SECTION 1 – APPLICANT INFORMATION							
Legal Name of Applica	ant Organ	ization:	mmerce Cwild				
(as listed on: http://www.sos.ky.gov/business/records Highland Commerce Guild							
Main Office Street & I	Mailing A	ddress: POBox 4516, L	ouisville, Kentucky 402	204			
Website: NW	Website: WWWITHEHIGHLANDS of LOUISVIlle. COM						
Applicant Contact:	Mark A	brams	Title:	Treasurer			
Phone:	502-594	-7372	Email:	markaabrams@gmail.com			
Financial Contact:	Mark Al	brams	Title:	Treasurer			
Phone:	502-594	- 7372	Email:	markaabrams@gmail.com			
Organization's Repres	entative	who attended NDF Train	ing: Mark Abrams				
GEOG	RAPHICA	L AREA(S) WHERE PROGE	RAM ACTIVITIES ARE (V	VILL BE) PROVIDED			
Program Facility Locat		District 8 and District 9		,			
Council District(s):	, <u>, , , , , , , , , , , , , , , , , , </u>	8th and 9th	Zip Code(s):	40204, 40205,40206, 40207			
	SECTI	ON 2 – PROGRAM REQUI	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				
PROGRAM/PROJECT N	IAME: 20	18 Graffiti Abatement Pro	ogram				
Total Request: (\$)	17,500	. Total Metro Av	ward (this program) in	previous year: (\$) 17,500			
Purpose of Request (c	heck all t	hat apply):					
Operating Fu	ınds (gen	erally cannot exceed 33%	of agency's total opera	ting budget)			
Programmin	g/service:	s/events for direct benefi	t to community or quali	fied individuals			
Capital Proje	ct of the	organization (equipment,	furnishing, building, et	c)			
The Following are Req	uired Att	achments:					
RS Exempt Status Det	erminatio	n Letter	Signed lease if rent co	osts are being requested			
Current year projected	d budget		■ IRS Form W9				
Current financial state	ment		Evaluation forms if used in the proposed program				
■ Most recent IRS Form 990 or 1120-H			Annual audit (if required by organization)				
■ Articles of Incorporation (current & signed)			Faith Based Organization Certification Form, if applicable				
Cost estimates from p	roposed ve	endor if request is for					
capital expense							
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.							
Source: 8	th Distric	t NDF Graffiti Clean Up	Amount: (\$) 12,5	500			
Source: 9th District NDF Graffiti Clean Up Amount: (\$) 5,000							
Source: 8th District NDF Bardstown Road Amount: (\$) 1,500							
Has the applicant contacted the BBB Charity Review for participation? ☐ Yes ■ No							
Has the applicant met the BBB Charity Review Standards? ☐ Yes ■ No							

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SECTION 3 – AGENCY DETAILS	
Describe Agency's Vision, Mission and Services: The Highland Commerce Guild is a business association for the Highlands of Louisville, District 8 in particular, and Metro Louisville in general. Our purpose is to enhance and improve the business and social climate between the business community, neighborhoods,, law enforcement and Metro Government. We foster community cooperation in solving problems. We encourage property maintenance, eliminate graffiti and liter.	3
	-

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SECTION 4 - BOARD OF DIRECTORS AN	ID PAID STAFF
Board Member	Term End Date
Aaron Givhan	Dec 31, 2018
Nick Morris	Dec 31, 2018
Mark Abrams	Dec 31, 2018
Terra Long	Dec 31, 2018
Joee Conroy	Dec 31, 2018
Karen Finlinson	Dec 31, 2018
Describe the Board term limit policy: The board membership does not have a term limit policy.	
Three Highest Paid Staff Names	Annual Salary

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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.):				
The Graffiti Abatement and Clean Up Program has been an on going program since 2006. The Program patrols and removes graffiti on a daily basis (weather permitting) within Districts 8 and 9. The Highland Commerce Guild has an email address and phone number for reporting graffiti. When graffiti is reported to the Council Offices they can call or email us to remove the offending graffiti.				
B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s): The funds are spent for paint, solvents, acid and other cleaners which are used to remove graffiti. It will pay for the				
manpower to remove the graffiti. The funds are used to purchase chemicals to remove grass and weeds in the commercial district.				

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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:
parties, and an arrangement of the approache encurristances.
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.
There will be invoices and expenses starting July 2018.
2010.
Reimbursements should not be made before application date unless an emergency can be demonstrated
by the primary council spencer. The funding request is a relief to warm and the full spencer are the funding request is a relief to warm and the full spencer.
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 accessints accessints accessints.
A compared an experience of control of broader by the property of the provides of Legebre associated with the Molk
plan identified in this application.

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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: The Highland Commerce Guild has received many expressions of appreciation, often while we are in the process of cleaning up graffiti on the streets. Nearly everyone who passes, thanks us for our service of removing graffiti. The Highland Commerce Guild feels that anyone who drives or walks the commercial corridors of their districts is benefiting from having the "broken window syndrome" of graffiti removed.
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.
All of the Neighborhood Associations know that the Highland Commerce Guild provides a Graffiti Abatement Program and utilize our services. Ofter, a neighbor becomes a designated spotter who reports graffiti to the Guild and we will take care of removing it. The neighborhood spotters help us keep alleys from becoming over run with graffiti. The spotters are driving or walking through areas that are not easily patrolled. We also work in conjunction with the Metro Louisville G
graffiti Abatement Coalliance and the Zoom Group, who also assist with the spotting, removing and elimination of graffiti.

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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.

	Column 1	Calumn 2	Column (1+2)=3
Program/Project Expenses	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			,,,,,,,
E: In-town Travel			
F: Client Assistance (See Detailed List on Page 8)			
G: Professional Service Contracts	16,000	200	16,200
H: Program Materials	1,500		1,500
I: Community Events & Festivals (See Detailed List on Page 8)			
J: Machinery & Equipment			
K: Capital Project			
L: Other Expenses (See Detailed List on Page 8)			
*TOTAL PROGRAM/PROJECT FUNDS	17,500	200	17,700
% of Program Budget	98.6 %	1.4 %	100%

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	200
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	200

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

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^{**}Must equal or exceed total in column 2.

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

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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					
·							
Total Value of In-Kind (to match Program Budget Line Item.							
Volunteer Contribution &Other In Kind)							
LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK Agency Fiscal Year Start Date: \[\lambda \text{WWWW} \lambda \lambda \lambda \text{\finite} \]							
Does your Agency anticipate a significant increase budget projected for next fiscal year? NO	e or decrease in your budget f	rom the current fiscal year to the					
If YES, please explain:							

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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

- 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.
- 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

- The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
- The Agency has a written Affirmative Action/Equal Opportunity Policy.
- 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 organizațion will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application. Signature of Legal Signatory: Mark Abrams Date: Aug 20, 2018 Legal Signatory: (please print): Mark Abrams Title: Treasurer Phone: |502-594-7372 Extension: Email: markaabrams@gmail.com

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990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047 2017

Open to Public Department of the Treasury ▶ Go to www.irs.gov/Form990 for instructions and the latest information. Inspection Internal Revenue Service For the 2017 calendar year, or tax year beginning 2017, and ending 20 Check if applicable: C Name of organization Highland Commerce Guild Inc Address change Doing business as Name change Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Initial return PO Box 4516 Final return/terminated City or town, state or province, country, and ZIP or foreign postal code G Gross receipts Amended return Louisville, KY 40204 59,944 Application pending Name and address of principal officer: Larry Rother X No H(a) is this a group return for subordinates? Yes Same as C above H(b) Are all subordinates included? 501(c)(3) ∑ 501(c) (6)
 ✓ (insert no.) 4947(a)(1) or If "No," attach a list. (see instructions) Website: ▶ highlandcommerceguild.com H(c) Group exemption number Corporation Trust Association L Year of formation: 1977 M State of legal domicile: Part I Briefly describe the organization's mission or most significant activities: To foster a sense of community cooperation in solving problems of the geographic area and encourage property upkeep and maintenance in Activities & Governance Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets. Number of voting members of the governing body (Part VI, line 1a) 3 10 Number of independent voting members of the governing body (Part VI, line 1b) 4 10 Total number of individuals employed in calendar year 2017 (Part V, line 2a) 5 0 Total number of volunteers (estimate if necessary) 6 Total unrelated business revenue from Part VIII, column (C), line 12 7a 0 Net unrelated business taxable income from Form 990-T, line 34 0 **Current Year** Contributions and grants (Part VIII, line 1h) 12,244 12,555 Program service revenue (Part VIII, line 2g) 28,534 47,389 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 0 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 59,944 40,778 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 0 Professional fundraising fees (Part IX, column (A), line 11e) 16a 0 Total fundraising expenses (Part IX, column (D), line 25) 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 53,856 53,713 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 53,856 53,713 19 (13,078)6,231 **Beginning of Current Year** End of Year 20 Total assets (Part X, line 16) 42,417 21 Total liabilities (Part X, line 26) 22 Net assets or fund balances. Subtract line 21 from line 20 36,186 42,417 Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is irrue, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Sign Signature of officer Date Here Mark Abrams, Treasurer Type or print name and title Date Print/Type preparer's name Preparer's signature Check _ ď Paid Robert R Eagle, CPA

D1-17-2018

self-employed

502-458-8610

Firm's EIN

May the IRS discuss this return with the preparer shown above? (see instructions)

Eagle and Company CPAs, PSC

Louisville KY 40218

4400 Breckenridge Lane Suite 151

No

Preparer

Use Only

Firm's name

Firm's address

	rf III Statement of Program Service Accomplishments
Fa	
_	Check if Schedule O contains a response or note to any line in this Part III
•	
	To foster a sense of community cooperation in solving problems of the geographic area and encourage property upkeep and maintenance in the area.
	encourage property upkeep and maintenance in the area.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program
	services? · · · · · · · · · · · · · · · · · · ·
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by
	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others,
	the total expenses, and revenue, if any, for each program service reported.
40	(Code)
4a	(Code:) (Expenses \$19,762 including grants of \$20,000) (Revenue \$200)
	The Guild participates in a Grafitti Abatement program, removing unsightly grafitti from area
	public structures.
4b	(Code:) (Expenses \$13,056 including grants of \$) (Revenue \$24,839)
	Bardstown Road Aglow, encouraging merchant, church, and community group participation in this
,	annual holiday event.
	·
4c	(Code:) (Expenses \$ 1 192 including grapts of \$) (Revenue \$ 2.272.)
70	1,132 modeling grains of \$\(\pi\) (Nevertice \$\(2.350\)
	To provide a community forum relating to governmental and civic issues through a regularly
	scheduled community luncheon program, meeting with the mayor and city councilmen.
	,
4d	Other program services (Describe in Schedule O.)
	(Expenses \$ 707 including grants of \$) (Revenue \$)
4e	Total program service expenses ▶ 34,717

4 2

Form 990 (2017)

Part IV C O17) Highland Commerce Guild Inc Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A · · · · · · · · · · · · · · · · · ·	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
_	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,			
_	Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
_	"Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
_	complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted			
	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a		X
D	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
a	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets			
_	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
6	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
T	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
40-	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		<u>X</u>
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
1.	Schedule D, Parts XI and XII	12a		<u>X</u>
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
40	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		<u>X</u>
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
þ	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,		1	
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
4 E	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		<u>X</u>
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
16	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u>X</u>
10	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other		•	
17	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u>X</u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on	_		
18	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		<u>X</u>
10	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
19	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		<u>X</u>
13	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?		ļ	
FFΔ	If "Yes," complete Schedule G, Part III	19		X

Form 990 (2017) Highland Commerce Guild Inc
Part IV Checklist of Required Schedules (continued)

			Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			1
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			1
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			1
	employees? If "Yes," complete Schedule J	23		Х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than		 	 ^ `
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		1
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year		 	
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	Z-TU		
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part !	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior	20a		
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any	250		<u> </u>
	current or former officers, directors, trustees, key employees, highest compensated employees, or			
	disqualified persons? If "Yes," complete Schedule L, Part II	20	-	\ v
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,	26		X
	substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		v
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,	<u> </u>	19 AS	Х
	Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		v
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete	20a		X
	Schedule L, Part IV · · · · · · · · · · · · · · · · · ·	28b		Х
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)	200		^
	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	23		Λ
	conservation contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			Λ
	Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			- 22
	complete Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			- 21
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	- 1	Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1 · · · · · · · · · · · · · · · · · ·	34		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	000		
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	ļ	Х
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36	l	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,	1		
	Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and		1	- 22
	19? Note. All Form 990 filers are required to complete Schedule O.	38	Х	

17) Highland Commerce Guild Inc
Statements Regarding Other IRS Filings and Tax Compliance Part V

	Check if Schedule O contains a response or note to any line in this Part V			П
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	****		*
C	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	U646 256 T/27 F/	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax		A CAMPAGE	Ž.
	Statements, filed for the calendar year ending with or within the year covered by this return 2a			
þ	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		Х
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority			
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial			
	account)?	4a		Χ
b	If "Yes," enter the name of the foreign country:	100		ed or
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts			
	(FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	1	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Χ
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
_	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		Χ
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
d	required to file Form 8282?	7c		<u>X</u>
d	If "Yes," indicate the number of Forms 8282 filed during the year		Mariana Auricia	er age
e f	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		<u>X</u>
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g h	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		<u>X</u>
8	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	Walter and the Control	<u>X</u>
•	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			po de la
9	Sponsoring organizations maintaining donor advised funds.	8	dan eset e	<u>X</u>
а	Did the sponsoring organization make any taxable distributions under section 4966?			2 S. (1)
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9a		<u>X</u>
0	Section 501(c)(7) organizations. Enter:	9b	skala i a L	<u>X</u>
a	Initiation fees and capital contributions included on Part VIII, line 12	1		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
1	Section 501(c)(12) organizations. Enter:			
а	Green income from manches and backell			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)	l		
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	42-		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b	12a	700000	900
3	Section 501(c)(29) qualified nonprofit health insurance issuers.	14.2.25		
а	Is the organization licensed to issue qualified health plans in more than one state?	120	\dashv	
	Note. See the instructions for additional information the organization must report on Schedule O.	13a	-+	
b	Enter the amount of reserves the organization is required to maintain by the states in which		- 1	
	the organization is licensed to issue qualified health plans		•	
c	Enter the amount of reserves on hand			
4a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		<u>~</u>

Form	990 (2017) Highland Commerce Guild Inc		F	⊃age €
Pa	rt VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a	790		
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
	Check if Schedule O contains a response or note to any line in this Part VI			· 🛛
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or			
	if the governing body delegated broad authority to an executive committee or similar			1
	committee, explain in Schedule O.			
þ	Enter the number of voting members included in line 1a, above, who are independent 1b 10			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			1
	any other officer, director, trustee, or key employee?	. 2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	- 3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	· 4	<u> </u>	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	- 5	ļ	X
6	Did the organization have members or stockholders?	· 6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint	1		
	one or more members of the governing body?	· 7a	X	<u> </u>
þ	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	· 7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
_	the year by the following:			
a	The governing body?	• 8a	X	╀
9	Each committee with authority to act on behalf of the governing body?	· 8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			١.,
Sec	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	. 9	L	X
	Stort 5.1 Onotes (This Section & requests information about policies not required by the Internal Revenue Code.)		T	Τ
10a	Did the organization have local chapters, branches, or affiliates?	40-	Yes	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	· 10a	-	X
~	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	405		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	· 10b · 11a	Х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	' IIa	, A	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	. 12a	P. Prop. 17	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	 	<u> </u>
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"	12.50	-	
	describe in Schedule O how this was done	. 12c		
13	Did the organization have a written whistleblower policy?	. 13		X
14	Did the organization have a written document retention and destruction policy?	. 14		X
15	Did the process for determining compensation of the following persons include a review and approval by			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	- 15a		Х
b	Other officers or key employees of the organization '	· 15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	527.54		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			
	with a taxable entity during the year?	- 16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization's exempt status with respect to such arrangements?	- 16b	· trendizing/#0	presentable)
Sec	tion C. Disclosure	-		Mannamuru
17	List the states with which a copy of this Form 990 is required to be filled			
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only)			
	available for public inspection. Indicate how you made those quallable. Check all that cont.			

18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s of the section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s of the section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s of the section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s of the section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s of the section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s of the section 6104 requires an organization of the section 6104 requires and 6	only
	available for public inspection. Indicate how you made these available. Check all that apply	

Own website Another's website

	Other	/evnlain	in Sci	hedule	^
1		lexulain	m ac	10:11:110:	ι.

Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and 19 financial statements available to the public during the tax year.

State the name, address, and telephone number of the person who possesses the organization's books and records: 20

Mark Abrams (502)594-7372, 2000 Lancashire Avenue, Louisville, KY 40205

Form 990 (201	(7) Highland Commerce	ouild to	_							Page 7
Part VII	Compensation of Officers, Direct Independent Contractors			Cey E	Emp	oloye	98,	Highest Com	penoatou Em	
	Check if Schedule O contains a response or	note to any lir	ne in this	Part V	11					· · · · · · · □
Section A.	Officers, Directors, Trustees, Key Employ									
organization's	tax year.	<u> ಅಕ್ಕರಿಗೆ ಸಾಬ್ಯಾ</u>	ine atton	for the	e cale	inder y	- 2.7	ending with or with	in the	
	fithe organization's current officers, directors Enter -0- in columns (D), (E), and (F) if no con			thuirt _{i s} a	ļė vi	orgenit	reți	ons), regardless of	amount of	
• t ====# 0	fthe empeleations	any Soo inc	Injetione	for do	finitio	الم الم	?)/ s	mployee."		
	organization's five current highest componed									
	nd any related organizations.	andre D ar 7 a	af Eyess ₹	eee w		. af mar	- #	ran \$100 jewa eren	l ha	
•	fish a received in the form a self-one from which	anas sadki	ahaat aa		امماما			n cultura en national de a	un than	
\$100,000 of re	portable compensation from the organization a	and any relate	d organiz	etions			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		e nan	
	f the amendmethants Francisco March 1991 and the second	•	-			6.				
	ווטופ מומוו ביוטעיטט טו ופאטו ושטופ מוווף אווטופ									
* 1_4 1_	الله على مرم مهم بعد المرافقة	Anna Inathista	. * 1 أحم		=	lear a		hinhest		
	numbers and famous areas was and			-			•	, -,g., and		
	box if neither the organization nor any related	organization	compens	ated a	пу с	urrent o	offic	er, director, or trust	ee.	
					(C)					
	(A)	(B)			sition			(D)	(E)	(F)
	Name and Title	Average	(do not box, un			nan one both an		Reportable	Reportable	Estimated
		hours per week (list any	officer	and a di	rector	/trustee)		compensation from	compensation from related	amount of other
		hours for		_ _			님	the	organizations	compensation
		related organizations	ndivi	Institut	Sey .	anplo Tghe	om om	organization (W-2/1099-MISC)	(W-2/1099-MISC)	from the organization
		below dotted	dual t	힣	employee	st co	4	(=		and related
		line)	Individual trustee or director	Officer	yea a	Highest compensated employee				organizations
			•	8		15 at e				
			1 1	1			1			

12.00

12.00

12.00

12.00

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0

0

0

(1) Larry Rother

(2) Aaron Givan

(3) Mark Abrams

(4) Nick Morris

Vice President

President

Treasurer

(5)

<u>(6)</u>

:36

____Secretary

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)										
(A) Name and title	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) week (list any hours for			FC	(D) Reportable compensation from the	(E) Reportable compensation from related organizations	(F) Estimated amount of other compensation			
	related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)	from the organization and related organizations
(15)										
<u>(16)</u>									,	
<u>(17)</u>										
(18)										
<u>(19)</u>										
(20)						~				
(21)								•		
(22)										
(23)										
(24)										
(25)										
to tal from continuation sheets to Part VII, Section d Total (add lines 1b and 1c)	n A · ·						A A A	0	0	0
2 Total number of individuals (including but not limited reportable compensation from the organization	to those listed	above	e) wh	o re	ceive	ed mo	re th	an \$100,000 of	0	
3 Did the organization list any former officer, director, employee on line 1a? If "Yes," complete Schedule J			loye	e, or	higi	nest c	omp	ensated	,	Yes No
 For any individual listed on line 1a, is the sum of reportant organization and related organizations greater than individual	ortable compe \$150,000? If	nsatio "Yes," • • •	com _i	olete	• Sc.	heduk	e <i>J f</i> o	or such		4 X
for services rendered to the organization? If "Yes," of Section B. Independent Contractors			-			_				5 X
 Complete this table for your five highest compensate compensation from the organization. Report compen year. 										
(A) Name and business address								(B) Description of	services	(C) Compensation
Total number of independent contractors (including b received more than \$100,000 of compensation from			e list	ed a	bov	e) who	o			

Form 990 (2017)
Part VIII

Localbas Con Inc.		Check if Schedule O contains a respon	se or not	e to any line in this l	Part VIII				
					(A) Total revenue	(B) Related or exempt function	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections	
	4-	Todo-stad annualizati			·	revenue	W 42.00 A 6.00	512-514	
nts nts	1a	Federated campaigns	1a 1b						
නු ව ව	b	Membership dues	10 1c	12,555					
Ę.	G	Fundraising events	1d						
2.5	d	Related organizations	1e						
Siris		Government grants (contributions)	10					10 mag - 100	
Per J	1	All other contributions, gifts, grants, and similar amounts not included above	1f						
Contributions, Gifts, Grants and Other Similar Amounts	_	Noncash contributions included in lines 1							
ပ္ပိ 🚡	h		•		12,555				
		Total Tad In Co Ta Ti		Business Code	12,353				
횔	2a	Grafitti Abatement		900099	20,200	20,200			
ever	l .	Bardstown Road Aglow		900099	24,839	24,839			
8	ı	Spirit of the Highlands		900099	21,000	24,000			
Ž		Mayors Luncheon Program		900099	2,350	2,350			
E S	e								
Program Service Revenue	f	All other program service revenue · · ·						Revenue excluded from tax under sections	
<u>ā</u>	g	Total. Add lines 2a-2f	'	· · · · · · •	47,389		interes	A STATE OF THE STA	
	3	Investment income (including dividends, in	iterest,						
		and other similar amounts) - · · · ·							
	4	Income from investment of tax-exempt boo	nd procee	eds ···▶					
	5	Royalties						·	
		(i) R	eal	(ii) Personal		The Later M			
	1	Gross rents · · · · · · ·							
		Less: rental expenses · · · ·					3.00	100	
	1	Rental income or (loss) · · ·							
	d	Net rental income or (loss)				The same of the sa			
	7a	Gross amount from sales of (i) Secu	rities	(ii) Other					
		assets other than inventory							
	b	Less: cost or other basis							
		and sales expenses · · · ·	-					400	
	ŧ	Gain or (loss) · · · · · · · · · · · · · · · · · ·							
<u>o</u>	ı	Gross income from fundraising				y and the second			
enue) Ga	events (not including \$							
Š		of contributions reported on line 1c).							
<u> </u>		See Part IV, line 18 · · · · · · · ·							
Other Reve	b	Less: direct expenses	b					1000 2007 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
•	1	Net income or (loss) from fundraising ever	nts ~		the same with the p				
	1	Gross income from gaming activities.	,						
		See Part IV, line 19	а						
	b	Less: direct expenses	b						
	í	Net income or (loss) from gaming activities	3						
	l	Gross sales of inventory, less							
		returns and allowances	а						
	b	Less: cost of goods sold	··b				n 1	1	
	С	Net income or (loss) from sales of inventor	у		Mark Services		er e	man in relicularion nua autorit. (2011 p. 12.12.00)	
		Miscellaneous Revenue		Business Code					
	11a							The second of th	
	b								
	C								
	d	All other revenue	'.						
	e	Total. Add lines 11a-11d	• • • •	▶					
	12	Total revenue. See instructions · · ·		>	59,944	47,389	0	0	

Form 990 (2017) Highland Commerce Guild Inc
Part IX Statement of Functional Expenses

ection 501(c)/3) and 501(c)/4) .	omanizatione muet complete all columne	All other organizations must complete column (A).

	Check if Schedule O contains a response or note to a				
Do n	not include amounts reported on lines 6b, 7b,	(A)	(B)	(C)	(D)
	b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations		caperises	gorieral expenses	EAPORSES
•	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
_	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
•	organizations, foreign governments, and foreign		**		
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				The state of the s
5	Compensation of current officers, directors,				
•	trustees, and key employees				
6	Compensation not included above, to disqualified				
•	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B) · · · · · ·				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include				
•	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees):				
	Management · · · · · · · · · · · · · · · · · · ·				
b	Legal				<u> </u>
	Accounting	475		455	
d	Lobbying	475		475	
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
	Other. (If line 11g amount exceeds 10% of line 25, column				
g	(A) amount, list line 11g expenses on Schedule O.)				
40	Advertising and promotion				
12	Office expenses	1,804		1,804	
13	Information technology	532		532	
14 15	Royalties				
16	Occupancy · · · · · · · · · · · · · · · · · · ·				
17	Travel				
18	Payments of travel or entertainment expenses				
19	for any federal, state, or local public officials				
-	Conferences, conventions, and meetings	1,358		1,358	
20 21	Interest · · · · · · · · · · · · · · · · · · ·				
22			17.18.00		
	Depreciation, depletion, and amortization				
23 24	į.	511		511	
24	Other expenses. Itemize expenses not covered				1000
	above (List miscellaneous expenses in line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
_	(A) amount, list line 24e expenses on Schedule O.)				
a	Bardstown Road Aglow	13,056	13,056	MINUSEL PLANTS AND	
b	Spirit of the Highlands	707	707		
C	HCG Cleanup Project	19,762	19,762		
d	Luncheon Program	1,192	1,192		
9	All other expenses	14,316		14,316	
25 26	Total functional expenses. Add lines 1 through 24e	53,713	34,717	18,996	. 0
∠ 0	Joint costs. Complete this line only if the organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here ▶ ☐ if				
	following SOP 98-2 (ASC 958-720)				
EEA					Form 990 (2017)

Part X Balance Sheet

		Check if Schedule O contains a response or note to any line in this Part X			
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	36,186	1	42,417
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	***************************************	3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors,			
		trustees, key employees, and highest compensated employees.			
		Complete Part II of Schedule L		5	National CONTRACTOR CONTRACTOR CONTRACTOR
	6	Loans and other receivables from other disqualified persons (as defined under section			
		4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and			
		sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary			
		organizations (see instructions). Complete Part II of Schedule L		6	nag og efter for færeten fran kalen i dælek er i
	7	Notes and loans receivable, net		7	
Asseta	8	Inventories for sale or use		8	
Ass	9	Prepaid expenses and deferred charges		9	
,	10a	Land, buildings, and equipment: cost or			
		other basis. Complete Part VI of Schedule D 10a			
	b	Less: accumulated depreciation 10b		10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	,
	16	Total assets. Add lines 1 through 15 (must equal line 34)	36,186	16	42,417
	17	Accounts payable and accrued expenses	30,100	17	32,31
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
ø	22	Loans and other payables to current and former officers, directors,			
Liabilities		trustees, key employees, highest compensated employees, and			
ig Pi		disqualified persons. Complete Part II of Schedule L		22	
Ï	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third		<u></u> -	
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	, 0	26	0
		Organizations that follow SFAS 117 (ASC 958), check here			U
8		complete lines 27 through 29, and lines 33 and 34.			100
Ĕ	27	Unrestricted net assets	36,186	27	42,417
3ala	28	Temporarily restricted net assets	20,100	28	72,71
Ā	29	Permanently restricted net assets		29	
Ë		Organizations that do not follow SFAS 117 (ASC 958), check here		200	
- o		complete lines 30 through 34.			
\$	30	Capital stock or trust principal, or current funds		30	
386	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
Net Assets or Fund Balances	32	Retained earnings, endowment, accumulated income, or other funds		32	
ž	33	Total net assets or fund balances	26 106	33	40 417
	34	Total liabilities and net assets/fund balances	36,186	34	42,417
		TOWN INCOMES AND INCIGOSCIONARY DISTRICTS	36,186	1 34	42,417

	n 990 (2017) Highland Commerce Guild Inc			P	age 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				. 🗆
1	Total revenue (must equal Part VIII, column (A), line 12)	. 1		59,	
2	Total expenses (must equal Part IX, column (A), line 25)	. 2		53,	713
3	Revenue less expenses. Subtract line 2 from line 1	. 3		6,:	231
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	. 4		36,	
5	Net unrealized gains (losses) on investments	- 5			
6	Donated services and use of facilities	. 6			
7	Investment expenses · · · · · · · · · · · · · · · · · ·	. 7			
8	Prior period adjustments	- 8			
9	Other changes in net assets or fund balances (explain in Schedule O)	. 9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line		_		
	33, column (B))	- 10		42,	417
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII		<i>.</i>		$\cdot \square$
				Yes	No
1	Accounting method used to prepare the Form 990: 🛛 Cash 🔲 Accrual 🔲 Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in				
	Schedule O.		.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2	1	Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				2
b	Were the organization's financial statements audited by an independent accountant?		21)	Х
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
C	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight				
	of the audit, review, or compilation of its financial statements and selection of an independent accountant?		20	;	graner:
	If the organization changed either its oversight process or selection process during the tax year, explain in				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in			2007/A**S	P00-54/5434-1
	the Single Audit Act and OMB Circular A-133?		3a		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		31		

Form 990 (2017)

EEA

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

2017 Open to Public Inspection

Employer identification number

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

► Go to www.irs.gov/Form990 for instructions and the latest information.

Hig	hla	nd Commerce Guild Inc						
Pa	rtI	Reason for Public Charit	y Status (All o	rganizations must c	omplete	this par	t.) See instructio	ns.
The	orgar	ization is not a private foundation beca	use it is: (For lines	1 through 12, check only	one box.)			
1		A church, convention of churches, or	association of chur	ches described in sectio	n 170(b)(1)(A)(i).		
2		A school described in section 170(b)	(1)(A)(ii). (Attach S	Schedule E (Form 990 or	990-EZ).)			
3		A hospital or a cooperative hospital se				ii).		
4	П	A medical research organization open					(A)(iii). Enter the	
		hospital's name, city, and state:		•		(-)(-)	(v 4)()s ======	
5	П	An organization operated for the benef	fit of a college or un	iversity owned or operate	d by a gove	emmental	unit described in	
	_	section 170(b)(1)(A)(iv). (Complete F	•	are the second s	, - 3			
6	П	A federal, state, or local government of		it described in section 1	70/6V4VA	l(v)		•
7	$\overline{\boxtimes}$	An organization that normally receives	_			• •	he general public	
•	K-71	described in section 170(b)(1)(A)(vi)	•	•	ilanenta u	ik or nom	ine general public	
8	П	A community trust described in section		•				
9	H				4		L - 1	
3	L	An agricultural research organization			-			;
		or university or a non-land-grant colleg	e or agriculture (se	e instructions). Enter the	name, city,	and state	of the college of	
40		university:	. (4) 15 20	4 MOV - 5 14				
10		An organization that normally receives					-	
		receipts from activities related to its ex						
		support from gross investment income					n businesses	
	$\overline{}$	acquired by the organization after Jun						-
11	H	An organization organized and operat						
12	Ш	An organization organized and operate						
		of one or more publicly supported org						
		Check the box in lines 12a through 12a						
	а	Type I. A supporting organization	operated, supervis	sed, or controlled by its su	apported or	ganization	(s), typically by giving	!
	the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the							
	supporting organization. You must complete Part IV, Sections A and B.							
	b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having							
	control or management of the supporting organization vested in the same persons that control or manage the supported							
	organization(s). You must complete Part IV, Sections A and C.							
	c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with,							
		its supported organization(s) (see	instructions). You	must complete Part IV,	Sections	A, D, and	E.	
	d	Type III non-functionally integra	ated. A supporting	organization operated in	connection	with its su	pported organization	(s)
		that is not functionally integrated.						•
		requirement (see instructions). Yo						
	е	Check this box if the organization					pe II. Type III	
		functionally integrated, or Type III					, 	
	f	Enter the number of supported organiz	· ·					
	g	Provide the following information about		anization(s)				
		Name of supported organization	(ii) EIN	(iii) Type of organization	(iv) Is the o	manization	(v) Amount of monetary	(vi) Amount of
			(11) 2.71	(described on lines 1-10	listed in you	-	support (see	other support (see
				above (see instructions))	docum	ent?	instructions)	instructions)
					Yes	No		
					165	NO		
(A)								
						 		
(B)								
					 			
(C)								
					ļ			
(D)					1	ł		
								
(E)								
Total					<u> </u>			
For F	ape	work Reduction Act Notice, see the	Instructions for F	orm 990 or 990-EZ.			Schedu	le A (Form 990 or 990-EZ) 2017

Part II Support

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	tion A. Public Support						
Caler	ndar year (or fiscal year beginning in) 🕨	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	61,650	70,496	54,527	40,778	59,944	287,395
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3 · · · · ·	61,650	70,496	54,527	40,778	59,944	287,395
5	The portion of total contributions by	7500					
	each person (other than a						
	governmental unit or publicly						
	supported organization) included on						
	line 1 that exceeds 2% of the amount						
_	shown on line 11, column (f)					2.00	
<u>6</u>	Public support. Subtract line 5 from line 4 · · tion B. Total Support						287,395
	ndar year (or fiscal year beginning in)	(a) 2013	(h) 2014	(-) 201E	(4) 2046	(-) 2047	(D. T1-1
7	Amounts from line 4		(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	61,650	70,496	54,527	40,778	59,944	287,395
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						287,395
12	Gross receipts from related activities, etc. (se	ee instructions)				12	
13 Sec							
14	Public support percentage for 2017 (line 6, c	olumn (f) divided by	line 11, column (f))			14 10	0.00 %
15	Public support percentage from 2016 Sched				L		0.00 %
16a							
_	box and stop here. The organization qualific					• • • • • • • • • •	• • • ▼
b	33 1/3% support test - 2016. If the organiza				33 1/3% or more, c	heck	_
	this box and stop here. The organization qu		· ·			• • • • • • • • •	• • • □
17a	10%-facts-and-circumstances test - 2017						
	10% or more, and if the organization meets						
	Part VI how the organization meets the "facts						
_	organization						• • • □
þ	10%-facts-and-circumstances test - 2016						
	15 is 10% or more, and if the organization m						
	Explain in Part VI how the organization meet supported organization	s the "facts-and-circ					▶ □
18	Private foundation. If the organization did						Р П
	instructions						🕨 🗖
				· ·			··· - U

Schedule A (Form 990 or 990-EZ) 2017 Highland Commerce Guild Inc

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the approximation fails to excelle condent to test distant below, along a second to Double \(\)

200	tion A. Public Support			, р		1	
		(-) 0040	45 0044	(-) 004 <i>E</i>	(-D 004C	(-) 0047	(D T-4-)
	ndar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513				·		
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						W. W. W.
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons · · · · ·						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
C	Add lines 7a and 7b · · · · · · · · · · · · · · · · · ·						
8	Public support. (Subtract line 7c from line 6.)						
Sec	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9	Amounts from line 6 · · · · · · · · · · · · · · · · · ·						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources • •	- 477 170 112 112 112 112 112 112 112 112 112 11					
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
С	Add lines 10a and 10b · · · · · · · · · · · ·						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on ••••						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	•					
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First five years. If the Form 990 is for the organization, check this box and stop here	-		•)	▶ □
Sec	tion C. Computation of Public Su						<u>. Ц</u>
15	Public support percentage for 2017 (line 8, co			* * * * * *		15	%
16	Public support percentage from 2016 Schedu	le A, Part III, line 15	· · · · · · ·		<u></u>	16	%
Sec	tion D. Computation of Investme	nt Income Per	rcentage				
17	Investment income percentage for 2017 (line	10c, column (f) div	vided by line 13, col	umn (f))	* * * * * * * * *	17	%
18	Investment income percentage from 2016 Sc	chedule A, Part III, I	line 17 · · · ·			18	%
19a	33 1/3% support tests - 2017. If the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the organization of the support tests - 2017, if the support tests - 2017, if the support test	ation did not check and stop here. The	the box on line 14, e organization quali	and line 15 is mor fies as a publicly s	e than 33 1/3%, an upported organizati	d line ion	▶ □
b	33 1/3% support tests - 2016. If the organization 18 is not more than 33 1/3%, check this b	ation did not check	a box on line 14 or	line 19a, and line	16 is more than 33	1/3%, and	▶□
20	Private foundation. If the organization did no						▶ □

SCHEDULE 0 (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Open to Public

OMB No. 1545-0047

Inspection Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

▶ Attach to Form 990 or 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.

Highland Commerce Guild Inc
01. Members or stockholder classes and rights (Part VI, line 6)
The organization is open for membership to proprietary businesses and organizations.
Members have the right to vote upon all issues brought before the Guild.
02. Member election for additional members (Part VI, line 7a)
Members have full voting rights to elect officers of the Guild.
03. Governing body decisions (Part VI, line 7b)
All matters brought before the Guild are voted upon by its members.
04. Form 990 governing body review (Part VI, line 11)
Prepared Form 990 is submitted to the treasurer. Treasurer reviews with members before
approving and signing.
05. Governing documents, etc, available to public (Part VI, line 19)
All documents are available to the public upon written request.
06. List of other expenses (Part IX, line 24e)
Bank Fees, Postage and Printing, Meeting Expenses, and activities coordination.
07. General explanation attachment
Part III, Paragraph 4d - Other Program Services
To provide a community forum relating to governmental and civic issues through a regularly
scheduled community luncheon program, meeting with the mayor and city councilmen.
Expenses of \$ 1,192, Revenues of \$ 2,350.

Statement of Program Service Accomplishments

2017 PG01

Name(s) as shown on return

Highland Commerce Guild Inc

Your Social Security Number

Form 990-Part III(a) Statement of Service Accomplishment

Statement #4

Program Service Code
Program Service Expenses \$707
Grants and allocations included in above expense \$0
Program Services Revenue \$0

Explanation

To promote and endorse the "Spirit of the Highlands" for community coheasiveness.

Statement of Program Service Accomplishments

2017 PG01

Name(s) as shown on return

Highland Commerce Guild Inc

Your Social Security Number

Form 990-Part III(a) Statement of Service Accomplishment

Statement #4

Program Service Code	
Program Service Expenses	\$707
Grants and allocations included in above expense	\$0
Program Services Revenue	\$0

Explanation

To promote and endorse the "Spirit of the Highlands" for community cohessiveness

Form (Rev. November 2017) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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 lies blank						
	Highland Commerce Guild, Inc.	THO PAVE THE ME DIATR.						
on page 3.	2 Business name/disregarded entity name, if different from above							
	2 Business harrordistigation of they harro, it different from above							
	Check appropriate box for federal tax classification of the person whose name following seven boxes.	ne is entered on line 1. Check only one	of the 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):					
	☐ Individual/sole proprietor or ☐ C Corporation ☑ S Corporation single-member LLC	Partnership Trust/e	state Exempt payee code (if any)					
ž Ž	Limited liability company. Enter the tax classification (C=C corporation, S=	-S corporation. P=Partnershin\ ▶						
Print or type. Ic Instructions	Note: Check the appropriate box in the line above for the tax classification LLC if the LLC is classified as a single-member LLC that is disregarded from another LLC that is not disregarded from the owner for U.S. federal tax puts disregarded from the owner should check the appropriate box for the tax	n of the single-member owner. Do not om the owner unless the owner of the L urposes. Otherwise, a single-member L	LC is code (if coul)					
SC#	Other (see instructions) ▶		(Applies to accounts maintained outside the U.S.)					
Sp	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's	name and address (optional)					
See	2000 Lancashire Avenue, Unit 304							
0,	6 City, state, and ZIP code							
	Louisville, Kentucky 40205							
	7 List account number(s) here (optional)	The state of the s						
Par	Taxpayer Identification Number (TIN)							
Enter	your TIN in the appropriate box. The TIN provided must match the name	ne given on line 1 to avoid So	cial security number					
Dacku reside	p withholding. For individuals, this is generally your social security num nt alien, sole proprietor, or disregarded entity, see the instructions for f	ober (SSN). However, for a						
	s, it is your employer identification number (EIN). If you do not have a n]					
TIN, la		or						
	If the account is in more than one name, see the instructions for line 1.	Also see What Name and Em	ployer identification number					
Numb	er To Give the Requester for guidelines on whose number to enter.							
Par								
	penalties of perjury, I certify that:							
2. l an	number shown on this form is my correct taxpayer identification numb n not subject to backup withholding because: (a) I am exempt from bac vice (IRS) that I am subject to backup withholding as a result of a failun	kup withholding, or (b) I have not I	been notified by the Internal Revenue					
no l	onger subject to backup withholding; and	e to report an interest of dividends	, or (c) the this has notified me that I am					
	n a U.S. citizen or other U.S. person (defined below); and							
	FATCA code(s) entered on this form (if any) indicating that I am exemp							
Certifi	cation instructions. You must pross out item 2 above if you have been no	otified by the IRS that you are curren	tly subject to backup withholding because					
acquis	ive failed to report all interest and dividends on Jour tax return. For real est ition or abandonment of secured property, cancellation of debt, contribution than interest and dividends you are not required to sign the certification, b	ons to an individual retirement arrang	gement (IRA), and generally, payments					
Sign	Signature of							
Here	U.S. person	Date ▶ 🎾	-/-/8					
	neral Instructions	 Form 1099-DIV (dividends, inc funds) 	luding those from stocks or mutual					
Section Section	on references are to the Internal Revenue Code unless otherwise	Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)						
relate	e developments. For the latest information about developments d to Form W-9 and its instructions, such as legislation enacted	Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)						
	hey were published, go to www.irs.gov/FormW9.	 Form 1099-S (proceeds from real estate transactions) Form 1099-K (merchant card and third party network transactions) 						
	a Form 1000 (home mortgage interest) 1000 F (st. double or interest)							
inform	dividual or entity (Form W-9 requester) who is required to file an action return with the IRS must obtain your correct taxpayer	1098-T (tuition)						
	ication number (TIN) which may be your social security number , individual taxpayer identification number (ITIN), adoption	 Form 1099-C (canceled debt) Form 1099-A (acquisition or ab 	Form 1099-A (acquisition or abandonment of secured property)					
taxpa	yer identification number (ATIN), or employer identification number to report on an information return the amount paid to you, or other	Use Form W-9 only if you are a U.S. person (including a resident						
amou	nt reportable on an information return. Examples of information	alien), to provide your correct TI						
returns include, but are not limited to, the following. • Form 1099-INT (interest earned or paid) If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.								

INTERNAL REVENUE SERVICE DISTRICT DIRECTOR P. O. BOX 2508 CINCINNATI: DH 45201

Date: JUL 1 2 1993

HIGHLAND COMMERCE GUILD INC 1140 CHEROKEE ROAD LOUISVILLE: KY 40204 Employer Identification Number:

ZENIA LUK

Contact Telephone Number: (513) 684-3578

Internal Revenue Code
Seption 501(c)(6)
Accounting Period Ending:
October 31
Form 790 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of supports or your purposes: characters or method of operation change, please let us know so we can consider the effect of the change on your exampt states. In the case of an amendment to your organizational document or bylams, please send us a copy of the amended document or bylams. Also, you should inform us of all changes in your name or address.

In the heading of this letter He have indicated whether you must file Form 990. Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mails please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for

HIGHLAND COMMERCE GUILD INC

the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete; so please be sure your return is complete before you file it.

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; Exempt Organization Business Income, Tax, Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application; a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

BincerETy yours,

Robert T. Johnson District Director

•

Commonwealth of Fentucky OFFICE OF STATE

DREXELL R. DAVIS
Secretary



FRANKFORT, KENTUCKY

CERTIFICATE OF INCORPORATION OF NON-STOCK, NON-PROFIT CORPORATION

I, DREXELL I	R. DAVIS, Secretary of State of the Commonwealth of Kentucky
certify that there	has been delivered to my office articles of incorporation of HIGHAID COMERCE GUILD, INC.
The name and add	ress of the registered agent of this corporation is DAVID K. KAREM, AITOMEY
MAME	564 LINCOLN PEDERAL MUILDING
STREET ADORESS	LOUISVILLE, KENTUCKY 40202
CITY. STATE	

NOW, THEREFORE, finding that these articles of incorporation conform to law and that all fees therefore having been paid as prescribed by law, I, DREXELL R. DAVIS, Secretary of State, issue this Certificate of Incorporation.

261H day of_

refell P. Wa



Generally of State

Issued this __

ASSIGVANT SECRETARY OF STATE

at Frankfort, Kentucky.

CRICINAL COPY FILED SESSEEMY OF STAFF OF HENTACKY

OCT 2 6 1977

ARTICLES OF INCORPORATION OF THE

HIGHLAND COMMERCE GUILD, INC.

75989

The undersigned, the majority of whom are citizens of the United States, desiring to form a non-profit corporation under the non-profit corporation law of the State of Kentucky do hereby certify:

ARTICLE I

The name of the corporation shall be the HIGHLAND COMMERCE GUILD, INC.

ARTICLE II

Unless sooner terminated as provided by law, the corporation shall have perpetual existence from the time the certificate of incorporation has been issued by the Secretary of the State of Kentucky.

ARTICLE III

The objects and purpose of the HIGHLAND COMMERCE GUILD, INC., hereinafter called the Guild, shall be:

- (a) To foster a sense of community cooperation in solving problems of the area.
- (b) To enhance and improve the business and social climate within the geographic area of its activity.
- (c) To encourage residential and business property upkeep in the area.
 - (d) To eliminate vandalism and litter in the area.
 - (e) To encourage better police protection in the area.

- (f) To improve traffic flow and traffic law enforcement in the area.
 - (g) To be concerned with youth problems of the area.

, ; , ;

- (h) To insure a reasonable and adequate zoning scheme for the area.
- (i) To cooperate with all area church groups, school groups, and neighborhood groups to insure total community involvement in problem situations of the area.
 - (j) To encourage a spirit of friendliness in the area.
- (k) Any other activities to promote the common good and general welfare of the people in the community unless these activities are excluded by IRC Sec. 501 (c) (4) (6) or IRS Regulation.

ARTICLE IV

- (4.1) Said Guild is organized exclusively for the promotion of social and civic welfare as described in IRC Sec. (501) (c) (4) (6). In view of that fact; no part of the net earnings of the association shall inure to the benefit of, or be distributable, its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof.
- (4.2) No substantial part of the activities of the association shall be the carrying on of propaganda, or otherwise attempting to influence legislation (unless the social welfare and civic objective require legislation as per the regulations concerning IRC Sec.

- 501 (c) (4) (6), or intervene in any political campaign on behalf of any candidate for public office.
- (4.3) Notwithstanding any other provision of these articles, the association shall not carry on any other activities not permitted to be carried on by a corporation exempt from Federal Income Tax under Section 501 (c) (4) (6) of the Internal Revenue Code of 1954.
- (4.4) Upon the dissolution of the association, the Board of Directors shall, after paying or making provision for the payment of all the liabilities of the association, dispose of all the assets of the association exclusively for the purpose of the association in such manner, or to such organization or organizations, organized and operated exclusively for social welfare or civic purposes as shall at the time qualify as exempt organization or organizations under Section 501 (c) (4) (6) Internal Revenue Code of 1954, as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Circuit Court of the County in which the principle office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE Y

- (5.1) The registered office and place of business of the corporation shall be:
 - (5.2) The name and address of its Resident Agent for the

service of process shall be:

David K. Karem, Attorney 564 Lincoln Federal Building Louisville, Kentucky 40202

ARTICLE VI

The officers, directors, or members of the Guild shall not be personally liable for the payment of debts, liabilities or obligations of the Guild to any extent whatsoever.

ARTICLE VII

- (7.1) The initial Board of Directors shall consist of eight directors.
- (7.2) The following individuals will serve in the capacity of directors until the selection of their successors:

Ralph Bridgers c/o Outlook Inn, 916 Baxter Avenue, Louisville, Kentucky Mrs. John H. Buffat (Ida) c/o Buffat Plumbing, 1277 Bardstown Road, Louisville, KY William Goodell c/o National Products, 900 Baxter Avenue, Louisville, KY Jack Kersey c/o 1231 Bardstown Road, Louisville, Kentucky.

John R. Moss c/ø John Mosa Upholstering, 967 Baxter Avenue, Louisville, KY

Man James Olds c/o Por Que No Restaurant, 1007 Bardstown Road, Louisville, KY

Patrick M. Payne c/o Spindletop Draperies, 1064 Bardstown Road, Louisville, KY

Ray Barrett

c/o Barrett Funeral Home, 1230 Bardstown Road, Louisville, KY

ARTICLE VIII

The names and addresses of the incorporators are as follows:

Ralph Bridgers c/o Outlook Inn, 916 Baxeer Avenue, Louisville, Kontucky Mrs. John M. Buffat (1ds) ' c/o Buffat Plumbing, 1277 Bardstown Road, Louisville, KY William Goodell c/o National Products, 900 Baxter Avenue, Louisville, KY Jack Kersey c/o 1231 Bardatown Road, Louisville, Kentucky John R. Moss c/o John Mosa Upholatering, 967 Bazter Avenue, Louisville, KY Mrs. James Olds c/o Por Que No Remtaurant, 1007 bardstown Road, Louisville, EY Patrick M. Payne c/o Spindletop Braperies, 1064 Bardetown Road, Louisville, KT Ray Barrett c/o Barretz Funeral Home, 1230 Bardstown Road, Louisville, KY

In witness whereof, we have hereunto subscribed our names

May Presiden She Cham Mrs. John H. Puffet Man James Older Between Patrick M. Payse

STATE OF RENTUCKY

: SS

COUNTY OF JEFFERSON:

The foregoing instrument was acknowledged before me this

John M. (Ida) Buffat, William Goodell, Jack Kersey, John R. Moss,

Mrs. James Olds, Patrick M. Payne and Ray Barrett.

Motory Public. State at Large. Ky.

My commission expires:

My commission expires:

Oaniel K. C. 2000.

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Highland Commerce Guild Profit & Loss

July 2017 through June 2018

_	Jul '17 - Jun 18
Ordinary Income/Expense	
Income void	0.00
Event Participation Fees	0.00
Annual Dinner	990.00
Luncheon Series	1,115.00
Bardstown Road Aglow	11,360.00
Total Event Participation Fees	13,465.00
HCG Clean Up Income Clean Up Program Donation HCG Clean Up Income - Other	100.00 100.00
Total HCG Clean Up Income	200.00
Grants Clean-Up Program	17,500.00
Total Grants	17,500.00
Membership Dues	10,995.00
Total Income	42,160.00
Cost of Goods Sold	42,100.00
Heather Pollard	4,800.00
Total COGS	4,800.00
Gross Profit	37,360.00
Expense	
2018 Bardstown Road Aglow	72.50
Louisville Magazine Advertising Visitor Guide Advertising	84.00
Event Expenses	1,501.00
Petty Cash	0.01
Luncheon Series Event Advertising	
Mayor's Lunch	765.00
Total Event Advertising	765.00
Total Luncheon Series	765.00
St Patrick's Day Parade	344.34
Annual Dinner	
Event Catering/Food Event Location Rental	758.70 195.00
Total Annual Dinner	953.70
Bardstown Road Aglow	
Map of the Highlands	2,000.00
Aglow banner installation	1,245.00
Storage for Aglow Pictures with Santa	800.00
Reception	250.00 150.36
Event Charitable Donations	159.26
Event Coordination	1,100.00 2,000.00
Event Decorating Contest	
Event Decorations/Candy	450.00 10.57
Event Trolley Service/Limo	1,117.00
Event Entertainment	250.00
Event Advertising	250.00 2,813.45
Total Bardstown Road Aglow	12,195.28
<u> </u>	12,190.20
Total Event Expenses	14,258.33

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Highland Commerce Guild Profit & Loss

July 2017 through June 2018

	Jul '17 - Jun 18
General Expenses	
Office Expenses	788.72
Monthly Meeting	528.91
Secretary of State Filing Fee	15.00
Credit Card Service Fees	-97.66
Accounting	610.00
Bank Service Charges OnLine Fee	56.71
Total Bank Service Charges	56.71
Liability Insurance	510.87
PO box #4516	250.00
Total General Expenses	2,662.55
HCG Clean-up Program	
Clean Up Program Supplies	760.02
Clean Up Program Labor	18,000.00
Total HCG Clean-up Program	18,760.02
Gifts	236.99
Total Expense	37,575.39
Net Ordinary Income	-215.39
Other Income/Expense	
Other Expense	
Other Expenses	12.72
Total Other Expense	12.72
Net Other Income	-12.72
Net Income	-228.11

Highland Commerce Guild Profit & Loss

January through December 2017

_	Jan - Dec 17
Ordinary Income/Expense	
Income void	
Event Participation Fees Annual Dinner	0.00 940.00
Luncheon Series Councilman's Lunch	0.00
Luncheon Series - Other	1,410.00
Total Luncheon Series	1,410.00
Bardstown Road Aglow	,,
Members Ad/Participation Fee Bardstown Road Aglow - Other	6,355.96 9,760.00
Total Bardstown Road Aglow	16,115.96
Event Participation Fees - Other	8,722.66
Total Event Participation Fees	27,188.62
HCG Clean Up Income	
Clean Up Program Donation HCG Clean Up Income - Other	100.00 100.00
Total HCG Clean Up Income	200.00
Grants Clean-Up Program	20,000.00
Total Grants	20,000.00
Membership Dues	12,555.00
Total Income	59,943.62
Cost of Goods Sold	•
Heather Pollard	3,200.00
Coordinator for HCG	800.00
Total COGS	4,000.00
Gross Profit	55,943.62
Expense	
2017 Councilman Lunch 2017 Taste of the Highlands	666.60
Louisville Magazine Advertising	8,436.42 224.00
Visitor Guide Advertising	1,580.00
Street Banners	124.00
Reconciliation Discrepancies Event Expenses	226.93
Petty Cash	0.01
Luncheon Series	
Event Advertising	505.00
Mayor's Lunch	525.00
Total Event Advertising	525.00
Total Luncheon Series	525.00
St Patrick's Day Parade	
Event Decorations/Candy St Patrick's Day Parade - Other	433.49 150.00
Total St Patrick's Day Parade	
•	583.49
Annual Dinner Event Catering/Food	750 70
Event Location Rental	758.70 195.00
Total Annual Dinner	953.70
Tom runtom Million	3 55.70

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Highland Commerce Guild Profit & Loss

January through December 2017

	Jan - Dec 17
Bardstown Road Aglow	
Map of the Highlands	2,000.00
Aglow banner installation	1,275.00
Pictures with Santa	250.00
Reception	638.61
Event Charitable Donations	100.00
Event Coordination	2,000.00
Event Decorating Contest	450.00
Event Trolley Service/Limo	1,117.00
Event Entertainment	250.00
Event Advertising	4,975.30
Total Bardstown Road Aglow	13,055.91
Total Event Expenses	15,118.11
General Expenses	
Office Expenses	532.09
Monthly Meeting Secretary of State Filing Fee	398.95
Credit Card Service Fees	15.00
Accounting	-44.69 475.00
Bank Service Charges	475.00
OnLine Fee	113.03
Total Bank Service Charges	113.03
Liability Insurance	510.87
PO box #4516	236.00
Total General Expenses	2,236.25
Membership Printing/Postage HCG Clean-up Program	1,279.49
Clean Up Program Supplies	831.63
Clean Up Program Labor	18,930.00
Total HCG Clean-up Program	19,761.63
Gifts	236.99
Total Expense	49,890.42
Net Ordinary Income	6,053.20
Net Income	6,053.20

INDEPENDENT CONTRACTOR AGREEMENT

This independent contractor agreement is between THE HIGHLAND COMMERCE GUILD, a Kentucky Non Profit Corporation (the "Company") and RALPH WEIBLE, (the "Contractor").

RECITALS

The Company is a Business Association and wants to engage the Contractor to remove or cover illegal graffiti perpetrated in the 8th and 9th Districts of Metro Louisville.

The Contractor has performed the same or similar activities since 2007.

The parties therefore agree as follows:

1. ENGAGEMENT; SERVICES.

- (a) Engagement. The Company retains the Contractor to provide, and the Contractor shall provide, the services described in Exhibit A (the "Services").
- **(b) Services.** Without limiting the scope of Services described in **Exhibit A**, the Contractor shall:
 - (i) perform the Services set forth in Exhibit A. However, if a conflict exists between this agreement and any term in Exhibit A, the terms in this agreement will control;
- devote as much productive time, energy, and ability to the performance of his duties under this agreement as may be necessary to provide the required Services in a timely and productive manner;
- (iii) perform the Services in a safe, good, and workmanlike manner using at all times adequate equipment in good working order;
- (iv) communicate with the Company about progress the Contractor has made in performing the Services;
- (c) Legal Compliance. The Contractor shall perform the Services in accordance with standards prevailing in the Company's industry, and in accordance with applicable laws, rules, or regulations. The Contractor shall obtain all permits or permissions required to comply with those standards, laws, rules, or regulations.
- (d) Company's Obligations. The Company shall make timely payments of amounts earned by the Contractor under this agreement and notify the Contractor of any changes to its procedures affecting the Contractor's obligations under this agreement at least 30 days before implementing those changes.

2. TERM AND TERMINATION.

- (a) Term. This agreement will become effective as described in section 16. Unless it is terminated earlier in accordance with subsection 2(b), this agreement will continue until the Services have been satisfactorily completed and the Contractor has been paid in full for such Services (the "Term").
- (b) Termination. This agreement may be terminated:
 - (i) by either party on provision of 30 days' written notice to the other party, with or without cause;
- (ii) by either party for a material breach of any provision of this agreement by the other party, if the other party's material breach is not cured within 30 days of receipt of written notice of the breach;
- (iii) by the Company at any time and without prior notice, if the Contractor, fails or refuses to comply with the written policies or reasonable directives of the Company, or is guilty of serious misconduct in connection with performance under this agreement.
- **(c) Effect of Termination.** After the termination of this agreement for any reason, the Company shall promptly pay the Contractor for Services rendered before the effective date of the termination.

3. COMPENSATION.

- (a) Terms and Conditions. The Company shall pay the Contractor in accordance with Exhibit A.
- **(b) No Payments in Certain Circumstances**. No payment will be payable to the Contractor under any of the following circumstances:
 - (i) if prohibited under applicable government law, regulation, or policy;
 - (ii) if the Contractor did not directly perform or complete the Services described in **Exhibit A**;
 - (iii) if the Contractor did not perform the Services to the reasonable satisfaction of the Company; or
 - (iv) if the Services performed occurred after the expiration or termination of the Term, unless otherwise agreed in writing.
- (c) No Other Compensation. The compensation set out above will be the Contractor's sole compensation under this agreement.

- (d) Expenses. Any ordinary and necessary expenses incurred by the Contractor or his staff in the performance of this agreement will be the Contractor's sole responsibility.
- (e) Taxes. The Contractor is solely responsible for the payment of all income, social security, employment-related, or other taxes incurred as a result of the performance of the Services by the Contractor under this agreement, and for all obligations, reports, and timely notifications relating to those taxes. The Company has no obligation to pay or withhold any sums for those taxes.
- (f) Other Benefits. The Contractor has no claim against the Company under this agreement or otherwise for vacation pay, sick leave, retirement benefits, social security, worker's compensation, health or disability benefits, unemployment insurance benefits, or employee benefits of any kind.

4. NATURE OF RELATIONSHIP; INVENTIONS.

(a) Independent Contractor Status.

- (i) The relationship of the parties under this agreement is one of independent contractors, and no joint venture, partnership, agency, employer-employee, or similar relationship is created in or by this agreement. Neither party may assume or create obligations on the other party's behalf, and neither party may take any action that creates the appearance of such authority.
- (ii) The Contractor has the sole right to control and direct the means, details, manner, and method by which the Services will be performed, and the right to perform the Services at any time, place, or location. The Contractor or the Contractor's staff shall perform the Services, and the Company is not required to hire, supervise, or pay any assistants to help the Contractor perform those Services. The Contractor shall provide insurance coverage for himself and his staff.

5. REPORTING.

The Contractor shall report to Mark Abrams or such other officer or employee as may be designated by the Company. The Contractor shall provide a monthly written summary report to the Company on his progress. Reports shall consist of location, type and date of graffiti removal.

6. OTHER ACTIVITIES.

During the Term, the Contractor is free to engage in other independent contracting activities, except that the Contractor may not accept work, enter into contracts, or accept

Each party is signing this agreement on the date stated opposite that party's signature.

RALPH WEIBLE

Date: 7/(//8

By: <u>I I M MUM</u> Name: Ralph Weible

THE HIGHLAND COMMERCE GUILD

Date: 7-1-18

By: Name: Mark Abrams

Title: Treasurer

SAMPLE EXHIBIT A

DUTIES, SPECIFICATIONS, AND COMPENSATION

1. DUTIES.

The Contractor shall perform the following services: Drive through Districts 4, 8, 9, 20 and District 26 of Metro Louisville, and remove or cover any and all illegal graffiti that he finds.

2. COMPENSATION.

Example 1

As full compensation for the Services rendered under this agreement, the Company shall pay the Contractor the sum of \$1,500.00, to be paid monthly.

Example 2

(a) Estimate. The Contractor estimates the cost of all Services to be completed under the terms of the agreement will be \$1,500.00 per month.

[SIGNATURE PAGE FOLLOWS]

Each party is signing this Exhibit A on the date stated opposite that party's signature.

RALPH WEIBLE

Date: 2/(//8

Name: Ralph Weible

THE HIGHLAND COMMERÇE GUILD

Name: Mark Abrams

Title: Treasurer