.00	2,919.34	146.1%
66100 · Audit	10,388.00	0.00	10,388.00	100.0%
66180 · Other Professional Fees	2,300.00			
66200 · Hosting & Software License Fees	1,752.00	1,895.00	-143.00	92.5%
67000 · Food & Food Supplies	0.00			
67050 · Diapers	0.00			
67100 · Wipes	0.00			
67200 · Programs - Music w Miss Susan	0.00			
67210 · Programs - Spanish	0.00			
67220 · Programs - Ballet	0.00			
67230 · Programs - Stretch-n-Grow	0.00			
67250 · Programs - Gymnastics	0.00			
67390 · Special Events	0.00			
67400 · Classroom Supplies	0.00			
68010 · Meals	0.00			
68050 · PRN	0.00			

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Accrual Basis

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

07 Central Office				
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
68100 · Health Care	0.00			
68200 · Community Education & Outreach	0.00			
68300 · Prog/Activities - Sr Day Center	0.00			
68400 · Medicaid Meals exp	0.00			
68450 · Paper Products	0.00			
68900 · Wanderguard Expense	0.00			
69010 · Newsletter	6,404.53			
69050 · Postage for Newsletter	0.00			
69100 · NDF Lunch Program	0.00			
69200 · Title III-B Exp - paid by dons.	0.00			
69210 · Title III-B Subcont - Tai Chi	0.00			
69220 · Title III-B Subcont - Exercise	0.00			
69230 · Title III-B Subcon - Music Ther	0.00			
69240 · Title III-B Subcont - Artist	0.00			
69250 · Title III-B Subcont - Nutrition	0.00			
69260 · Title III-B Subcon - Wellness	0.00			
69270 · Title III-B Subcon - Line Dance	0.00			
69400 · Title III-D Expenses	0.00			
69500 · Highlands Court Expenses	0.00			
69550 · Highlands Court Misc Exp.	0.00			
69910 · Trsf To Metro III-B Meals dons	0.00			
69950 · Private Pay Meals	0.00			
69970 · Out-of-Town Annual Trip	0.00			
69980 · Day Trips	0.00			
69990 · Vehicle Maintenance	0.00			
70000 · LG&E ACM Payments	0.00			
70100 · LG&E Winterhelp Payments	0.00			
70200 · Lou Water Co Payments	0.00			
70300 · Ministerial - rent, utils, meds	0.00			
70400 · Pledges Support	0.00			
70500 · Client Assist from Client Funds	0.00			
70910 · Thanksgiving Program	47.00			
70920 · Christmas Program	0.00			
70930 · Back-to-School Program	0.00			
71000 · Portajon	0.00			
71100 · Spring Soccer Shirts & Banners	0.00			
71110 · Spring Soccer Pics & Medals	0.00			
71120 · Spring Soccer Referees	0.00			
71130 · Spring Soccer Field Maint	0.00			
71140 · Spring Soccer Equip & Supplies	0.00			
71200 · Summer Baseball Shirts & Banner	0.00			
71210 · Summer Baseball Pics & Medals	0.00			
71220 · Summer Baseball Umpires	0.00			
71230 · Summer Baseball Field Maint	0.00			
71240 · Summer Baseball Equip & Supplie	0.00			
71300 · Fall Soccer Shirts & Banners	0.00			
71310 · Fall Soccer Pictures & Medals	0.00			
71320 · Fall Soccer Referees	0.00			
71330 · Fall Soccer Field Maint	0.00			
71340 · Fall Soccer Equipment & Supplie	0.00			
71900 · Scholarship	0.00			
71901 · HYR Events	0.00			
72100 · Board Thanksgiving Dinner	1,456.00	1,800.00	-344.00	80.9%
72110 · Highland Shepherds	4.66	170.00	-165.34	2.7%
72200 · Board Meetings	499.38	200.00	299.38	249.7%
72210 · Board Development Meetings	0.00	668.00	-668.00	0.0%
72300 · Staff meetings	142.05	480.00	-337.95	29.6%
72350 · Business Meetings	396.97	668.00	-271.03	59.4%
73000 · Annual Campaign - Printing	5,029.34	6,000.00	-970.66	83.8%
73050 · Annual Campaign - Postage	1,864.14	0.00	1,864.14	100.0%
73200 · Week in the Highlands - 5K exp	0.00	0.00	0.00	0.0%
73225 · Week in Highlands - Empty Bowls	320.77	400.00	-79.23	80.2%
73250 · Week in the Highlands - Belknap	320.78	400.00	-79.22	80.2%
73300 · Week in Highlands - Jazz Fest	583.29	400.00	183.29	145.8%

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Accrual Basis

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
October 2016 through May 2017

	07 Central Office			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
73350 · Week in Highlands - Farmington	320.77	400.00	-79.23	80.2%
73400 · Taste of the Highlands	114.72			
73500 · Empty Bowls	2,540.57	1,500.00	1,040.57	169.4%
74000 · Welfare	0.00	0.00	0.00	0.0%
75000 · HCM Community Classes & Events	3,720.60	668.00	3,052.60	557.0%
79000 · Miscellaneous Expenses	2,074.18	0.00	2,074.18	100.0%
79100 · Equipment Expense	7,626.97	6,553.00	1,073.97	116.4%
79150 · Equipment Repair	0.00			
80010 · Gheens Grant - Supplies	0.00			
99000 · Management Fee	0.00			
<b>Total Expense</b>	<b>190,874.22</b>	<b>164,969.00</b>	<b>25,905.22</b>	<b>115.7%</b>
<b>Net Income</b>	<b>18,397.21</b>	<b>-49,059.00</b>	<b>67,456.21</b>	<b>-37.5%</b>

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	Total unclassified			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Congregations Donations	0.00	0.00	0.00	0.0%
40099 · Congreg. Dons. - Allocated Out	0.00	0.00	0.00	0.0%
41000 · Individuals & Groups Donations	0.00	0.00	0.00	0.0%
41099 · Inds & Groups - Allocated Out	0.00	0.00	0.00	0.0%
43000 · Daycare tuition	0.00	0.00	0.00	0.0%
43090 · Daycare Tuition - Central Off	0.00	0.00	0.00	0.0%
43200 · Daycare haircuts	0.00	0.00	0.00	0.0%
43210 · Daycare photos	0.00	0.00	0.00	0.0%
44000 · Self-Pay	0.00	0.00	0.00	0.0%
44060 · Ky Brain Injury Trust (DAIL)	0.00	0.00	0.00	0.0%
44100 · WanderGuard	0.00	0.00	0.00	0.0%
44200 · Veterans Affairs Fees	0.00	0.00	0.00	0.0%
44300 · Medicaid Fees	0.00	0.00	0.00	0.0%
44350 · Medicaid Meals	0.00	0.00	0.00	0.0%
44400 · Meal Donations	0.00	0.00	0.00	0.0%
44500 · Program Reimbursements	0.00	0.00	0.00	0.0%
44990 · Memorials	0.00	0.00	0.00	0.0%
45000 · Private Pay Home meals	0.00	0.00	0.00	0.0%
45100 · Mobile Meals III-C (donations)	0.00	0.00	0.00	0.0%
45200 · Title III-C Reimbursement	0.00	0.00	0.00	0.0%
45300 · Title III-B Senior Center (kipd	0.00	0.00	0.00	0.0%
45400 · Title III-B Prog Inc (donations	0.00	0.00	0.00	0.0%
45600 · Title III-D Health Promotion	0.00	0.00	0.00	0.0%
45700 · NDF	0.00	0.00	0.00	0.0%
45800 · Highlands Court Contract	0.00	0.00	0.00	0.0%
45850 · Highland Court Nonprof Contract	0.00	0.00	0.00	0.0%
45900 · Transportation Fees	0.00	0.00	0.00	0.0%
45910 · Day Trips Fees	0.00	0.00	0.00	0.0%
45970 · Out-of-Town Annual Trip Rev.	0.00	0.00	0.00	0.0%
46000 · Back-to-School Donations	0.00	0.00	0.00	0.0%
46050 · Thanksgiving Donations	0.00	0.00	0.00	0.0%
46100 · Christmas Donations	0.00	0.00	0.00	0.0%
46200 · Client Pledges from Churches	0.00	0.00	0.00	0.0%
46900 · Client Co-pays in IFAP	0.00	0.00	0.00	0.0%
47000 · HYR Spring Soccer	0.00	0.00	0.00	0.0%
47010 · Spring Soccer Sponsorships	0.00	0.00	0.00	0.0%
47100 · HYR Summer Baseball	0.00	0.00	0.00	0.0%
47110 · HYR Summer Baseball Sponsorship	0.00	0.00	0.00	0.0%
47200 · HYR Fall Soccer	0.00	0.00	0.00	0.0%
47210 · HYR Fall Soccer Sponsorships	0.00	0.00	0.00	0.0%
47901 · HYR Events Revenue	0.00	0.00	0.00	0.0%
48000 · Annual Campaign	0.00	0.00	0.00	0.0%
48050 · Give Local Louisville Campaign	0.00	0.00	0.00	0.0%
48070 · Major Contributors	0.00	0.00	0.00	0.0%
48099 · Annual Campaign - Allocated Out	0.00	0.00	0.00	0.0%
48100 · Week-in-the-Highlands - 5K	0.00	0.00	0.00	0.0%
48105 · Week-in-Highlands - Empty Bowls	0.00	0.00	0.00	0.0%
48110 · Week-in-the-Highlands - Belknap	0.00	0.00	0.00	0.0%
48120 · Week-in-Highlands - Jazz Fest	0.00	0.00	0.00	0.0%
48130 · Week-in-Highlands - Farmington	0.00	0.00	0.00	0.0%
48199 · Week Highlands - Allocated Out	0.00	0.00	0.00	0.0%
48200 · Empty Bowls - Bowl Sales	0.00	0.00	0.00	0.0%
48210 · Empty Bowls - Tickets meal/bowl	0.00	0.00	0.00	0.0%
48211 · Empty Bowls - Tckts meal adult	0.00	0.00	0.00	0.0%
48212 · Empty Bowls - Tckts meal child	0.00	0.00	0.00	0.0%
48218 · Empty Bowls - Wine Bar	0.00	0.00	0.00	0.0%
48220 · Empty Bowls - Silent Auction	0.00	0.00	0.00	0.0%
48230 · Empty Bowls - Sponsorships	0.00	0.00	0.00	0.0%
48239 · Empty Bowls - smaller donations	0.00	0.00	0.00	0.0%
48299 · Empty Bowls - Allocated Out	0.00	0.00	0.00	0.0%
48300 · Taste of Highlands - Sales etc	0.00	0.00	0.00	0.0%
48350 · Taste Highlands - sponsorships	0.00	0.00	0.00	0.0%
49000 · Management Fees	0.00	0.00	0.00	0.0%

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	Total unclassified			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
49500 · HCM Community Classes/Events	0.00	0.00	0.00	0.0%
49990 · Miscellaneous Income	0.00	0.00	0.00	0.0%
52001 · Metro Louisville Grant - IFAP	0.00	0.00	0.00	0.0%
52050 · Metro Louisville EAF Grant	0.00	0.00	0.00	0.0%
52201 · Metro Lou NDF Grant - Cen Off	0.00	0.00	0.00	0.0%
55000 · LG&E Grant - ACM	0.00	0.00	0.00	0.0%
55100 · LG&E Grant - Winterhelp	0.00	0.00	0.00	0.0%
55200 · Louisville Water Co Grant	0.00	0.00	0.00	0.0%
56010 · Gheens Grant	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Expense</b>				
60000 · Wages - operational	0.00	0.00	0.00	0.0%
60050 · Wages - substitutes	0.00	0.00	0.00	0.0%
60100 · Wages - training	0.00	0.00	0.00	0.0%
60200 · Wages - III B	0.00	0.00	0.00	0.0%
60300 · Wages - III D	0.00	0.00	0.00	0.0%
60400 · Wages - EAF	0.00	0.00	0.00	0.0%
60500 · Wages Billed to HCC	960.00	0.00	960.00	100.0%
60610 · Wages - Gheens Grant	0.00	0.00	0.00	0.0%
60900 · FICA Exp. (employer's)	0.00	0.00	0.00	0.0%
62000 · Health Ins	0.00	0.00	0.00	0.0%
62100 · Life Ins	0.00	0.00	0.00	0.0%
62998 · Pension Exp. - SEP	10,760.61	0.00	10,760.61	100.0%
63000 · Insurance - Commercial Package	0.00	0.00	0.00	0.0%
63200 · Insurance - D & O	0.00	0.00	0.00	0.0%
63400 · Insurance - Workers Comp.	0.00	0.00	0.00	0.0%
64000 · Office Supplies	0.00	0.00	0.00	0.0%
64100 · Postage	0.00	0.00	0.00	0.0%
64150 · Printing & Copying	0.00	0.00	0.00	0.0%
64200 · Advertising/Marketing/Promotion	0.00	0.00	0.00	0.0%
64210 · Membership & Publications	0.00	0.00	0.00	0.0%
64400 · Rent Exp.	0.00	0.00	0.00	0.0%
64500 · Telephone	0.00	0.00	0.00	0.0%
64600 · Utilities	0.00	0.00	0.00	0.0%
64900 · Staff Development	0.00	0.00	0.00	0.0%
64910 · Staff & Other Licensure Fees	0.00	0.00	0.00	0.0%
64920 · Staff Recognition	0.00	0.00	0.00	0.0%
64930 · Travel Reimbursement	0.00	0.00	0.00	0.0%
64940 · Volunteer Appreciation	0.00	0.00	0.00	0.0%
64950 · Criminal Records Checks	0.00	0.00	0.00	0.0%
64990 · Bank Fees	0.00	0.00	0.00	0.0%
65000 · Housing	0.00	0.00	0.00	0.0%
65100 · Janitorial Supplies	0.00	0.00	0.00	0.0%
65200 · Building Maintenance	0.00	0.00	0.00	0.0%
65300 · Grounds Maintenance	0.00	0.00	0.00	0.0%
65400 · Playground Maintenance	0.00	0.00	0.00	0.0%
65500 · Facility Improvements	0.00	0.00	0.00	0.0%
66000 · Accounting/Payroll Service	0.00	0.00	0.00	0.0%
66100 · Audit	0.00	0.00	0.00	0.0%
66180 · Other Professional Fees	0.00	0.00	0.00	0.0%
66200 · Hosting & Software License Fees	0.00	0.00	0.00	0.0%
67000 · Food & Food Supplies	0.00	0.00	0.00	0.0%
67050 · Diapers	0.00	0.00	0.00	0.0%
67100 · Wipes	0.00	0.00	0.00	0.0%
67200 · Programs - Music w Miss Susan	0.00	0.00	0.00	0.0%
67210 · Programs - Spanish	0.00	0.00	0.00	0.0%
67220 · Programs - Ballet	0.00	0.00	0.00	0.0%
67230 · Programs - Stretch-n-Grow	0.00	0.00	0.00	0.0%
67250 · Programs - Gymnastics	0.00	0.00	0.00	0.0%
67390 · Special Events	0.00	0.00	0.00	0.0%
67400 · Classroom Supplies	0.00	0.00	0.00	0.0%
68010 · Meals	0.00	0.00	0.00	0.0%
68050 · PRN	0.00	0.00	0.00	0.0%



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Accrual Basis

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
October 2016 through May 2017

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	Total unclassified			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
73350 · Week in Highlands - Farmington	0.00	0.00	0.00	0.0%
73400 · Taste of the Highlands	0.00	0.00	0.00	0.0%
73500 · Empty Bowls	0.00	0.00	0.00	0.0%
74000 · Welfare	0.00	0.00	0.00	0.0%
75000 · HCM Community Classes & Events	0.00	0.00	0.00	0.0%
79000 · Miscellaneous Expenses	1,194.15	0.00	1,194.15	100.0%
79100 · Equipment Expense	0.00	0.00	0.00	0.0%
79150 · Equipment Repair	0.00	0.00	0.00	0.0%
80010 · Gheens Grant - Supplies	0.00	0.00	0.00	0.0%
99000 · Management Fee	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>13,211.76</b>	<b>0.00</b>	<b>13,211.76</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-13,211.76</b>	<b>0.00</b>	<b>-13,211.76</b>	<b>100.0%</b>

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Accrual Basis

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	Total unclassified			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
68100 · Health Care	0.00	0.00	0.00	0.0%
68200 · Community Education & Outreach	0.00	0.00	0.00	0.0%
68300 · Prog/Activities - Sr Day Center	0.00	0.00	0.00	0.0%
68400 · Medicaid Meals exp	0.00	0.00	0.00	0.0%
68450 · Paper Products	0.00	0.00	0.00	0.0%
68900 · Wanderguard Expense	0.00	0.00	0.00	0.0%
69010 · Newsletter	0.00	0.00	0.00	0.0%
69050 · Postage for Newsletter	0.00	0.00	0.00	0.0%
69100 · NDF Lunch Program	0.00	0.00	0.00	0.0%
69200 · Title III-B Exp - paid by dons.	0.00	0.00	0.00	0.0%
69210 · Title III-B Subcont - Tai Chi	0.00	0.00	0.00	0.0%
69220 · Title III-B Subcont - Exercise	0.00	0.00	0.00	0.0%
69230 · Title III-B Subcon - Music Ther	0.00	0.00	0.00	0.0%
69240 · Title III-B Subcont - Artist	0.00	0.00	0.00	0.0%
69250 · Title III-B Subcont - Nutrition	0.00	0.00	0.00	0.0%
69260 · Title III-B Subcon - Wellness	0.00	0.00	0.00	0.0%
69270 · Title III-B Subcon - Line Dance	0.00	0.00	0.00	0.0%
69400 · Title III-D Expenses	0.00	0.00	0.00	0.0%
69500 · Highlands Court Expenses	0.00	0.00	0.00	0.0%
69550 · Highlands Court Misc Exp.	0.00	0.00	0.00	0.0%
69910 · Trsf To Metro III-B Meals dons	0.00	0.00	0.00	0.0%
69950 · Private Pay Meals	0.00	0.00	0.00	0.0%
69970 · Out-of-Town Annual Trip	0.00	0.00	0.00	0.0%
69980 · Day Trips	297.00	0.00	297.00	100.0%
69990 · Vehicle Maintenance	0.00	0.00	0.00	0.0%
70000 · LG&E ACM Payments	0.00	0.00	0.00	0.0%
70100 · LG&E Winterhelp Payments	0.00	0.00	0.00	0.0%
70200 · Lou Water Co Payments	0.00	0.00	0.00	0.0%
70300 · Ministerial - rent, utils, meds	0.00	0.00	0.00	0.0%
70400 · Pledges Support	0.00	0.00	0.00	0.0%
70500 · Client Assist from Client Funds	0.00	0.00	0.00	0.0%
70910 · Thanksgiving Program	0.00	0.00	0.00	0.0%
70920 · Christmas Program	0.00	0.00	0.00	0.0%
70930 · Back-to-School Program	0.00	0.00	0.00	0.0%
71000 · Portajon	0.00	0.00	0.00	0.0%
71100 · Spring Soccer Shirts & Banners	0.00	0.00	0.00	0.0%
71110 · Spring Soccer Pics & Medals	0.00	0.00	0.00	0.0%
71120 · Spring Soccer Referees	0.00	0.00	0.00	0.0%
71130 · Spring Soccer Field Maint	0.00	0.00	0.00	0.0%
71140 · Spring Soccer Equip & Supplies	0.00	0.00	0.00	0.0%
71200 · Summer Baseball Shirts & Banner	0.00	0.00	0.00	0.0%
71210 · Summer Baseball Pics & Medals	0.00	0.00	0.00	0.0%
71220 · Summer Baseball Umpires	0.00	0.00	0.00	0.0%
71230 · Summer Baseball Field Maint	0.00	0.00	0.00	0.0%
71240 · Summer Baseball Equip & Supplie	0.00	0.00	0.00	0.0%
71300 · Fall Soccer Shirts & Banners	0.00	0.00	0.00	0.0%
71310 · Fall Soccer Pictures & Medals	0.00	0.00	0.00	0.0%
71320 · Fall Soccer Referees	0.00	0.00	0.00	0.0%
71330 · Fall Soccer Field Maint	0.00	0.00	0.00	0.0%
71340 · Fall Soccer Equipment & Supplie	0.00	0.00	0.00	0.0%
71900 · Scholarship	0.00	0.00	0.00	0.0%
71901 · HYR Events	0.00	0.00	0.00	0.0%
72100 · Board Thanksgiving Dinner	0.00	0.00	0.00	0.0%
72110 · Highland Shepherds	0.00	0.00	0.00	0.0%
72200 · Board Meetings	0.00	0.00	0.00	0.0%
72210 · Board Development Meetings	0.00	0.00	0.00	0.0%
72300 · Staff meetings	0.00	0.00	0.00	0.0%
72350 · Business Meetings	0.00	0.00	0.00	0.0%
73000 · Annual Campaign - Printing	0.00	0.00	0.00	0.0%
73050 · Annual Campaign - Postage	0.00	0.00	0.00	0.0%
73200 · Week in the Highlands - 5K exp	0.00	0.00	0.00	0.0%
73225 · Week in Highlands - Empty Bowls	0.00	0.00	0.00	0.0%
73250 · Week in the Highlands - Belknap	0.00	0.00	0.00	0.0%
73300 · Week in Highlands - Jazz Fest	0.00	0.00	0.00	0.0%

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Accrual Basis

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
**October 2016 through May 2017**

	TOTAL			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Congregations Donations	112,648.64	106,664.00	5,984.64	105.6%
40099 · Congreg. Dons. - Allocated Out	-56,324.32	-53,332.00	-2,992.32	105.6%
41000 · Individuals & Groups Donations	13,770.88	6,666.00	7,104.88	206.6%
41099 · Inds & Groups - Allocated Out	0.00	-3,332.00	3,332.00	0.0%
43000 · Daycare tuition	1,525,213.60	1,581,042.36	-55,828.76	96.5%
43090 · Daycare Tuition - Central Off	0.00	0.00	0.00	0.0%
43200 · Daycare haircuts	0.00	0.00	0.00	0.0%
43210 · Daycare photos	0.00	0.00	0.00	0.0%
44000 · Self-Pay	74,736.50	88,000.00	-13,263.50	84.9%
44060 · Ky Brain Injury Trust (DAIL)	1,400.00	0.00	1,400.00	100.0%
44100 · WanderGuard	0.00	160.00	-160.00	0.0%
44200 · Veterans Affairs Fees	22,893.00	24,320.00	-1,427.00	94.1%
44300 · Medicaid Fees	11,207.20	16,800.00	-5,592.80	66.7%
44350 · Medicaid Meals	0.00	664.00	-664.00	0.0%
44400 · Meal Donations	0.00	268.00	-268.00	0.0%
44500 · Program Reimbursements	0.00	0.00	0.00	0.0%
44990 · Memorials	505.00	0.00	505.00	100.0%
45000 · Private Pay Home meals	152.44	1,440.00	-1,287.56	10.6%
45100 · Mobile Meals III-C (donations)	2,390.88	1,266.00	1,124.88	188.9%
45200 · Title III-C Reimbursement	10,198.78	9,334.00	864.78	109.3%
45300 · Title III-B Senior Center (kipd)	20,910.00	20,910.00	0.00	100.0%
45400 · Title III-B Prog Inc (donations)	794.00	1,000.00	-206.00	79.4%
45600 · Title III-D Health Promotion	0.00	1,528.00	-1,528.00	0.0%
45700 · NDF	7,029.26	6,666.00	363.26	105.4%
45800 · Highlands Court Contract	22,000.00	20,000.00	2,000.00	110.0%
45850 · Highland Court Nonprof Contract	30,000.00	35,000.00	-5,000.00	85.7%
45900 · Transportation Fees	418.00	553.00	-135.00	75.6%
45910 · Day Trips Fees	2,683.00	0.00	2,683.00	100.0%
45970 · Out-of-Town Annual Trip Rev.	0.00	0.00	0.00	0.0%
46000 · Back-to-School Donations	0.00	0.00	0.00	0.0%
46050 · Thanksgiving Donations	165.00	500.00	-335.00	33.0%
46100 · Christmas Donations	85.00	500.00	-415.00	17.0%
46200 · Client Pledges from Churches	19,376.79	16,666.00	2,710.79	116.3%
46900 · Client Co-pays in IFAP	0.00	200.00	-200.00	0.0%
47000 · HYR Spring Soccer	26,419.95	24,000.00	2,419.95	110.1%
47010 · Spring Soccer Sponsorships	2,000.00	0.00	2,000.00	100.0%
47100 · HYR Summer Baseball	10,557.31	7,000.00	3,557.31	150.8%
47110 · HYR Summer Baseball Sponsorship	250.00	0.00	250.00	100.0%
47200 · HYR Fall Soccer	16,661.06	16,000.00	661.06	104.1%
47210 · HYR Fall Soccer Sponsorships	1,050.00	0.00	1,050.00	100.0%
47901 · HYR Events Revenue	1,669.00	0.00	1,669.00	100.0%
48000 · Annual Campaign	20,036.04	25,000.00	-4,963.96	80.1%
48050 · Give Local Louisville Campaign	3,908.41	0.00	3,908.41	100.0%
48070 · Major Contributors	25,344.35	0.00	25,344.35	100.0%
48099 · Annual Campaign - Allocated Out	0.00	-17,200.00	17,200.00	0.0%
48100 · Week-in-the-Highlands - 5K	0.00	0.00	0.00	0.0%
48105 · Week-in-Highlands - Empty Bowls	2,500.01	3,000.00	-499.99	83.3%
48110 · Week-in-the-Highlands - Belknap	2,500.00	3,000.00	-500.00	83.3%
48120 · Week-in-Highlands - Jazz Fest	2,500.00	3,000.00	-500.00	83.3%
48130 · Week-in-Highlands - Farmington	2,499.99	3,000.00	-500.01	83.3%
48199 · Week Highlands - Allocated Out	-6,275.15	-7,800.00	1,524.85	80.5%
48200 · Empty Bowls - Bowl Sales	9,982.01	620.00	9,362.01	1,610.0%
48210 · Empty Bowls - Tickets meal/bowl	2,365.00	4,000.00	-1,635.00	59.1%
48211 · Empty Bowls - Tckts meal adult	720.00	0.00	720.00	100.0%
48212 · Empty Bowls - Tckts meal child	30.00	0.00	30.00	100.0%
48218 · Empty Bowls - Wine Bar	50.00	0.00	50.00	100.0%
48220 · Empty Bowls - Silent Auction	2,161.00	6,000.00	-3,839.00	36.0%
48230 · Empty Bowls - Sponsorships	8,000.00	5,500.00	2,500.00	145.5%
48239 · Empty Bowls - smaller donations	1,677.00	0.00	1,677.00	100.0%
48299 · Empty Bowls - Allocated Out	0.00	-14,260.00	14,260.00	0.0%
48300 · Taste of Highlands - Sales etc	150.00	0.00	150.00	100.0%
48350 · Taste Highlands - sponsorships	5,600.00	0.00	5,600.00	100.0%
49000 · Management Fees	102,018.72	102,050.00	-31.28	100.0%

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Accrual Basis

## Highlands Community Ministries Budget vs. Actual by Programs/Projects October 2016 through May 2017

	TOTAL			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
49500 · HCM Community Classes/Events	9,572.00	0.00	9,572.00	100.0%
49990 · Miscellaneous Income	879.00	687.00	192.00	127.9%
52001 · Metro Louisville Grant - IFAP	31,575.00	28,066.00	3,509.00	112.5%
52050 · Metro Louisville EAF Grant	21,250.00	28,334.00	-7,084.00	75.0%
52201 · Metro Lou NDF Grant - Cen Off	5,200.00	0.00	5,200.00	100.0%
55000 · LG&E Grant - ACM	11,250.00	22,065.00	-10,815.00	51.0%
55100 · LG&E Grant - Winterhelp	13,000.00	8,334.00	4,666.00	156.0%
55200 · Louisville Water Co Grant	6,000.00	12,000.00	-6,000.00	50.0%
56010 · Gheens Grant	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>2,165,354.35</b>	<b>2,145,879.36</b>	<b>19,474.99</b>	<b>100.9%</b>
<b>Expense</b>				
60000 · Wages - operational	1,257,519.08	1,268,694.00	-11,174.92	99.1%
60050 · Wages - substitutes	0.00	0.00	0.00	0.0%
60100 · Wages - training	0.00	0.00	0.00	0.0%
60200 · Wages - III B	11,004.73	11,296.00	-291.27	97.4%
60300 · Wages - III D	577.43	321.00	256.43	179.9%
60400 · Wages - EAF	34,832.91	27,789.00	7,043.91	125.3%
60500 · Wages Billed to HCC	960.00	0.00	960.00	100.0%
60610 · Wages - Gheens Grant	1,038.69	0.00	1,038.69	100.0%
60900 · FICA Exp. (employer's)	96,810.04	100,558.00	-3,747.96	96.3%
62000 · Health Ins	140,777.62	124,854.00	15,923.62	112.8%
62100 · Life Ins	1,534.32	1,537.00	-2.68	99.8%
62998 · Pension Exp. - SEP	10,760.61	0.00	10,760.61	100.0%
63000 · Insurance - Commercial Package	12,594.28	13,676.00	-1,081.72	92.1%
63200 · Insurance - D & O	855.82	2,296.00	-1,440.18	37.3%
63400 · Insurance - Workers Comp.	12,742.00	15,379.00	-2,637.00	82.9%
64000 · Office Supplies	10,076.45	13,783.00	-3,706.55	73.1%
64100 · Postage	1,114.60	1,122.00	-7.40	99.3%
64150 · Printing & Copying	1,869.99	1,145.00	724.99	163.3%
64200 · Advertising/Marketing/Promotion	9,320.50	22,068.00	-12,747.50	42.2%
64210 · Membership & Publications	839.94	0.00	839.94	100.0%
64400 · Rent Exp.	0.00	0.00	0.00	0.0%
64500 · Telephone	8,491.45	8,274.00	217.45	102.6%
64600 · Utilities	6,744.72	7,428.00	-683.28	90.8%
64900 · Staff Development	7,756.34	6,763.00	993.34	114.7%
64910 · Staff & Other Licensure Fees	1,385.00	550.00	835.00	251.8%
64920 · Staff Recognition	6,776.53	6,793.00	-16.47	99.8%
64930 · Travel Reimbursement	762.91	1,200.00	-437.09	63.6%
64940 · Volunteer Appreciation	301.00	501.00	-200.00	60.1%
64950 · Criminal Records Checks	247.50	194.00	53.50	127.6%
64990 · Bank Fees	283.79	0.00	283.79	100.0%
65000 · Housing	47,900.00	48,441.00	-541.00	98.9%
65100 · Janitorial Supplies	13,458.57	14,413.00	-954.43	93.4%
65200 · Building Maintenance	38,814.42	40,444.00	-1,629.58	96.0%
65300 · Grounds Maintenance	3,023.58	3,936.00	-912.42	76.8%
65400 · Playground Maintenance	0.00	2,666.00	-2,666.00	0.0%
65500 · Facility Improvements	3,064.34	9,000.00	-5,935.66	34.0%
66000 · Accounting/Payroll Service	9,251.34	6,332.00	2,919.34	146.1%
66100 · Audit	10,388.00	0.00	10,388.00	100.0%
66180 · Other Professional Fees	2,300.00	0.00	2,300.00	100.0%
66200 · Hosting & Software License Fees	1,752.00	1,895.00	-143.00	92.5%
67000 · Food & Food Supplies	106,267.92	114,035.00	-7,767.08	93.2%
67050 · Diapers	17,141.90	17,892.00	-750.10	95.8%
67100 · Wipes	4,720.33	3,203.00	1,517.33	147.4%
67200 · Programs - Music w Miss Susan	3,700.00	4,400.00	-700.00	84.1%
67210 · Programs - Spanish	6,715.00	6,268.00	447.00	107.1%
67220 · Programs - Ballet	0.00	0.00	0.00	0.0%
67230 · Programs - Stretch-n-Grow	10,396.00	10,630.00	-234.00	97.8%
67250 · Programs - Gymnastics	0.00	0.00	0.00	0.0%
67390 · Special Events	3,466.98	2,264.00	1,202.98	153.1%
67400 · Classroom Supplies	14,931.57	13,341.00	1,590.57	111.9%
68010 · Meals	2,670.07	334.00	2,336.07	799.4%
68050 · PRN	1,660.50	3,334.00	-1,673.50	49.8%

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**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
**October 2016 through May 2017**

07/05/17

Accrual Basis

	TOTAL			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
68100 · Health Care	577.48	1,066.00	-488.52	54.2%
68200 · Community Education & Outreach	4.02	334.00	-329.98	1.2%
68300 · Prog/Activities - Sr Day Center	2,011.40	2,466.00	-454.60	81.6%
68400 · Medicaid Meals exp	374.92	2,666.00	-2,291.08	14.1%
68450 · Paper Products	0.00	1,000.00	-1,000.00	0.0%
68900 · Wanderguard Expense	191.00	150.00	41.00	127.3%
69010 · Newsletter	8,053.02	1,800.00	6,253.02	447.4%
69050 · Postage for Newsletter	339.35	666.00	-326.65	51.0%
69100 · NDF Lunch Program	8,829.67	6,666.00	2,163.67	132.5%
69200 · Title III-B Exp - paid by dons.	665.00	1,000.00	-335.00	66.5%
69210 · Title III-B Subcont - Tai Chi	2,025.00	2,500.00	-475.00	81.0%
69220 · Title III-B Subcont - Exercise	1,980.00	2,500.00	-520.00	79.2%
69230 · Title III-B Subcon - Music Ther	208.00	400.00	-192.00	52.0%
69240 · Title III-B Subcont - Artist	0.00	400.00	-400.00	0.0%
69250 · Title III-B Subcont - Nutrition	100.00	400.00	-300.00	25.0%
69260 · Title III-B Subcon - Wellness	895.00	0.00	895.00	100.0%
69270 · Title III-B Subcon - Line Dance	1,000.00	1,734.00	-734.00	57.7%
69400 · Title III-D Expenses	40.98	1,200.00	-1,159.02	3.4%
69500 · Highlands Court Expenses	1,253.12	1,783.00	-529.88	70.3%
69550 · Highlands Court Misc Exp.	807.73	600.00	207.73	134.6%
69910 · Trsf To Metro III-B Meals dons	2,119.11	1,280.00	839.11	165.6%
69950 · Private Pay Meals	621.33	1,440.00	-818.67	43.1%
69970 · Out-of-Town Annual Trip	0.00	0.00	0.00	0.0%
69980 · Day Trips	2,515.50	0.00	2,515.50	100.0%
69990 · Vehicle Maintenance	301.99	800.00	-498.01	37.7%
70000 · LG&E ACM Payments	11,029.53	22,066.00	-11,036.47	50.0%
70100 · LG&E Winterhelp Payments	10,197.64	12,500.00	-2,302.36	81.6%
70200 · Lou Water Co Payments	6,703.89	12,000.00	-5,296.11	55.9%
70300 · Ministerial - rent, utils, meds	9,431.15	14,000.00	-4,568.85	67.4%
70400 · Pledges Support	19,695.81	16,666.00	3,029.81	118.2%
70500 · Client Assist from Client Funds	18.00	200.00	-182.00	9.0%
70910 · Thanksgiving Program	47.00	500.00	-453.00	9.4%
70920 · Christmas Program	0.00	500.00	-500.00	0.0%
70930 · Back-to-School Program	0.00	0.00	0.00	0.0%
71000 · Portajon	410.63	283.00	127.63	145.1%
71100 · Spring Soccer Shirts & Banners	5,886.91	5,600.00	286.91	105.1%
71110 · Spring Soccer Pics & Medals	2,263.00	0.00	2,263.00	100.0%
71120 · Spring Soccer Referees	4,212.75	4,600.00	-387.25	91.6%
71130 · Spring Soccer Field Maint	653.56	900.00	-246.44	72.6%
71140 · Spring Soccer Equip & Supplies	1,982.30	0.00	1,982.30	100.0%
71200 · Summer Baseball Shirts & Banner	0.00	0.00	0.00	0.0%
71210 · Summer Baseball Pics & Medals	0.00	0.00	0.00	0.0%
71220 · Summer Baseball Umpires	0.00	0.00	0.00	0.0%
71230 · Summer Baseball Field Maint	250.00	333.00	-83.00	75.1%
71240 · Summer Baseball Equip & Supplie	1,460.13	0.00	1,460.13	100.0%
71300 · Fall Soccer Shirts & Banners	5,782.81	6,000.00	-217.19	96.4%
71310 · Fall Soccer Pictures & Medals	637.50	3,000.00	-2,362.50	21.3%
71320 · Fall Soccer Referees	3,363.25	4,600.00	-1,236.75	73.1%
71330 · Fall Soccer Field Maint	1,603.00	1,500.00	103.00	106.9%
71340 · Fall Soccer Equipment & Supplie	3,344.59	0.00	3,344.59	100.0%
71900 · Scholarship	0.00	340.00	-340.00	0.0%
71901 · HYR Events	2,011.76	0.00	2,011.76	100.0%
72100 · Board Thanksgiving Dinner	1,456.00	1,800.00	-344.00	80.9%
72110 · Highland Shepherds	4.66	170.00	-165.34	2.7%
72200 · Board Meetings	499.38	200.00	299.38	249.7%
72210 · Board Development Meetings	0.00	668.00	-668.00	0.0%
72300 · Staff meetings	142.05	480.00	-337.95	29.6%
72350 · Business Meetings	396.97	668.00	-271.03	59.4%
73000 · Annual Campaign - Printing	5,029.34	6,000.00	-970.66	83.8%
73050 · Annual Campaign - Postage	1,864.14	0.00	1,864.14	100.0%
73200 · Week in the Highlands - 5K exp	0.00	0.00	0.00	0.0%
73225 · Week in Highlands - Empty Bowls	320.77	400.00	-79.23	80.2%
73250 · Week in the Highlands - Belknap	320.78	400.00	-79.22	80.2%
73300 · Week in Highlands - Jazz Fest	583.29	400.00	183.29	145.8%

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07/05/17

Accrual Basis

**Highlands Community Ministries**  
**Budget vs. Actual by Programs/Projects**  
October 2016 through May 2017

	TOTAL			
	Oct '16 - May 17	Budget	\$ Over Budget	% of Budget
73350 · Week in Highlands - Farmington	320.77	400.00	-79.23	80.2%
73400 · Taste of the Highlands	114.72	0.00	114.72	100.0%
73500 · Empty Bowls	2,540.57	1,500.00	1,040.57	169.4%
74000 · Welfare	0.00	0.00	0.00	0.0%
75000 · HCM Community Classes & Events	3,720.60	668.00	3,052.60	557.0%
79000 · Miscellaneous Expenses	6,376.20	2,946.94	3,429.26	216.4%
79100 · Equipment Expense	23,258.42	15,986.32	7,272.10	145.5%
79150 · Equipment Repair	0.00	0.00	0.00	0.0%
80010 · Gheens Grant - Supplies	145.73	0.00	145.73	100.0%
99000 · Management Fee	102,018.72	102,050.00	-31.28	100.0%
<b>Total Expense</b>	<b>2,214,612.71</b>	<b>2,212,225.26</b>	<b>2,387.45</b>	<b>100.1%</b>
<b>Net Income</b>	<b>-49,258.36</b>	<b>-66,345.90</b>	<b>17,087.54</b>	<b>74.2%</b>

SECRETARY OF STATE

RECEIVED  
MAY 4 1970

SECRETARY OF STATE

RECEIVED  
APR 24 1970

ARTICLES OF INCORPORATION  
OF  
Commonwealth of Kentucky  
Commonwealth of Kentucky  
HIGHLANDS COMMUNITY MINISTRIES, INC.

KNOW ALL MEN BY THESE PRESENTS:

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

ARTICLE I

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

ARTICLE II

The corporation shall have perpetual existence.

ARTICLE III

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

ARTICLE IV

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

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

ARTICLE V

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

ARTICLE VI

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

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



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

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

#### ARTICLE VII

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

#### ARTICLE VIII

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

#### ARTICLE IX

These articles of incorporation may be amended, by

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

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

Edgar C. Ritchie  
EDGAR C. RITCHIE

STATE OF KENTUCKY )  
COUNTY OF JEFFERSON ) SS

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

Robert E. Thompson  
Notary Public, Jefferson County, Ky.  
My Commission Expires August 27, 1973

THIS INSTRUMENT PREPARED BY:

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

COPY  
RECORDED

James Bagley

MAY 4 1970

SECRETARY OF STATE OF KENTUCKY  
William P. Delaney  
ASSISTANT SECRETARY OF STATE

# Request for Taxpayer Identification Number and Certification

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

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

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

**3** Check appropriate box for federal tax classification; check only one of the following seven boxes:  
 Individual/sole proprietor or single-member LLC  
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ \_\_\_\_\_  
 Other (see instructions) ▶ *501-C-3*  
 C Corporation  
 S Corporation  
 Partnership  
 Trust/estate

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
 Exempt payee code (if any) \_\_\_\_\_  
 Exemption from FATCA reporting code (if any) \_\_\_\_\_  
*(Applies to accounts maintained outside the U.S.)*

**5** Address (number, street, and apt. or suite no.)  
*1228 East Brockridge Street*

**6** City, state, and ZIP code  
*Courville, IL, 60004*

**7** List account number(s) here (optional)

Requester's name and address (optional)

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

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

**Social security number**

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

or

**Employer identification number**

**Part II Certification**

Under penalties of perjury, I certify that:

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

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

**Sign Here**      Signature of U.S. person ▶ *[Signature]*      Date ▶ *7/15/17*

**General Instructions**

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

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

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

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

**Combined Financial Statements and Schedules**

**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**September 30, 2015**

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*Susan G. Pike, Vice President*

*W. Clay Newman*    *David A. James*  
*Amanda J. Drake*    *Heather M. Rattliff*  
*Jonathan C. Yan*    *Rose K. Hofmann*  
*Julie L. Kubac*    *Ellen H. Thomas*  
*T. Jane Beach*

## **INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of Highland Community Ministries, Inc. (the "Organization") (a nonprofit corporation) which comprise the statement of financial position as of September 30, 2015, and the related statements of activities, changes in fund balances and cash flows for the year then ended, and the related notes to the financial statements.

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

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

### **Auditor's Responsibility**

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

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

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

Registered Member AICPA and PCAOB  
Licensed in Kentucky, Indiana and Ohio  
Founded 1981

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## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Highlands Community Ministries, Inc. as of September 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Report on Summarized Comparative Information

We have previously audited the Highland Community Ministries, Inc.'s September 30, 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 26, 2015. In our opinion, the summarized comparative information presented herein as of and for the twelve months ended September 30, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2017 on our consideration of Highlands Community Ministries, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Highland Community Ministries, Inc.'s internal control over financial reporting and compliance.

## Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplementary schedules on pages 15 through 17 are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



King & Company  
Certified Public Accountants

Louisville, Kentucky  
February 6, 2017



**king + company**  
CERTIFIED PUBLIC ACCOUNTANTS

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Susan G. Pike, Vice President

W. Clay Newman  
Amanda J. Drake  
Jonathan C. Yan  
Julie L. Kubac  
T. Jane Beach  
David A. James  
Heather M. Rattliff  
Rose K. Hofmann  
Ellen H. Thomas

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Highlands Community Ministries, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 6, 2017.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of This Report**

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

  
King & Company  
Certified Public Accountants

Louisville, Kentucky  
February 6, 2017



**COMBINED STATEMENT OF FINANCIAL POSITION**  
(with comparative totals as of September 30, 2014)

**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**September 30, 2015**

	September 30, 2015			Sept. 30, 2014	
	Operating Centers	Fringe Benefit Fund	Quasi-Endowment Fund	Total All Funds	Total All Funds
<b>ASSETS</b>					
Cash	\$ 93,535			\$ 93,535	\$ 132,172
Long-term investments					
Unappropriated	979,485	\$261,194	\$973,626	2,214,305	2,844,724
Accounts receivable	72,587			72,587	42,770
Note receivable	597,000			597,000	225,000
Vehicles	25,976			25,976	25,976
Office equipment	58,016			58,016	58,016
Program equipment	151,762			151,762	151,762
Leasehold improvements	162,620			162,620	258,854
Eastern Star Home renovation	-0-			-0-	244,897
Accumulated depreciation	(303,483)			(303,483)	(628,779)
Other assets	3,340			3,340	-0-
	<u>\$1,840,838</u>	<u>\$261,194</u>	<u>\$973,626</u>	<u>\$3,075,658</u>	<u>\$3,355,392</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Line of credit	\$ 74,000			\$ 74,000	\$ 75,000
Prepaid fees and pledges	99,165			99,165	107,839
Total liabilities	<u>173,165</u>			<u>173,165</u>	<u>182,839</u>
<b>Fund balances:</b>					
Designated for:					
Fringe benefit		\$261,194		261,194	267,948
Undesignated	1,667,673		\$973,626	2,641,299	2,904,605
Total fund balances	<u>1,667,673</u>	<u>261,194</u>	<u>973,626</u>	<u>2,902,493</u>	<u>3,172,553</u>
	<u>\$1,840,838</u>	<u>\$261,194</u>	<u>\$973,626</u>	<u>\$3,075,658</u>	<u>\$3,355,392</u>

See accompanying notes to financial statements

# COMBINED STATEMENT OF ACTIVITIES

(with comparative totals for the twelve months ended September 30, 2014)

## HIGHLANDS COMMUNITY MINISTRIES, INC.

For the twelve months ended September 30, 2015

	For the 12 months ended September 30, 2015			For the 12 months ended Sept. 30, 2014	
	Operating Centers	Fringe Benefit Fund	Quasi-Endowment Fund	Total All Funds	Total All Funds
<b>SUPPORT AND REVENUE:</b>					
Fees	\$2,436,458			\$2,436,458	\$2,246,875
Program income	154,408			154,408	143,931
Program grant and subsidies	246,416			246,416	177,674
Church pledges	76,888			76,888	89,754
Gifts:					
Unrestricted	79,411			79,411	102,108
Restricted	3,238			3,238	61,364
Earnings (loss) on invested funds	(17,758)	\$ 19,031	\$ 277,629	278,902	136,383
Miscellaneous	44,137			44,137	35,704
Total Support and Revenue	3,023,198	19,031	277,629	3,319,858	2,993,793
<b>EXPENSES:</b>					
<b>Program services</b>					
Salary and benefits	2,247,319	11,146		2,258,465	2,060,768
Small equipment purchases	20,415			20,415	12,042
Depreciation expense	15,835			15,835	15,926
Food costs	177,802			177,802	159,165
Homecare	2,640			2,640	2,135
Insurance	58,595			58,595	44,085
Miscellaneous	11,734			11,734	7,361
Premises	146,089			146,089	120,337
Postage	3,881			3,881	2,629
Program costs	334,472			334,472	273,339
Staff training	11,797			11,797	10,173
Travel	5,965			5,965	4,461
Welfare program	15,062			15,062	95,614
Total Program Services	3,051,606	11,146	-0-	3,062,752	2,808,035
<b>Fund Raising</b>					
Salary and benefits	4,014			4,014	3,667
Total Fund Raising	4,014			4,014	3,667
<b>Management and General</b>					
Administrative	56,214			56,214	49,090
Accounting	36,187			36,187	44,279
Interest	3,268			3,268	1,337
Salary and benefits	101,882			101,882	99,596
Printing	2,357			2,357	2,969
Telephone	16,925			16,925	14,332
Total Management and General	216,833			216,833	211,603
Total Expenses	3,272,453	11,146	-0-	3,283,599	3,023,305
Operating revenue over (under) expenses	(249,255)	7,885	277,629	36,259	(29,512)
<b>OTHER REVENUE (EXPENSE)</b>					
Unrealized gain (loss) on investments	(31,681)	(25,786)	(248,852)	(306,319)	205,510
Revenue over (under) expenses	\$ (280,936)	\$ (17,901)	\$ 28,777	\$ (270,060)	\$ 175,998

See accompanying notes to financial statements

**COMBINED STATEMENT OF CHANGES IN FUND BALANCES**  
 (with comparative totals for the twelve months ended September 30, 2014)

**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**For the twelve months ended September 30, 2015**

	For the 12 months ended September 30, 2015				For the 12 months ended Sept. 30, 2014
	Operating Centers	Fringe Benefit Fund	Quasi- Endowment Fund	Total All Funds	Total All Funds
Fund balances – beginning of period	\$ 682,407	\$267,948	\$ 2,222,198	\$3,172,553	\$2,996,555
Interfund transfers	1,266,202	11,147	(1,277,349)	-0-	-0-
Revenue over (under) expenses	(280,936)	(17,901)	28,777	(270,060)	175,998
Fund balances – end of period	<u>\$1,667,673</u>	<u>\$261,194</u>	<u>\$ 973,626</u>	<u>\$2,902,493</u>	<u>\$3,172,553</u>

See accompanying notes to financial statements

# COMBINED STATEMENT OF CASH FLOWS

(with comparative totals for the twelve months ended September 30, 2014)

## HIGHLANDS COMMUNITY MINISTRIES, INC.

For the twelve months ended September 30, 2015

	For the 12 months ended September 30, 2015			For the 12 months ended Sept. 30, 2014	
	Operating Centers	Fringe Benefit Fund	Quasi- Endowment Fund	Total All Funds	Total All Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Revenue over (under) expenses	\$(280,936)	\$(17,901)	\$ 28,777	\$(270,060)	\$ 175,998
Adjustments to reconcile revenue over (under) expenses to net cash provided by (used in) operating activities:					
Depreciation	15,835			15,835	15,926
(Increase) decrease in accounts receivable	(29,817)			(29,817)	693
Increase in other assets	(3,340)			(3,340)	-0-
Increase (decrease) in prepaid fees and pledges	(8,675)			(8,675)	4,633
Unrealized gain on investments	31,681	25,786	248,852	306,319	(205,510)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>(275,252)</b>	<b>7,885</b>	<b>277,629</b>	<b>10,262</b>	<b>(8,260)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchases of equipment				-0-	(34,633)
(Purchases) sales of investments	609,615	(7,885)	(277,629)	324,101	238,267
Increase in note receivable	(372,000)			(372,000)	(225,000)
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b>237,615</b>	<b>(7,885)</b>	<b>(277,629)</b>	<b>(47,899)</b>	<b>(21,366)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Payments on line of credit	(1,000)			(1,000)	-0-
Proceeds from line of credit				-0-	75,000
<b>NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>	<b>(1,000)</b>			<b>(1,000)</b>	<b>75,000</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(38,637)</b>	<b>-0-</b>	<b>-0-</b>	<b>(38,637)</b>	<b>45,374</b>
Cash and cash equivalents at beginning of period	132,172	-0-	-0-	132,172	86,798
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$ 93,535</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 93,535</b>	<b>\$ 132,172</b>
<b>SUPPLEMENTAL DISCLOSURES</b>					
Interest paid	\$ 3,268			\$ 3,268	\$ 1,337

See accompanying notes to financial statements

# NOTES TO COMBINED FINANCIAL STATEMENTS

## HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2015

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

Nature of Activities: Highlands Community Ministries, Inc. (the "Organization") was established in 1970. Since that time, 23 congregations have joined together in a variety of servant ministries to benefit persons throughout the community. The congregations have pooled manpower, facilities and finances in this effort. The programs of the Organization include: two child enrichment centers, adult day care, outreach to older persons, financial assistance and youth recreation. The two child enrichment programs provide 75% of the program revenues.

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

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

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

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

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

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

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

# NOTES TO COMBINED FINANCIAL STATEMENTS

## HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2015

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

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

Comparative Totals: The financial statements include certain prior-period summarized comparative information in total but not by fund. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the twelve-month period ended September 30, 2014, from which the summarized information was derived.

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

Reclassification: Certain amounts in the September 30, 2014 financial statements have been reclassified to conform to the September 30, 2015 presentation.

### NOTE B--INVESTMENTS

The market value of the investments as of September 30, 2015 and September 30, 2014 are as follows:

	9/30/2015		9/30/2014
	Cost	Fair Market Value	Fair Market Value
Money market funds	\$ 16,934	\$ 16,934	\$ 39,280
Fixed income	377,945	418,020	447,038
Common and preferred stocks	574,649	837,623	1,060,940
Mutual funds	957,595	941,728	1,297,466
	<u>\$1,927,123</u>	<u>\$2,214,305</u>	<u>\$2,844,724</u>

Fees netted to earnings on invested funds were \$7,114 and \$7,280 at September 30, 2015 and 2014, respectively.

# NOTES TO COMBINED FINANCIAL STATEMENTS

## HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2015

### NOTE C--DESIGNATED FUNDS

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

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

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

### NOTE D—COMMITMENTS – NEW SCHEDULE

The Organization leases space at four properties under operating leases. The first lease is for the daycare center located at Eastern Star Home. The lease commenced on June 1, 2012, and has an initial term of thirteen years, ending June 1, 2015. The lease requires the Organization to maintain the interior and exterior of the property at the Organization's expense.

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

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

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

Rent expense under operating leases was \$60,640 and \$27,050 for the twelve months ended September 30, 2015 and 2014, respectively. The annual minimum lease payments under non-cancelable lease obligations as of September 30, 2015 are:

2015	\$16,500
2016	<u>33,000</u>
TOTAL	<u>\$49,500</u>

# NOTES TO COMBINED FINANCIAL STATEMENTS

## HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2015

### NOTE E--PENSION PLAN

Highlands Community Ministries, Inc. sponsors a defined contribution pension plan. The plan covers employees at least 21 years of age who worked for the Organization during two years of the preceding five years. The base employer contribution was 1% of the employee's base salary. For the twelve months ended September 30, 2015 and the twelve months ended September 30, 2014, pension expense was \$11,146 and \$9,546, respectively.

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

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

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

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

	Fair Value Measurements at Reporting Date Using	
	Fair Value	Quoted Prices In Active Markets For Identical Assets (Level 1)
<u>September 30, 2015</u>		
Long-term investments	\$2,214,305	\$2,214,305
<u>September 30, 2014</u>		
Long-term investments	\$2,844,724	\$2,844,724

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

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

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

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

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



## NOTES TO COMBINED FINANCIAL STATEMENTS

### HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2015

#### NOTE G--PROPERTY AND EQUIPMENT

Property and equipment are summarized as follows:

	<u>9/30/2015</u>	<u>9/30/2014</u>
Vehicles	\$ 25,976	\$ 25,976
Office equipment	58,016	58,016
Program equipment	151,762	151,762
Leasehold improvements	162,620	258,854
Eastern Star Home renovation	-0-	244,897
	<u>398,374</u>	<u>739,505</u>
Less accumulated depreciation	<u>(303,483)</u>	<u>(628,779)</u>
	<u>\$ 94,891</u>	<u>\$110,726</u>

Depreciation expense was \$15,835 and \$15,926 for the twelve months ended September 30, 2015 and twelve months ended September 30, 2014, respectively.

#### NOTE H--NOTE RECEIVABLE - REDRAFT

On April 15, 2014, the Organization signed a promissory note with Highlands Community Campus (HCC), a related party, for advances to fund building improvements and operating expenses. The note bears interest at a fixed rate of 4.00% and was initially scheduled to mature on March 18, 2014. On January 13, 2017, the note was restructured by extending the maturity date to September 30, 2025. The restructured note also included a standstill agreement of principal and interest for a period of five years. Upon expiration of the standstill period, the earned interest of the note will be added to the principal sum of the note. HCC's regular payment will equal the amount of the accrued finance charges on the new balance. These regular payments will be made quarterly beginning on January 1, 2020, following the standstill period. The note is payable in full upon maturity.

#### NOTE I--NOTE PAYABLE

The Organization has a line of credit with a commercial bank in the amount of \$75,000, of which \$1,000 and \$-0- was unused at September 30, 2015 and 2014, respectively. The line of credit is due on demand and has an interest rate of 0.2%. The line of credit is secured by a certificate of deposit in the amount of \$75,000.

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**September 30, 2015**

**NOTE J--DATE OF MANAGEMENT REVIEW**

The Organization has evaluated subsequent events through February 6, 2017, the date which the financial statements were available to be issued.

# **Supplementary Schedules**

**COMBINING STATEMENT OF FINANCIAL POSITION – OPERATING CENTERS**  
(with comparative totals as of September 30, 2014)

**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**September 30, 2015**

**SCHEDULE 1**

**September 30, 2015**

**Sept. 30, 2014**

	Central Office	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation	Total Operating Centers	Total All Centers
<b>ASSETS</b>									
Cash	\$ 92,615	\$ 200	\$ 200	\$ 200	\$ 200	\$ 120		\$ 93,535	\$ 132,172
Investments	500,000	195,000	151,050	30,300	43,793	35,448	\$23,894	979,485	354,578
Accounts receivable	2,547	2,621	2,144	48,846	16,429			72,587	42,770
Note receivable	597,000							597,000	225,000
Vehicles					25,976			25,976	25,976
Office equipment	2,402	7,350	16,975	9,599	7,284	14,406		58,016	58,016
Program equipment		46,667	71,910	20,640	12,545			151,762	151,762
Leasehold improvements		11,559	135,593	15,468				162,620	258,854
Eastern Star Home renovation			-0-					-0-	244,897
Accumulated depreciation	(1,482)	(64,247)	(134,222)	(43,321)	(45,805)	(14,406)	3,340	(303,483)	(628,779)
Other assets								3,340	
	<u>\$1,193,082</u>	<u>\$199,150</u>	<u>\$243,650</u>	<u>\$81,732</u>	<u>\$60,422</u>	<u>\$35,568</u>	<u>\$27,234</u>	<u>\$1,840,838</u>	<u>\$865,246</u>

**LIABILITIES AND FUND**

**BALANCES**

Liabilities:

Line of credit	\$ 74,000							\$ 74,000	\$ 75,000
Prepaid fees and pledges	9,881	\$ 49,223	\$ 18,986				\$21,075	99,165	107,839
Total liabilities	<u>83,881</u>	<u>49,223</u>	<u>18,986</u>				<u>21,075</u>	<u>173,165</u>	<u>182,839</u>
Fund balances:									
Undesignated	1,109,201	149,927	224,664	\$81,732	\$60,422	\$35,568	6,159	1,667,673	682,407
Total fund balances	<u>1,109,201</u>	<u>149,927</u>	<u>224,664</u>	<u>81,732</u>	<u>60,422</u>	<u>35,568</u>	<u>6,159</u>	<u>1,667,673</u>	<u>682,407</u>
	<u>\$1,193,082</u>	<u>\$199,150</u>	<u>\$243,650</u>	<u>\$81,732</u>	<u>\$60,422</u>	<u>\$35,568</u>	<u>\$27,234</u>	<u>\$1,840,838</u>	<u>\$865,246</u>

See accompanying notes to financial statements

**COMBINING STATEMENT OF ACTIVITIES – OPERATING CENTERS**  
(with comparative totals for the twelve months ended September 30, 2014)

**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**For the twelve months ended September 30, 2015**

SCHEDULE 2	For the 12 months ended September 30, 2015							For the 12 months ended Sept. 30, 2014	
	Central Office	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation		Total Operating Centers
<b>SUPPORT AND REVENUE</b>									
Fees	\$ 73,157	\$1,313,642	\$934,390	\$141,937	\$ 64,471	\$ 13,778	\$ 46,489	\$2,436,458	\$2,246,875
Program income				3,002				154,408	143,931
Program grant and subsidies				73,369	114,972	58,075		246,416	177,674
Church pledges	5,500	2,000	2,000	20,033	34,506	11,616	1,233	76,888	89,754
Gifts:									
Unrestricted	28,897			2,811	8,684	38,269	750	79,411	102,108
Restricted	(38,743)			3,561	3,311	3,238	1,494	3,238	61,364
Earnings on invested funds	5,759	1,041	913	100	2,752	2,999		(17,758)	14,209
Miscellaneous						34,485		44,137	35,704
<b>Total Support and Revenue</b>	<b>74,570</b>	<b>1,325,390</b>	<b>937,303</b>	<b>244,813</b>	<b>228,696</b>	<b>162,460</b>	<b>49,966</b>	<b>3,023,198</b>	<b>2,871,619</b>
<b>EXPENSES</b>									
Program Services									
Salary and benefits	146,043	954,260	705,702	157,617	220,148	46,923	16,626	2,247,319	2,051,222
Small equipment purchases	2,550	5,598	5,523	2,131	1,344	3,269		20,415	12,042
Depreciation expense	409	1,451	12,374	1,125	234	242		15,835	15,926
Food costs		91,206	72,097	11,917	2,565	17		177,802	159,165
Homecare					2,640			2,640	2,135
Insurance	3,482	18,770	18,762	8,295	2,902	4,643	1,741	58,595	44,085
Miscellaneous	2,935	2,195	2,586	460	410	3,148		11,734	7,361
Premises	7,704	61,161	54,124	6,890	6,196	8,814	1,200	146,089	120,337
Postage	1,776			646	1,299	147	13	3,881	2,629
Program costs	34,831	60,742	57,796	10,006	31,233	89,654	50,210	334,472	273,339
Staff training	500	5,148	4,926	1,008	215			11,797	10,173
Travel	3,019		81	40	2,825			5,965	4,461
Welfare program	3,702					11,360		15,062	95,614
<b>Total Program Services</b>	<b>206,951</b>	<b>1,200,531</b>	<b>933,971</b>	<b>200,135</b>	<b>272,011</b>	<b>168,217</b>	<b>69,790</b>	<b>3,051,606</b>	<b>2,798,489</b>

(CONTINUED)

**COMBINING STATEMENT OF ACTIVITIES – OPERATING CENTERS**  
(with comparative totals for the twelve months ended September 30, 2014)--CONTINUED

**HIGHLANDS COMMUNITY MINISTRIES, INC.**

**For the twelve months ended September 30, 2015**

EXPENSES	For the 12 months ended September 30, 2015							For the 12 months ended Sept. 30, 2014	
	Central Office	St. Paul Douglas Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation		Total Operating Centers
Fund Raising									
Salary and benefits	\$ 4,014							\$ 4,014	\$ 3,667
Total Fund Raising	4,014							4,014	3,667
Management and General									
Administrative	(71,218)	\$ 32,152	\$ 32,918	\$ 18,961	\$ 16,182	\$ 13,214	\$ 14,005	56,214	49,090
Accounting	36,187							36,187	44,279
Interest expense	3,268							3,268	1,337
Salary and benefits	8,026	47,760	46,096					101,882	99,596
Printing					2,357			2,357	2,969
Telephone	5,408	3,764	2,092	2,057	2,634	970		16,925	14,332
Total Management and General	(18,329)	83,676	81,106	21,018	21,173	14,184	14,005	216,833	211,603
Total expenses	192,636	1,284,207	1,015,077	221,153	293,184	182,401	83,795	3,272,453	3,013,759
Operating revenue over (under) expenses	(118,066)	41,183	(77,774)	23,660	(64,488)	(19,941)	(33,829)	(249,255)	(142,140)
<b>OTHER REVENUE</b>									
Unrealized gain on investments	(77)	(13,081)	(6,473)	(2,920)	(3,884)	(3,448)	(1,798)	(31,681)	21,208
Revenue over (under) expenses	\$(118,143)	\$ 28,102	\$ (84,247)	\$ 20,740	\$ (68,372)	\$ (23,389)	\$ (35,627)	\$ (280,936)	\$ (120,932)

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

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

Legal Name of Applicant Organization:

*Highlands Community Ministries, Inc.*

*61-0708776*

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:

*Troy D Burden*

Date:

*7/27/17*

Legal Signatory (please print):

*Troy D Burden*

Title:

*Executive Director*

Phone:

*502 451 3695*

Extension:

*2203*

Email:

*tburden@hcmloouisville.org*

Permit No.

98779

Sanitarian Code

01739

COMMONWEALTH OF KENTUCKY  
CABINET FOR HEALTH AND FAMILY SERVICES  
DEPARTMENT FOR PUBLIC HEALTH  
FOOD ESTABLISHMENT  
INSPECTION REPORT

Program Code

Food

Time

Arrival

Depart

DATE: 07 / 19 / 2017

Establishment Name **HIGHLANDS COMMUNITY MINISTRIES SENIOR SER** Owner **HIGHLAND MINISTRIES INC.**

Address **1228 E BRECKENRIDGE ST, LOUISVILLE** Zip **40204** Phone **(502) 459-0132**

Website **www.hcmlouisville.org**

Regular 1

FOOD SOURCES	FS1	R2
*01 SOURCE, RECORDS, CONDITION, SPOILAGE, ADULTERATED	4	4
02 Container, properly labeled	1	1
FOOD PROTECTION		
*03 POTENTIALLY HAZARDOUS FOOD-SAFE TEMP.	5	5
04 Facilities to maintain product temp.	2	2
05 Thermometers provided and conspicuous	2	2
06 Potentially hazardous food properly thawed	2	2
*07 POT. HAZARDOUS FOOD NOT RE-SERVED	4	4
08 Food Protection - storage, prep, display, service, transp.	2	2
09 Handling of food (ice) minimized, Dispensing utensils properly stored during use.	2	2
PERSONNEL		
*11 HANDS WASHED AND CLEAN, HYGIENIC PRACTICES	5	5
PREVENTING CONTAMINATION FROM HANDS		
12 Clean clothes, hair restraints	2	2
*13 SUPERVISION: PERSON IN CHARGE PRESENT AND DEMONSTRATES KNOWLEDGE OF FOOD SAFETY PRINCIPLES	3	3
FOOD EQUIPMENT & UTENSILS		
14 FOOD(ICE) CONTACT SURFACES DESIGNED, CONSTRUCTED, MAINTAINED, INSTALLED	3	3
15 Food/Non-food contact surfaces designed, constructed, maintained, installed	1	1
16 Dishwashing facilities, designed, constructed, maintained, installed, located, operated Accurate therm., chem. test kits, gauge	2	2
*17 SANITIZATION RINSE, TEMP., CONC., EXP. TIME, CRISP UTENSILS, SANITIZED	4	4
18 CONTACT FOOD SURFACES MAINTAINED BY EQUIPMENT/UTENSILS CLEAN	1	1
20 Storage, handling of clean equipment/utensils/single service articles	1	1
WATER		
*21 WATER SOURCE, SAFE, HOT & COLD	5	5
SEWAGE		
*22 SEWAGE AND WASTE DISPOSAL	4	4
PLUMBING		
23 Installed, maintained	1	1

	FS1	R2
*24 CROSS-CONNECTION, BACK SIPHONAGE, BACKFLOW	4	4
TOILET & HANDWASHING FACILITIES		
*25 NO., CONV., DESIGNED, INSTALLED	4	4
28 Toilet rooms enclosed, self-closing doors, fixtures, non-slip floor, hand sanitizer, paper towels, eyeing water, paper napkins, receptacles	2	2
GARBAGE DISPOSAL		
27 Containers or receptacles, covered, adequate number, insect/rodent proof, frequency, clean. Outside storage area enclosures properly constructed, clean, controlled incineration	2	2
INSECT, RODENT, ANIMAL CONTROL		
29 Insect/rodent proofing, traps, baits, other animals	4	4
OUTER OPENINGS		
28 Outer openings protected	2	2
FLOORS, WALLS, CEILING & VENTILATION		
30 Floors constructed, drained, clean, good repair, covering installation, easily cleanable	1	1
31 Walls, ceiling, attached equipment constructed, good repair, clean surfaces, easily cleanable	1	1
LIGHTING		
32 Lighting provided as required, fixtures shielded	1	1
OTHER OPERATIONS		
*33 TOXIC ITEMS PROPERLY STORED, LABELED, USED	4	4
34 Premises main, free of litter, misc. articles, cleaning/maint. equip. properly stored. Authorized personnel name clean, lockers provided, located, used	2 X	2
35 Separation from sleeping quarters. Laundry, clean or soiled linen properly stored	1	1
CONFORMANCE WITH APPROVED PROCEDURES		
*36 COMPLIANCE WITH VARIANCE, SPECIALIZED PROCESS, AND HACCP PLAN	3	3
HIGHLY SUSCEPTIBLE POPULATIONS		
*37 PASTEURIZED FOODS USED; PROHIBITED FOODS NOT OFFERED	4	4
OTHER		
*38 CONSUMER ADVISORY PROVIDED FOR RAW OR UNDERCOOKED FOOD	3	3

CHOKE SAVING TECHNIQUES POSTED AS REQUIRED BY KRS 217.285  YES  NO

REMARKS:

FOOD COMMENTS:

- Violation 18: Cloths in use not stored in sanitizer solution.
- Violation 34: Employee personal item not stored in designated area.

Based on an inspection this day, the items circled above identify the violations found in the operation of your establishment, in accordance with the Kentucky Food, Drug and Cosmetic Act and applicable regulations pursuant thereto: the violations must be corrected  by the next routine inspection, or  within \_\_\_ days 1 Food Service and/or 2 Retail Food. Failure to comply with any time limits for corrections may result in suspension of your permit. An opportunity for an appeal from any notice or inspection findings, will be provided if you file a written request for a conference with the department within the period of time established by the applicable regulation.

RATING SCORE	FOLLOW-UP REQUIRED
FS1 97	
R2	

Received By: Name         Mandy Z        

Inspected By:         Grace O        

ELLIS, GRACE  
LOUISVILLE METRO OMB/HEALTH BILLING  
 DEPARTMENT FOR PUBLIC HEALTH



DFS-208 (Rev. 01/10)

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Establishment Name HIGHLANDS COMMUNITY MINISTRIES SENIOR SERV Owner HIGHLAND MINISTRIES INC.

Address 1228 E BRECKENRIDGE ST, LOUISVILLE Zip 40204 Phone (502) 459-0132

E-mail info@hcmlouisville.org Regular 1

Remarks Continued:

GENERAL COMMENTS:  
CM-Joann Robinson 1/18/20  
History  
01-11/9/16 98 A  
01-3/22/16 98 A  
A placard  
info@hcmlouisville.org  
Grade: A