

O-251-23

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

**Applicant/Program:** Highland Community Ministries Inc/Individual Family Assistance Food Pantry & Senior  
**Applicant Requested Amount:** \$10,000.00  
**Appropriation Request Amount:** \$5000.00 ~~\$5,500.00~~ \$6,250

Lunch Program

**Executive Summary of Request**

Highland Community Ministries, Inc, provides community services across the Metro Louisville. These services include the Individual Family Assistance Program and Senior Programs. They are requesting funding \$10,000 of which District 8 is approving \$5000 for a part-time staff person for a year. This staff position will assist part-time in the Independent Family Assistance Food Pantry and the Senior Lunch Program.

Is this program/project a fundraiser?

☐ Yes☒ No

Is this applicant a faith based organization?

☒ Yes☐ No

Does this application include funding for sub-grantee(s)?

☐ Yes☒ No

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

8  
District #

  
Primary Sponsor Signature

\$5000  
Amount

10/21/23  
Date

**Primary Sponsor Disclosure**

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

**Approved by:**

\_\_\_\_\_  
Appropriations Committee Chairman

\_\_\_\_\_  
Date

Final Appropriations Amount: \_\_\_\_\_

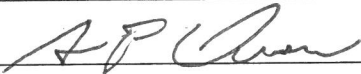
**Applicant/Program:**

Highland Communities Ministries, Inc/ Individual Family Assistance Food Pantry and Senior Lunch Programs

**Additional Disclosure and Signatures****Additional Council Office Disclosure**

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

**Council Member Signature and Amount**

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9		\$ 500
District 10	_____	\$ 500
District 11	_____	\$ _____
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ 250
District 15	_____	\$ _____

**Applicant/Program:**

Highland Community Ministries, Inc./ Individual Family Assistance Food Pantry and Senior Lunch Programs

**Additional Disclosure and Signatures****Additional Council Office Disclosure**

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

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

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

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

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

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

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

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

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

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

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

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

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**Legal Name of Applicant Organization** Highland Community Ministries, Inc.

**Program Name and Request Amount** Individual Family Assistance Food Pantry and Senior Lunch Programs/\$10,000

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input checked="" type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input checked="" type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input checked="" type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input checked="" type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input checked="" type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input checked="" type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input checked="" type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input checked="" type="checkbox"/> Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> No
Is the entity in good standing with: <ul style="list-style-type: none"> <li>▶ Kentucky Secretary of State?</li> <li>▶ Louisville Metro Revenue Commission?</li> <li>▶ Louisville Metro Government?</li> <li>▶ Internal Revenue Service?</li> <li>▶ Louisville Metro Human Relations Commission?</li> </ul>	<input checked="" type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input checked="" type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input checked="" type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input checked="" type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> No
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> N/A
Is the most recent annual audit (if required by organization) included?	<input checked="" type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input checked="" type="checkbox"/> Yes
Are the Articles of Incorporation of the Agency included?	<input checked="" type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input checked="" type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> N/A
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input checked="" type="checkbox"/> Yes
Prepared by: Betsy Foster	Date: 10/21/2023



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 - APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b>			
(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a> ) Highlands Community Ministries Inc.			
<b>Main Office Street &amp; Mailing Address:</b> 1228 East Breckinridge Street			
<b>Website:</b> hcmlouisville.org			
<b>Applicant Contact:</b>	Troy Burden	<b>Title:</b>	Executive Director
<b>Phone:</b>	(502) 451-3695	<b>Email:</b>	tburden@hcmlouisville.org
<b>Financial Contact:</b>	Troy Burden	<b>Title:</b>	Executive Director
<b>Phone:</b>	(502) 451-3695	<b>Email:</b>	tburden@hcmlouisville.org
<b>Organization's Representative who attended NDF Training:</b> <i>Danah Smith</i>			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>	Highlands Community Campus		
<b>Council District(s):</b>	8	<b>Zip Code(s):</b>	40204
SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Individual Family Assistance Program/ Food Pantry/ Senior Lunch Program			
<b>Total Request: (\$)</b>	\$ 10,000.00	<b>Total Metro Award (this program) in previous year: (\$)</b>	\$ 10,000.00
<b>Purpose of Request (check all that apply):</b>			
<input checked="" type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
<b>The Following are Required Attachments:</b>			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input checked="" type="checkbox"/> Faith Based Organization Certification Form, if applicable	
<b>For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.</b>			
<b>Source:</b>	Louisville Metro Sr Nutrition	<b>Amount: (\$)</b>	\$ 22,500.00
<b>Source:</b>	Louisville Metro EAF	<b>Amount: (\$)</b>	\$ 50,500.00
<b>Source:</b>	NDF	<b>Amount: (\$)</b>	\$ 10,000.00
<b>Has the applicant contacted the BBB Charity Review for participation?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <b>Has the applicant met the BBB Charity Review Standards?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

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

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

HCM meets its mission by providing services through the following programs: Childcare (3 locations); Meals on Wheels; Senior Center (located at the Highlands Community Campus, 1228 East Breckinridge Street); Senior Outreach Program (case management and wellness activities for seniors age 50 plus; Youth Recreation (HYR-provides opportunity for children to participate in sport activities); Individual Family Assistance Program (emergency assistance to help with rent; utilities and prescriptions); Dare to Care Food Pantry; practical education classes; distribution of back to school supplies to students; Thanksgiving and Christmas baskets; gift cards and gifts); Highlands Community Campus hosts special event throughout the year; Highlands Court Apartments (HUD section 8 low income housing for seniors and disabled individuals).



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Board Member	Term End Date
See Attached	

**Describe the Board term limit policy:**

There is no term policy

Three Highest Paid Staff Names	Annual Salary
Troy Burden	\$ 88,389.00
Debbie Boarst	\$ 64,379.00
Debbie Smith	\$ 57,352.00

## HCM Board 2022

Congregation	Board Member 1	Board Member 2
Bardstown Road Presbyterian Church	Marty Hageman	Alicia Bloos
Bellarmine Campus Ministry	Mike Ackerman	Julia Senn-Reeves
Church of the Advent Episcopal	Mary Kay Flege	Holly Hinson
Deer Park Baptist Church	Tom Coursen	Carol Lincoln
Douglass Boulevard Christian Church	Rosie Sprawls	Karen O'Hara
Highland Baptist Church	Jennifer Porter	Robert Kahne
Highland Presbyterian Church	Lauri Wade	Jim Kimmel
Immanuel United Church of Christ	Eric Hoffmann	
Louisville Friends Meeting House		
St. Agnes Catholic Church	AnneLuise Montgomery	Elisabeth Walker
St. Andrew's Episcopal Church	Pat Willis	
St. Brigid Catholic Church	Kenneth Howe	Peggy Herndon
St. Francis of Assisi Catholic Church	Tom Herman	
St. James Catholic Church	Leslie Fowler	
St. Paul United Methodist Church	Kevin Childress	Susan Stopher
St. Raphael Catholic Church	Joan Winkler	
Strathmoor Presbyterian Church	Cheryl Branch	
Member at Large	Maureen Norris	Tonya Williams



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 5 – PROGRAM/PROJECT NARRATIVE

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

From October 1, 2023 - September 30, 2024

The part-time position will be working 15 hours a week assisting staff in the Individual Family Assistance Program Food Pantry. They will organize delivered food; clean and sanitize the food pantry area and assist clients getting food.

They will be a kitchen supervisor for the Senior Lunch Program. They will serve meals; clean and sanitize the kitchen.

They will benefit helping staff and clients, enhancing excellent service in both programs.

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

The funding will pay for a part-time position's hourly wage. They will work 15 hours a week.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

N/A

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

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

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

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

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

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



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

The part-time position will be assisting staff in the Individual Family Assistance Program. They will work in the Food Pantry organizing and putting away delivered food; cleaning and sanitizing the food pantry area and assist clients in getting food.

They will also be a kitchen supervisor Monday through Friday for the Senior Lunch Program. They will serve lunch; clean and sanitize kitchen and dining area.

They will be a tremendous help to staff and clients enhancing excellent service in both programs.

They will work 15 hours. The process for collecting data and indicators will be: Time sheets to track hours, payroll journal, and bank statement(s) to track payment.

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

IFAP partners with Dare to Care

Senior Lunch Program partners and has a subcontract with the Louisville Metro Senior Nutrition Program under the KIPDA Title III C program.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

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

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

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	
<b>Total Revenue for Columns 2 Expenses **</b>	<b>\$ 0.00</b>

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

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





# LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

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

Agency Fiscal Year Start Date:

*October 1 - September 31*

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

If YES, please explain:

*[Signature]*

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

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

#### Standard Assurances

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


#### Standard Certifications

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

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

### SECTION 8 – CERTIFICATIONS & ASSURANCES

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

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	8/31/23
<b>Legal Signatory: (please print):</b>	Troy Burden	<b>Title:</b>	Executive Director
<b>Phone:</b>	(502) 451-3695	<b>Extension:</b>	202
<b>Email:</b>	tburden@hcmllouisville.org		



**Louisville Metro Government  
Office of Management and Budget**

**Neighborhood Development Fund Training Attestation**

Grantee Organization Name: Highlands Community Ministries

Grantee Representative Name: Danah Smith

*I agree that I am an authorized representative and/or signatory of the organization named above and attest to having viewed the Neighborhood Development Fund training presentation. I understand the reporting requirements of the Neighborhood Development Fund grant. Additionally, after viewing the presentation, I have correctly answered the below questions.*

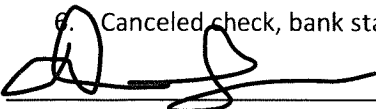
Please check:

☒

I viewed the NDF training material on the website

Answer the following questions before signing (Circle or write in the correct answer).

1. The NDF funding your agency received is a gift from LMG? True or False
2. Name the three budget categories that require a detail list.  
client assistance, community events and festivals and other expenses
3. If your agency charged gross pay to NDF, you are required to provide additional documentation to satisfy reporting requirements. True or False
4. Which four questions should your financial support documentation answer at all times?  
Who, What, When and Where
5. Your agency is considered noncompliant if you do not account for funds received and/or your financial report is missing support documentation? True or False
6. Canceled check, bank statement, invoice and receipt are considered proof of payment. True or False.

  
Grantee Representative Signature

8-31-23  
Date

**NOTE:** Please return to Roxanne Steele

E-mail address: Roxanne.Steele@louisvilleky.gov

Fax: 502-574-3219

Mailing Address: Louisville Metro Government  
ATTN: NDF Coordinator  
611 West Jefferson St.  
Louisville, KY 40202



**Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements**

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

**Date: SEP 10 2010**

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

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

Dear Sir or Madam:

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

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

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

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

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

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

Thank you for your cooperation.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Address any reply to:

# Department of the Treasury

Phone 684-2826 (513)

District Director

## Internal Revenue Service

Date:

APR 21 1971

In reply refer to:

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



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

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

Gentlemen:

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

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

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

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

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


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

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

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

This is a determination letter.

Very truly yours,

  
Paul A. Schuster  
District Director

	Eastern Star			St Paul / Douglas			HYR			Senior Outreach			IFAP		
FYE 9/30	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022
Revenue	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
Congregational	-	-	-	-	-	-	-	-	-	24,473	30,000	30,000	19,313	23,000	22,000
Indiv & Grps	-	-	-	95	-	-	50	5,000	8,000	7,627	7,000	7,000	85,558	58,850	39,000
Program Income	752,581	1,006,657	1,168,513	1,038,142	1,153,914	1,497,070	54,412	72,150	90,750	6,782	5,000	3,000	-	-	-
Private Grants	-	-	-	-	-	-	-	-	-	66,000	66,000	66,000	116,235	99,000	63,200
Metro	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	74,720	51,000	51,000
KIPDA	-	-	-	-	-	-	-	-	-	74,179	59,800	66,176	-	-	-
CARES grant	25,275	-	-	18,375	-	-	-	-	-	-	-	-	-	-	-
Fundraisers	-	-	-	-	-	-	-	-	-	-	-	-	-	32,000	22,000
Mgmt Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend, Etc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	778,381	1,006,657	1,168,513	1,056,612	1,153,914	1,497,070	54,462	77,150	98,750	189,061	177,800	192,176	295,826	263,850	197,200
Expenses															
Wages	568,264	615,392	730,132	785,458	778,401	884,817	32,120	28,000	28,000	123,133	95,385	105,402	72,828	75,591	79,276
FICA	42,734	47,528	55,855	58,106	59,548	67,689	2,121	1,607	1,607	9,390	7,297	7,950	5,494	5,783	5,945
Benefits	74,180	83,656	79,314	124,918	141,399	155,538	-	-	-	15,591	16,564	16,671	7,914	8,813	6,070
Insurance	12,424	14,000	12,168	15,628	20,112	21,792	1,333	2,163	2,163	2,640	3,146	3,200	1,601	2,032	2,050
Program Exp	177,512	177,919	219,082	137,881	154,100	179,096	41,357	43,935	54,250	22,447	24,550	16,450	7,212	5,750	4,100
Client Assistance	-	-	-	-	-	-	-	-	-	5,990	10,000	10,000	182,776	139,100	83,500
Housing	-	1	1	60,200	57,800	63,580	7,996	540	2,000	8,100	10,800	12,600	13,000	10,800	12,600
Equip Expense	11,482	9,000	5,000	2,892	5,000	5,000	-	-	-	163	-	-	163	-	-
Reserve Fund	-	-	-	-	-	-	-	1,026	-	-	-	-	-	-	-
Mgmt Fee Exp	39,365	50,333	58,426	53,057	57,696	74,853	3,928	3,808	4,937	9,460	8,890	17,817	16,266	13,193	18,700
Total Expenses	936,304	1,007,229	1,170,118	1,248,483	1,284,196	1,462,518	91,594	83,613	95,492	199,651	179,167	191,890	309,993	263,597	214,641
Operating Gain/(Loss)	(157,923)	(572)	(1,605)	(191,871)	(130,282)	34,552	(37,133)	(6,463)	3,259	(10,590)	(1,367)	286	(14,167)	254	(17,441)



FYE 9/30	Central Office			Facilities			Grand Totals		
	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
<b>Revenue</b>									
Congregational	16,262	-	-	-	-	-	60,048	53,000	52,000
Indiv & Grps	1,745	1,500	10,000	-	-	-	95,025	67,350	56,000
Program Income	677	-	-	-	-	110,000	1,798,182	2,165,571	2,778,583
Private Grants	-	-	-	-	-	-	182,235	165,000	129,200
Metro	-	-	-	-	-	-	84,720	61,000	61,000
KIPDA	-	-	-	-	-	-	74,179	59,800	66,176
CARES grant	18,675	-	-	-	-	-	62,325	-	-
Fundraisers	83,488	31,000	16,000	-	-	-	83,488	63,000	48,000
Mgmt Fees	122,076	133,909	182,950	-	-	-	122,076	133,909	182,950
Dividend, Etc	88,034	-	-	-	-	-	88,034	-	-
<b>Total Revenue</b>	<b>330,957</b>	<b>166,409</b>	<b>208,950</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>2,650,836</b>	<b>2,768,630</b>	<b>3,373,909</b>
<b>Expenses</b>									
Wages	115,049	115,769	126,812	-	-	7,800	1,664,732	1,680,538	1,934,239
FICA	8,512	8,856	9,701	-	-	597	124,236	129,012	147,737
Benefits	42,255	36,503	34,163	-	-	-	264,858	286,935	291,756
Insurance	12,981	6,402	4,277	-	-	2,500	45,273	45,692	45,986
Program Exp	75,777	44,386	42,358	-	-	67,700	420,828	406,705	528,786
Client Assistance	-	-	-	-	-	-	188,766	149,100	93,500
Housing	6,500	6,000	7,200	-	-	33,600	87,800	85,401	129,581
Equip Expense	379	500	650	-	-	-	15,078	14,500	10,650
Reserve Fund	-	-	-	-	-	-	-	-	-
Mgmt Fee Exp	-	-	-	-	-	11,000	118,148	130,111	180,796
<b>Total Expenses</b>	<b>291,092</b>	<b>228,951</b>	<b>276,670</b>	<b>-</b>	<b>-</b>	<b>125,597</b>	<b>2,985,523</b>	<b>2,963,140</b>	<b>3,441,434</b>
<b>Operating Gain/(Loss)</b>	<b>39,865</b>	<b>(62,543)</b>	<b>(67,720)</b>	<b>-</b>	<b>-</b>	<b>(15,597)</b>	<b>(334,687)</b>	<b>(194,510)</b>	<b>(67,525)</b>



3400 Dutchmans Lane  
Louisville, Kentucky 40205

502.459.5000 phone  
502.459.5309 fax

accountants@kingcorporategroup.com  
www.kingcoepa.com

James O. King, Jr., CPA (1951-2015)  
Ronnie J. Harris, Jr., President  
Christopher A. Fralick, CEO

Amanda J. Drake	David A. James
T. Jane Beach	Megan E. Fiske
Larry K. Fralick	Rose K. Hofmann
Julie L. Kubac	Savannah Nolenmey
Heather M. Rattliff	Samuel A. Souers
Nicholas R. Taylor	Ellen H. Thomas
Morgan T. Walker	Jonathan C. Yan

## **ACCOUNTANTS' COMPILATION REPORT**

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

Management is responsible for the accompanying financial statements of Highlands Community Ministries, Inc. (the "Organization"), which comprise the statement of financial position as of May 31, 2023, and the related statements of activity – historical and budgeted for the eight-month period ended May 31, 2023 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary historical and budgeted information included is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Highlands Community Ministries, Inc.

King + Company  
Certified Public Accountants

Louisville, Kentucky  
June 23, 2023

# Highlands Community Ministries

## Statement of Financial Position

As of May 31, 2023

	<u>Total</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
10010 PNC Operating Cking Acct	145,941.34
10020 Peoples Operating	250,019.18
10200 PNC Payroll Cking Acct	160,263.02
10210 Peoples Payroll	100,289.98
10300 PNC Bank Account-Gaming	158.00
10310 Peoples Gaming	10,000.00
10400 PNC CD	76,114.60
10900 Petty Cash	1,233.21
<b>Total Bank Accounts</b>	<b>\$ 744,019.33</b>
<b>Accounts Receivable</b>	
11010 A/R - Daycare Tuition & Fees	0.00
11011 St Paul A/R Daycare Tuition & Fees	5,681.79
11012 Eastern Star - A/R Daycare Tuition & Fees	1,462.81
<b>Total 11010 A/R - Daycare Tuition &amp; Fees</b>	<b>\$ 7,144.60</b>
<b>Total Accounts Receivable</b>	<b>\$ 7,144.60</b>
<b>Other Current Assets</b>	
12000 Prepaid Expenses	21,210.79
13000 Invst Unrestricted Undesignated	0.00
13100 Operating Centers	
13110 Eastern Star Childcare Reserve & Replacement	247,630.00
13120 St Paul/Douglass Childcare Reserve & Replacement	355,685.00
13140 Senior Outreach Reserve & Replacement	28,826.00
13150 IFAP Reserve & Replacement	29,550.00
13160 HYR Reserve & Replacement	26,133.00
13170 Central Office Reserve & Replacement	500,000.00
13180 Facilities Program Reserve & Replacement	16,500.00
<b>Total 13100 Operating Centers</b>	<b>\$ 1,204,324.00</b>
13500 Fringe Benefit Fund	
13510 Retirement Support Fund	266,762.71
13520 Carmen Sharp Senior Services Fund	22,594.24
13530 Elton Hess Senior Services Fund	1,019.14
13540 Raymond Lutz Fund (unrestricted)	242,996.10
<b>Total 13500 Fringe Benefit Fund</b>	<b>\$ 533,372.19</b>
13900 Quasi Endowment Fund	1,218,895.54
<b>Total 13000 Invst Unrestricted Undesignated</b>	<b>\$ 2,956,591.73</b>
<b>Total Other Current Assets</b>	<b>\$ 2,977,802.52</b>
<b>Total Current Assets</b>	<b>\$ 3,728,966.45</b>

See Accountant's Compilation Report

# Highlands Community Ministries

## Statement of Financial Position

As of May 31, 2023

	<u>Total</u>
<b>Fixed Assets</b>	
15200 Office - Equipment	58,016.07
15300 Program - Furniture & Fixtures	151,762.43
15400 Program - Equipment	32,335.74
15500 Vehicles	76,411.91
15600 Buildings	949,717.94
15700 Building Improvements	4,245.00
15890 Facility Imprvmts	178,910.18
17200 Accum Depr - Office Equipment	-57,733.00
17400 Accum Depr - Program Equipment	-175,098.00
17500 Accum Depr - Vehicles	-25,976.00
17700 Accum Depr - Bldg Improvements	2,727.00
17810 20' Shipping Container	8,950.00
17890 Acc Depr - Facility Imprvmts	-129,209.00
<b>Total Fixed Assets</b>	<b>\$ 1,075,060.27</b>
<b>TOTAL ASSETS</b>	<b>\$ 4,804,026.72</b>

See Accountant's Compilation Report

# Highlands Community Ministries

## Statement of Financial Position

As of May 31, 2023

	<u>Total</u>
<b>LIABILITIES AND NET ASSETS</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 Accounts Payable	10,021.80
<b>Total Accounts Payable</b>	<b>\$ 10,021.80</b>
<b>Other Current Liabilities</b>	
21000 Credit Cards Payable - PNC VISA	877.40
22000 Payroll Clearing	12,341.80
22010 Accrued Wages	51,385.43
22110 Accrued Employers' Fica Exp.	36,077.25
23050 FICA Tax w/h Payable	1,445.85
23300 Garnishment w/h Payable	7,988.53
24010 Line of Credit Payable - PNC	387.19
24100 KY Sales Tax Payable	85.50
26000 Prepaid Tuition - Daycare	0.00
26001 St Paul - Prepaid Tuition	26,826.53
26002 Eastern Star - Prepaid Tuition	7,131.66
<b>Total 26000 Prepaid Tuition - Daycare</b>	<b>\$ 33,958.19</b>
26999 Parent Group Holdings	-202.29
<b>Total Other Current Liabilities</b>	<b>\$ 144,344.85</b>
<b>Total Current Liabilities</b>	<b>\$ 154,366.65</b>
<b>Long-Term Liabilities</b>	
27700 N/P Peoples Bank - 510290	359,772.22
<b>Total Long-Term Liabilities</b>	<b>\$ 359,772.22</b>
<b>Total Liabilities</b>	<b>\$ 514,138.87</b>
<b>Net Assets</b>	
11000 Reconciliation Clearing	-138,477.20
25172 Def Rev - Investment	-476,142.10
30000 Opening Balance Equity	3,521,291.39
32900 Unrestricted Net Assets	284,372.81
<b>Change in Net Assets</b>	1,098,842.95
<b>Total Net Assets</b>	<b>\$ 4,289,887.85</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 4,804,026.72</b>

See Accountant's Compilation Report

# Highlands Community Ministries Budget vs. Actuals: FY 09/30/2023 Budget - FY23 P&L Classes October 2022 - May 2023

	01 Douglas/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assist		06 HYR		07 Central Office		08 Facilities		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Revenue																
40000 Congregations Donations					29,145.13	20,333.32	22,372.25	20,333.32			13,239.45	6,666.64			51,517.38	40,333.32
41000 Individuals & Groups Donations					1,897.39	5,333.32	481.44	9,118.68							17,938.28	27,785.32
43000 Daycare tuition	921,116.08	1,065,098.25	744,793.19	762,772.00					2,320.00	6,666.68			48,269.00	28,236.00	1,685,995.27	1,827,870.25
43050 Rental Income Monthly													16,480.00	0.00	16,480.00	0.00
43100 Rent Esterle													8,924.51	7,270.24	8,924.51	7,270.24
43150 Event Rentals not Wedding													21,500.00	24,000.00	21,500.00	24,000.00
43450 Housing from HCM															610.00	1,333.32
45100 Mobile Meals III-C (donations)					610.00	1,333.32									14,442.98	15,000.00
45200 Title III-C Reimbursement					14,442.98	15,000.00									20,428.00	22,666.68
45300 Title III-B Senior Center (Kipd					20,428.00	22,666.68									0.00	0.00
45600 Title III-D Health Promotion						1,200.00	166.68								27,333.36	27,333.36
45800 Highlands Court Contract					27,333.36	27,333.32									6,250.00	16,666.68
45850 Highland Court Nonprof Contract					6,250.00	16,666.68									33.00	0.00
45900 Transportation Fees					33.00										12,575.00	13,500.00
46050 Thanksgiving Donations															21,372.85	26,000.00
46100 Christmas Donations															1,000.00	0.00
46200 Client Pledges from Churches															250.00	0.00
46900 Client Co-pays in IFAP															13,500.00	13,500.00
47100 HYR Spring Soccer Registration															26,000.00	26,000.00
47110 Spring Soccer Sponsorships															1,000.00	0.00
47200 HYR Summer Baseball Registration															61,473.46	33,333.32
47210 HYR Summer Baseball Sponsorship															4,712.50	1,666.68
47226 Summer Baseball KRM Donations															16,142.06	10,200.00
47300 HYR Fall Soccer Registration															666.68	0.00
47310 HYR Fall Soccer Sponsorships															285.00	0.00
47326 Fall Soccer KRM Donations															33,333.32	33,333.32
47400 HYR Winter Sports Registration															2,500.00	1,666.68
47410 HYR Winter Sports Sponsorships															272.00	1,333.32
48000 Annual Campaign															46,227.12	22,666.68
48050 Give Local Louisville Campaign															2,225.00	1,333.32
48070 Major Contributors															20,002.00	6,666.68
48099 Annual Campaign - Allocated Out															4,224.10	13,333.36
48299 Empty Bowls - Allocated Out															0.00	3,333.36
48300 Taste of Highlands - Sales etc															0.00	-5,666.68
48350 Taste of Highlands - sponsorships															9,763.25	6,666.64
48360 Taste of Highlands Donations															1,750.00	0.00
49000 Management Fees															200.00	0.00
49500 HCM Community Classes/Events															144,450.77	149,984.00
49990 Miscellaneous Income															6,803.31	3,333.36
52000 State & Local Grant Revenues															29,594.11	0.00
52020 State Funded American Rescue Plan															100,000.00	0.00
Total 52000 State & Local Grant Revenues															331,796.04	286,000.00
52001 Metro L'ville EAF Grant - IFAP															0.00	0.00
52021 Metro Lou NDF Grant - Cen Off															25,250.00	33,666.68
55000 LG&E Grant - ACW															10,000.00	6,666.68
55100 LG&E Grant - Winterhelp															32,000.00	88,000.00
55200 Louisville Water Co Grant															30,968.75	7,124.68
56000 Foundation & Corporate Grants															21,000.00	12,000.00
57000 Dividends, Interest & Income															13,852.50	0.00
Total Revenue															90,053.71	0.00
Gross Profit	\$ 1,113,615.04	\$ 1,239,098.25	\$ 892,985.71	\$ 874,772.00	\$ 112,045.31	\$ 122,866.68	\$ 158,854.73	\$ 154,493.40	\$ 144,157.14	\$ 112,866.68	\$ 403,587.15	\$ 216,630.72	\$ 108,524.23	\$ 75,986.24	\$ 2,923,749.31	\$ 2,826,713.97
	\$ 1,113,615.04	\$ 1,239,098.25	\$ 892,985.71	\$ 874,772.00	\$ 112,045.31	\$ 122,866.68	\$ 158,854.73	\$ 154,493.40	\$ 144,157.14	\$ 112,866.68	\$ 403,587.15	\$ 216,630.72	\$ 108,524.23	\$ 75,986.24	\$ 2,923,749.31	\$ 2,826,713.97

Highlands Community Ministries  
Budget vs. Actuals: FY 09/30/2023 Budget - FY23 P&L Classes  
October 2022 - May 2023

	01 Douglas/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assist		06 HYR		07 Central Office		08 Facilities		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Expenditures																
60000 Wages - operational	656,049.86	683,730.64	481,051.46	547,022.00	83,563.83	73,661.32	47,117.85	36,742.00	27,422.65	28,000.00	121,772.50	94,604.64	22,805.11	6,200.00	1,439,983.26	1,469,960.60
60200 Wages - Ill B						12,554.68						40,000.00			0.00	12,554.68
60600 Wages - Foundin. & Corp. Grants																
60900 FICA Exp. (employer's)	49,315.87	53,860.00	36,362.87	41,807.36	8,836.13	5,073.32	4,856.69	2,810.68	2,097.84	2,142.00	8,117.34	7,236.64	1,720.52	384.40	111,307.26	114,314.40
62000 Health and Disability Insurance	41,100.82	56,171.20	26,939.61	47,656.00	5,134.44	7,290.68	3,696.60	5,811.32			16,348.72	19,700.64			93,220.19	135,429.64
62100 Life Ins	926.50	790.08	973.67	912.00	187.90	118.00	49.76	48.68			238.53	86.64			2,376.36	1,935.40
62398 Pension Exp.	6,317.61	4,016.00	7,229.16	5,008.00	2,024.41	1,483.32	-216.61	115.32			4,505.83	1,192.00			19,860.40	11,814.64
63000 Insurance - Commercial Package	2,196.03	1,149.20	7,927.93	7,772.00	1,392.03	1,863.32	1,392.03	1,863.32	1,392.03	1,222.00	1,392.23	2,133.36	6,723.93	6,666.64	22,016.21	21,969.84
63100 Insurance - Crime Policy												266.64			0.00	266.64
63200 Insurance - D & O	2,896.32	2,600.00	2,396.54	2,600.00	454.47	352.68	90.93	69.32	125.76	220.00	262.13	416.64	186.85	1,890.00	186.85	1,890.00
63400 Insurance - Workers Comp.					1,669.21		1,669.22	1,056.00	1,669.26				90.84		6,316.99	6,356.64
63500 Insurance - Auto Insurance	1,877.19	1,616.00	1,698.03	2,000.00	276.62	562.68	757.10	438.00	404.92	166.68	3,608.45	1,631.44	10.09		5,007.69	1,096.00
64000 Office Supplies		60.00				266.68	15.73				749.80	294.72			8,632.40	6,414.80
64100 Postage										2,000.00					765.53	621.40
64150 Printing & Copying															0.00	2,000.00
64200 Advertising/Marketing/Promotion	4,462.90	1,666.64	3,766.50	3,666.68					2,939.25	133.32	3,278.25	6,666.64	100.00		14,436.90	11,533.28
64210 Membership & Publications											2,014.90	805.36			2,014.90	805.36
64500 Telephone	1,368.87	1,800.00									246.31			6,200.00	9,996.27	9,932.00
64600 Utilities															11,555.29	9,850.00
64605 LGE Main															16,272.92	9,600.00
64610 LGE Parking			2,794.43	1,320.00											2,145.92	2,000.00
64620 LGE Esterie			10,632.68	9,850.00											3,432.59	2,666.64
64690 LWC															3,054.77	3,900.00
64700 Information Technology-Software	1,416.00	499.21	549.99	324.00	329.49	176.00	1,219.63	176.00			2,359.27	349.36			5,877.38	1,524.57
64710 Information Technology-Hardware		128.00		166.68	434.98		233.32				1,116.38	44.64	24.99		1,576.35	572.64
64730 Website												120.00			0.00	120.00
64800 Brightwheel software	975.00	2,880.00	2,160.00	2,160.00							1,088.26				3,135.00	5,940.00
64900 Staff Development	1,072.50	3,200.00	1,342.00	2,333.36											3,512.76	5,533.36
64910 Staff & Other Licensure Fees	2,036.75	360.00	1,135.00	266.68	769.73	93.32					300.00	40.00			3,941.48	760.00
64920 Staff Recognition	3,957.83	2,400.00	2,879.96	2,666.64	500.00	66.68	100.00					66.64			7,737.79	5,266.64
64930 Travel Reimbursement				16.68								333.36			0.00	390.04
64950 Criminal Records Checks				163.32											0.00	163.32
64990 Bank and Interest Fees	0.08		1.47		3.00	88.00	3.00		105.33		749.95	792.00	292.32	80.00	1,155.15	960.00
65000 Housing	15,225.00	39,200.00		1.00	8,400.00	8,400.00	8,400.00				4,800.00	4,800.00			36,825.00	60,801.00
65100 Janitorial Supplies	1,272.29	2,800.00	9,705.77	9,984.00	0.00		648.55	53.32					8,633.05	8,160.00	20,295.66	20,997.32
65110 Trash Pickup															725.73	0.00
65200 Building Maintenance	14,918.67	14,000.00	29,805.24	25,840.00	0.00		19,811.00					1,600.00			113,359.14	48,106.64
65210 Building Maintenance Materials			1,915.74	2,424.68								50.00			1,048.85	2,964.59
65215 Plumbing & Electrical & Sewer								212.68					628.48	1,333.36	628.48	1,546.04
65260 Pest Control													675.00	600.00		600.00
65295 HVAC Maintenance			3,658.65	5,000.00									5,006.99	666.64	5,006.99	666.64
65300 Grounds Maintenance															8,586.15	9,000.00
65400 Playground Maintenance		2,500.00	215.08										4,927.50	4,000.00	215.08	2,500.00
65450 Esterie House Repair & Maintenance															0.00	333.36
65500 Facility Improvements	125.00		8,692.73	6,666.68											8,817.73	6,666.68
65910 License Membership Fees					1,967.13	1,200.00	1,967.13	1,468.00	1,967.13	1,690.00					504.00	116.64
66000 Accounting Fees	9,833.67	7,600.00	9,833.67	7,712.00							51,404.21	1,253.36	3,917.13	1,640.00	80,890.07	22,863.36
66050 Payroll Service Fees											306.50	12,693.36			381.50	12,693.36
66100 Audit	840.00		840.00		168.00		168.00		168.00				168.00		13,520.00	6,666.64
66180 Other Professional Fees															23,795.00	1,333.36
66300 Outside Services															1,006.00	533.36
67000 Food & Food Supplies	73,986.75	68,000.00	56,850.76	52,944.00	0.00										130,837.51	120,944.00
67050 Diapers	6,561.39	8,000.00	5,286.33	4,208.00	0.00										11,849.72	12,208.00
67100 Wipes			1,900.50	2,136.00											4,546.50	5,336.00
67210 Programs - Spanish	3,960.00	5,120.00	4,680.00	4,000.00											8,640.00	9,120.00
67230 Programs - Stretch-n-Grow	4,640.00	8,000.00	5,750.00	5,333.32											10,400.00	13,333.32



Highlands Community Ministries  
Budget vs. Actuals: FY 09/30/2023 Budget - FY23 P&L Classes  
October 2022 - May 2023

	01 Douglas/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assist		06 HYR		07 Central Office		08 Facilities		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
67300 Special Events	390.00	300.00	716.58	1,466.68											1,106.58	1,766.68
67400 Classroom Supplies	7,147.09	4,864.00	12,325.70	9,210.68											19,472.79	13,674.68
68200 Community Education & Outreach	77.97										4,206.00	3,333.36			4,283.97	3,333.36
68300 Prog/Activities - Sr Day Center					196.55										196.55	0.00
68910 Newsletter											10,823.39	8,000.00			10,823.39	8,000.00
68920 Postage for Newsletter											2,472.51	166.64			2,472.51	166.64
69100 NDF Lunch Program															0.00	2,400.00
69210 Title III-B Subcont - Tai Chi					2,075.00										2,075.00	0.00
69220 Title III-B Subcont - Exercise					3,355.00										3,355.00	3,733.32
69240 Title III-B Subcont - Artist					1,910.00										1,910.00	3,800.00
69260 Title III-B Subcon - Wellness															0.00	480.00
69270 Title III-B Subcon - Dance					100.00										100.00	1,333.32
69400 Title III-D Expenses																0.00
69500 Highlands Court Expenses																0.00
69910 Trst To Metro III-B Meals dons					722.50											1,200.00
69950 Vehicle Maintenance					110.03											333.32
70090 LG&E ACM Payments							2,422.76	374.00	23.63	9,666.68	53.00	166.64			722.50	1,000.00
70100 LG&E Winterhelp Payments							50,243.13	48,000.00	179.60						2,609.42	10,207.32
70200 Lou Water Co Payments							30,746.22	7,124.68							30,422.73	48,000.00
70300 Ministerial - rent, utils, meds							23,672.14	12,000.00							30,746.22	7,124.68
70400 Pledges Support							9,908.98	8,000.00							23,672.14	12,000.00
70420 State Funded American Rescue Plan Exp	43,551.34	51,350.08	5,975.27		1,400.00		14,827.66	26,000.00							14,827.66	26,000.00
70500 Client Assist from Client Funds																0.00
70800 Kitchen & Food Bank Supplies					240.42		90.80	438.00			6.33				331.22	438.00
70910 Thanksgiving Program																0.00
70920 Christmas Program																1,000.00
70930 Back-to-School Program							10,770.57	11,200.00							10,770.57	11,200.00
71000 Portajon															0.00	0.00
71050 HYR Coaches Clinic									503.90	533.32					503.90	533.32
71100 Spring Soccer Shirts & Banners									270.73	400.00					270.73	400.00
71110 Spring Soccer Pics & Medals									14,550.95	8,000.00					14,550.95	8,000.00
71120 Spring Soccer Referees									5,066.76	2,933.32					5,066.76	2,933.32
71150 Spring Soccer Field Maint									7,793.25	2,000.00					7,793.25	2,000.00
71160 Spring Soccer Equip & Supplies									1,265.70	1,666.68					1,265.70	1,666.68
71170 Spring Soccer Special Events									561.44	333.32					561.44	333.32
71200 Summer Baseball Shirts & Banners																0.00
71210 Summer Baseball Pics & Medals																0.00
71220 Summer Baseball Umphies									9,075.26	2,000.00					9,075.26	2,000.00
71250 Summer Baseball Field Maint																0.00
71260 Summer Baseball Equip & Supplies									441.50	200.00					441.50	200.00
71300 Fall Soccer Shirts & Banners									696.42	1,000.00					696.42	1,000.00
71310 Fall Soccer Pictures & Medals									1,079.77	333.32					1,079.77	333.32
71320 Fall Soccer Referees									12,961.24	8,000.00					12,961.24	8,000.00
71330 Fall Soccer Coaches									4,352.17	2,933.32					4,352.17	2,933.32
71340 Fall Soccer KRM Expenses									4,227.00	2,000.00					4,227.00	2,000.00
71350 Fall Soccer Field Maint									66.68						66.68	
71360 Fall Soccer Equipment & Supply									2,000.00						2,000.00	
71370 Fall Soccer Special Events									500.00	1,666.68					500.00	1,666.68
71400 Winter Basketball/Futsal Shirts & Banners									421.69	333.32					421.69	333.32
71410 Winter Basketball/Futsal Pics & Medals																0.00
71420 Winter Basketball/Futsal Referees									10,274.66	5,333.32					10,274.66	5,333.32
71450 Winter Basketball/Futsal Field Maint									3,637.03	2,000.00					3,637.03	2,000.00
71460 Winter Basketball/Futsal Equip & Supplies									6,237.50	2,000.00					6,237.50	2,000.00
71470 Winter Basketball/Futsal Special Events									11,340.00	9,333.32					11,340.00	9,333.32
72110 Highland Shepherds									1,401.59						1,401.59	0.00
72150 Interfaith Activity/Program									629.15						629.15	0.00
72200 Board Meetings											42.31	200.00			42.31	200.00
											586.47	666.64			586.47	666.64

Highlands Community Ministries  
Budget vs. Actuals: FY 09/30/2023 Budget - FY23 P&L Classes  
October 2022 - May 2023

	01 Douglas/St Paul Daycare		02 Eastern Star Daycare		04 Senior Outreach Program		05 Individual & Family Assist		06 HYR		07 Central Office		08 Facilities		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
72210 Board Development Meetings																
72350 Business Meetings																
73000 Annual Campaign - Printing					28.17						2,950.00	666.64			2,950.00	666.64
73400 Taste of the Highlands											3,662.34	1,200.00			3,662.51	1,200.00
73500 Empty Bowls																
79000 Miscellaneous Expenses	87.36	400.00	32.32		0.00						4,420.73	2,666.64			4,420.73	2,666.64
79100 Equipment Expense	603.19	800.00	11,491.20	3,333.32												
79150 Equipment Repair & Maint.																
80200 HCC - Loan gmt																
99000 Management Fee																
Total Expenditures	55,680.76	52,000.00	44,149.28	43,738.58	11,204.54	13,140.00	15,985.48	17,923.32	7,797.50	5,443.32			11,109.66	666.64	3,050.44	1,066.68
Net Operating Revenue	\$ 1,016,774.11	\$ 1,084,867.05	\$ 804,117.62	\$ 860,322.34	\$ 137,453.58	\$ 141,910.64	\$ 231,844.10	\$ 193,119.96	\$ 143,484.81	\$ 108,150.60	\$ 293,276.40	\$ 223,874.64	\$ 200,088.80	\$ 97,073.60	\$ 2,827,019.42	\$ 2,709,112.83
Other Revenue	\$ 96,840.93	\$ 154,437.20	\$ 78,868.09	\$ 14,449.66	\$ 25,408.27	\$ 19,043.96	\$ 72,989.37	\$ 8,626.56	\$ 672.33	\$ 4,716.08	\$ 110,290.75	\$ 7,243.92	\$ 91,544.57	\$ 21,087.36	\$ 96,729.89	\$ 117,601.14
59210 Employee Retention Credit											1,002,113.06				1,002,113.06	0.00
Total Other Revenue	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,002,113.06	\$ 0.00
Net Other Revenue	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,002,113.06	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,002,113.06	\$ 0.00
Net Revenue	\$ 96,840.93	\$ 154,437.20	\$ 78,868.09	\$ 14,449.66	\$ 25,408.27	\$ 19,043.96	\$ 72,989.37	\$ 8,626.56	\$ 672.33	\$ 4,716.08	\$ 1,112,403.61	\$ 7,243.92	\$ 91,544.57	\$ 21,087.36	\$ 1,098,842.95	\$ 117,601.14

**Highlands Community Ministries**  
**Douglass/St. Paul Daycare Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>01. Douglass/St Paul Daycare</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Revenue</b>		
<b>43000 Daycare tuition</b>	921,116.08	1,065,098.25
<b>52000 State &amp; Local Grant Revenues</b>		
<b>52020 State Funded American Rescue Plan</b>	192,498.96	174,000.00
<b>Total 52000 State &amp; Local Grant Revenues</b>	<b>\$ 192,498.96</b>	<b>\$ 174,000.00</b>
<b>Total Revenue</b>	<b>\$ 1,113,615.04</b>	<b>\$ 1,239,098.25</b>
<b>Gross Profit</b>	<b>\$ 1,113,615.04</b>	<b>\$ 1,239,098.25</b>

See Accountant's Compilation Report

**Highlands Community Ministries**  
**Douglass/St. Paul Daycare Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>01. Douglass/St Paul Daycare</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Expenditures</b>		
60000 Wages - operational	656,049.86	683,730.64
60900 FICA Exp. (employer's)	49,315.87	53,860.00
62000 Health and Disability Insurance	41,100.82	56,171.20
62100 Life Ins	926.50	790.08
62998 Pension Exp.	6,317.61	4,016.00
63000 Insurance - Commercial Package	2,196.03	1,149.20
63400 Insurance - Workers Comp.	2,896.32	2,600.00
64000 Office Supplies	1,877.19	1,616.00
64100 Postage		60.00
64200 Advertising/Marketing/Promotion	4,462.90	1,666.64
64500 Telephone	1,368.87	1,600.00
64700 Information Technology-Software	1,419.00	499.21
64700 Information Technology-Hardware		128.00
64800 Brightwheel software	975.00	2,880.00
64900 Staff Development	1,072.50	3,200.00
64910 Staff & Other Licensure Fees	2,036.75	360.00
64920 Staff Recognition	3,957.83	2,400.00
64990 Bank and Interest Fees	0.08	
65000 Housing	15,225.00	39,200.00
65100 Janitorial Supplies	1,272.29	2,800.00
65200 Building Maintenance	14,918.67	14,000.00
65400 Playground Maintenance		2,500.00
65500 Facility Improvements	125.00	
66000 Accounting Fees	9,833.67	7,600.00
66100 Audit	840.00	
67000 Food & Food Supplies	73,986.75	68,000.00
67050 Diapers	6,561.39	8,000.00
67100 Wipes	1,900.50	3,200.00
67210 Programs - Spanish	3,960.00	5,120.00
67230 Programs - Stretch-n-Grow	4,640.00	8,000.00
67390 Special Events	390.00	300.00
67400 Classroom Supplies	7,147.09	4,664.00
68200 Community Education & Outreach	77.97	
70420 State Funded American Rescue Plan Exp	43,551.34	51,350.08
79000 Miscellaneous Expenses	87.36	400.00
79100 Equipment Expense	603.19	800.00
99000 Management Fee	55,680.76	52,000.00
<b>Total Expenditures</b>	<b>\$ 1,016,774.03</b>	<b>\$ 1,084,661.05</b>
<b>Net Operating Revenue</b>	<b>\$ 96,841.01</b>	<b>\$ 154,437.20</b>
<b>Net Revenue</b>	<b>\$ 96,841.01</b>	<b>\$ 154,437.20</b>

See Accountant's Compilation Report

**Highlands Community Ministries**  
**Eastern Star Daycare Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>02. Eastern Star Daycare</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Revenue</b>		
<b>43000 Daycare tuition</b>	744,793.19	762,772.00
<b>48000 Annual Campaign</b>	95.44	
<b>52000 State &amp; Local Grant Revenues</b>		
<b>52020 State Funded American Rescue Plan</b>	138,097.08	112,000.00
<b>Total 52000 State &amp; Local Grant Revenues</b>	<b>\$ 138,097.08</b>	<b>\$ 112,000.00</b>
<b>Total Revenue</b>	<b>\$ 882,985.71</b>	<b>\$ 874,772.00</b>
<b>Gross Profit</b>	<b>\$ 882,985.71</b>	<b>\$ 874,772.00</b>

See Accountant's Compilation Report

**Highlands Community Ministries**  
**Eastern Star Daycare Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>02. Eastern Star Daycare</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Expenditures</b>		
60000 Wages - operational	481,051.46	547,022.00
60900 FICA Exp. (employer's)	36,362.87	41,807.36
62000 Health and Disability Insurance	26,939.61	47,656.00
62100 Life Ins	973.67	912.00
62998 Pension Exp.	7,229.16	5,008.00
63000 Insurance - Commercial Package	7,527.93	7,072.00
63400 Insurance - Workers Comp.	2,396.54	2,600.00
64000 Office Supplies	1,698.03	2,000.00
64200 Advertising/Marketing/Promotion	3,756.50	3,066.68
64500 Telephone	2,794.43	1,232.00
64600 Utilities	10,632.68	9,850.00
64700 Information Technology-Software	549.99	324.00
64700 Information Technology-Hardware		166.68
64800 Brightwheel software	2,160.00	2,160.00
64900 Staff Development	1,342.00	2,333.36
64910 Staff & Other Licensure Fees	1,135.00	266.68
64930 Travel Reimbursement		16.68
64950 Criminal Record Checks		163.32
64990 Bank & Interest Fees	1.47	
65000 Housing		1.00
64920 Staff Recognition	2,879.96	2,666.64
65100 Janitorial Supplies	9,705.77	9,984.00
65200 Building Maintenance	29,905.24	25,840.00
65210 Building Maintenance Materials	1,915.74	2,424.68
65300 Grounds Maintenance	3,658.65	5,000.00
65400 Playground Maintenance	215.08	
65500 Facility Improvements	8,692.73	6,666.68
66000 Accounting Fees	9,833.67	7,712.00
66100 Audit	840.00	
67000 Food & Food Supplies	56,850.76	52,944.00
67050 Diapers	5,288.33	4,208.00
67100 Wipes	2,646.00	2,136.00
67210 Programs - Spanish	4,680.00	4,000.00
67230 Programs - Stretch-n-Grow	5,760.00	5,333.32
67390 Special Events	716.58	1,466.68
67400 Classroom Supplies	12,325.70	9,210.68

See Accountant's Compilation Report

**Highlands Community Ministries**  
**Eastern Star Daycare Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>02. Eastern Star Daycare</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>70420 State Funded American Rescue Plan Exp</b>	5,979.27	
<b>79000 Miscellaneous Expenses</b>	32.32	
<b>79100 Equipment Expense</b>	11,491.20	3,333.32
<b>99000 Management Fee</b>	44,149.28	43,738.58
<b>Total Expenditures</b>	<b>\$ 804,117.62</b>	<b>\$ 860,322.34</b>
<b>Net Operating Revenue</b>	<b>\$ 78,868.09</b>	<b>\$ 14,449.66</b>
<b>Net Revenue</b>	<b>\$ 78,868.09</b>	<b>\$ 14,449.66</b>

See Accountant's Compilation Report



**Highlands Community Ministries**  
**Senior Outreach Program Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>04. Senior Outreach Program</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Revenue</b>		
40000 Congregations Donations	29,145.13	20,000.00
41000 Individuals & Groups Donations	1,897.39	5,333.32
45100 Mobile Meals III-C (donations)	610.00	1,333.32
45200 Title III-C Reimbursement	14,442.98	15,000.00
45300 Title III-B Senior Center (kipd	20,428.00	22,666.68
45600 Title III-D Health Promotion		1,200.00
45800 Highlands Court Contract	27,333.36	27,333.32
45850 Highland Court Nonprof Contract	6,250.00	16,666.68
45900 Transportation Fees	33.00	
48000 Annual Campaign	705.45	6,666.68
52000 State & Local Grant Revenues		
52020 State Funded American Rescue Plan	1,200.00	
Total 52000 State & Local Grant Revenues	1,200.00	-
52201 Metro Lou NDF Grant - Cen Off	10,000.00	6,666.68
<b>Total Revenue</b>	<b>\$ 112,045.31</b>	<b>\$ 122,866.68</b>
<b>Gross Profit</b>	<b>\$ 112,045.31</b>	<b>\$ 122,866.68</b>

See Accountant's Compilation Report

**Highlands Community Ministries**  
**Senior Outreach Program Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>04. Senior Outreach Program</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Expenditures</b>		
60000 Wages - operational	83,563.83	73,661.32
60000 Wages - III B		12,554.68
60900 FICA Exp. (employer's)	8,836.13	6,073.32
62000 Health and Disability Insurance	5,134.44	7,290.68
62100 Life Ins	187.90	118.00
62998 Pension Exp.	2,024.41	1,483.32
63000 Insurance - Commercial Package	1,392.03	1,863.32
63400 Insurance - Workers Comp.	454.47	352.68
63500 Insurance - Auto Insurance	1,669.21	
64000 Office Supplies	276.62	562.68
64100 Postage		266.68
64710 Information Technology-Software	329.49	176.00
64710 Information Technology-Hardware	434.98	
64910 Staff & Other Licensure Fees	769.73	93.32
64920 Staff Recognition	500.00	66.68
64990 Bank and Interest Fees	3.00	88.00
65000 Housing	8,400.00	8,400.00
65100 Janitorial Supplies		
65200 Building Maintenance		
66000 Accounting Fees	1,967.13	1,200.00
66100 Audit	168.00	
67000 Food & Food Supplies		
67050 Diapers		
68300 Prog/Activities - Sr Day Center	196.55	
69100 NDF Lunch Program		2,400.00
69210 Title III-B Subcont - Tai Chi	2,075.00	
69220 Title III-B Subcont - Exercise	3,355.00	3,733.32
69240 Title III-B Subcont - Artist	1,910.00	3,800.00
69260 Title III-B Subcon - Wellness		480.00
69270 Title III-B Subcon - Dance	100.00	1,333.32
69400 Title III-B Expenses		1,200.00
69500 Highland Court Expenses		333.32

See Accountant's Compilation Report

**Highlands Community Ministries**  
**Senior Outreach Program Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>04. Senior Outreach Program</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
69910 Trsf To Metro Ill-B Meals dons	722.50	1,000.00
69990 Vehicle Maintenance	110.03	
70420 State Funded American Rescue Plan Exp	1,400.00	
70800 Kitchen & Food Bank Supplies	240.42	
72350 Business Meetings	28.17	
73500 Empty Bowls		
79150 Equipment Repair & Maint.		240.00
99000 Management Fee	11,204.54	13,140.00
<b>Total Expenditures</b>	<b>\$ 137,453.58</b>	<b>\$ 141,910.64</b>
<b>Net Operating Revenue</b>	<b>\$ (25,408.27)</b>	<b>\$ (19,043.96)</b>
<b>Net Revenue</b>	<b>\$ (25,408.27)</b>	<b>\$ (19,043.96)</b>

See Accountant's Compilation Report

**Highlands Community Ministries**  
**IFAP Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>05. Individual &amp; Family Assist</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Revenue</b>		
40000 Congregations Donations	22,372.25	20,333.32
41000 Individuals & Groups Donations	481.44	9,118.68
45600 Title III-D Health Promotion		166.68
46050 Thanksgiving Donations		250.00
46100 Christmas Donations	12,575.00	13,500.00
46200 Client Pledges from Churches	21,372.85	26,000.00
46900 Client Co-pays in IFAP		1,000.00
48000 Annual Campaign	834.44	
48099 Annual Campaign - Allocated Out		6,666.68
48299 Empty Bowls - Allocated Out		6,666.68
52001 Metro L'ville EAF Grant - IFAP	25,250.00	33,666.68
55000 LG&E Grant - ACM	24,000.00	48,000.00
55100 LG&E Grant - Winterhelp	30,968.75	7,124.68
55200 Louisville Water Co Grant	21,000.00	12,000.00
<b>Total Revenue</b>	<b>\$ 158,854.73</b>	<b>\$ 184,493.40</b>
<b>Gross Profit</b>	<b>\$ 158,854.73</b>	<b>\$ 184,493.40</b>

See Accountant's Compilation Report

**Highlands Community Ministries**  
**IFAP Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>05. Individual &amp; Family Assist</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Expenditures</b>		
60000 Wages - operational	47,117.85	36,742.00
60900 FICA Exp. (employer's)	4,856.69	2,810.68
62000 Health and Disability Insurance	3,696.60	5,611.32
62100 Life Ins	49.76	48.68
62998 Pension Exp.	(216.61)	115.32
63000 Insurance - Commercial Package	1,392.03	1,863.32
63400 Insurance - Workers Comp.	90.93	69.32
63500 Insurance - Auto Insurance	1,669.22	1,056.00
64000 Office Supplies	757.10	438.00
64700 Information Technology-Software	1,219.63	176.00
64710 Information Technology-Hardware		233.32
64920 Staff Recognition	100.00	66.68
64990 Bank & Interest Fees	3.00	
65000 Housing	8,400.00	8,400.00
65100 Janitorial Supplies	648.55	53.32
65200 Building Maintenance	19,811.00	
65215 Plumbing & Electrical		212.68
66000 Accounting Fees	1,967.13	1,468.00
66100 Audit	168.00	
69990 Vehicle Maintenance	2,422.76	374.00
70000 LG&E ACM Payments	30,243.13	48,000.00
70100 LG&E Winterhelp Payments	30,746.22	7,124.68
70200 Lou Water Co Payments	23,672.14	12,000.00
70300 Ministerial - rent, utils, meds	9,908.98	8,000.00
70400 Pledges Support	14,827.66	26,000.00
70500 Client Assist from Client Funds		1,000.00
70800 Kitchen & Food Bank Supplies	90.80	438.00
70910 Thanksgiving Program		250.00
70920 Christmas Program	10,770.57	11,200.00
73000 Annual Campaign - Printing		112.00
79100 Equipment Expense	1,084.11	
79150 Equipment Repair & Maint.	445.64	1,333.32
99000 Management Fee	15,885.48	17,923.32
<b>Total Expenditures</b>	<b>\$ 231,828.37</b>	<b>\$ 193,119.96</b>
<b>Net Operating Revenue</b>	<b>\$ (72,973.64)</b>	<b>\$ (8,626.56)</b>
<b>Net Revenue</b>	<b>\$ (72,973.64)</b>	<b>\$ (8,626.56)</b>

See Accountant's Compilation Report

**Highlands Community Ministries**  
**HYR Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>06. HYR</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Revenue</b>		
41000 Individuals & Groups Donations	2,320.00	6,666.68
47100 HYR Spring Soccer Registration	61,473.46	33,333.32
47110 Spring Soccer Sponsorships	4,712.50	1,666.68
47200 HYR Summer Baseball Registration	16,142.06	10,200.00
47210 HYR Summer Baseball Sponsorship		666.68
47226 Summer Baseball Sponsorships	285.00	
47300 HYR Fall Soccer Registration		33,333.32
47310 HYR Fall Soccer Sponsorships	2,500.00	1,666.68
47326 Fall Soccer KRM Donations	272.00	1,333.32
47400 HYR Winter Sports Registration	46,227.12	22,666.68
47410 HYR Winter Sports Sponsorships	2,225.00	1,333.32
55000 LG&E Grant - ACM	8,000.00	
<b>Total Revenue</b>	<b>\$ 144,157.14</b>	<b>\$ 112,866.68</b>
<b>Gross Profit</b>	<b>\$ 144,157.14</b>	<b>\$ 112,866.68</b>

See Accountant's Compilation Report

**Highlands Community Ministries**  
**HYR Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>06. HYR</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Expenditures</b>		
60000 Wages - operational	27,422.65	28,000.00
60900 FICA Exp. (employer's)	2,097.84	2,142.00
63000 Insurance - Commercial Package	1,392.03	1,222.00
63400 Insurance - Workers Comp.	125.76	220.00
63500 Insurance - Auto Insurance	1,669.26	
64000 Office Supplies	404.92	166.68
64150 Printing & Copying		2,000.00
64200 Advertising/Marketing/Promotion	2,839.25	133.32
64990 Bank & Interest Fees	105.33	
66000 Accounting Fees	1,967.13	1,690.00
66100 Audit	168.00	
69990 Vehicle Maintenance	23.63	9,666.68
70000 LG&E ACM Payments	179.60	
71000 Portajon	503.90	533.32
71050 HYR Coaches Clinic	270.73	400.00
71100 Spring Soccer Shirts & Banners	14,550.95	8,000.00
71110 Spring Soccer Pics & Medals	5,066.76	2,933.32
71120 Spring Soccer Referees	7,793.25	2,000.00
71150 Spring Soccer Field Maint	1,265.70	1,666.68
71160 Spring Soccer Equip & Supplies	561.44	333.32
71170 Spring Soccer Special Events		333.32
71200 Summer Baseball Shirts & Banners	9,079.26	2,000.00
71210 Summer Baseball Pics & Medals		866.68
71220 Summer Baseball Umpires	441.50	200.00
71250 Summer Baseball Field Maint	696.42	1,000.00
71260 Summer Baseball Equip & Supplies	1,079.77	333.32
71300 Fall Soccer Shirts & Banners	12,961.24	8,000.00
71310 Fall Soccer Pictures & Medals	4,352.17	2,933.32
71320 Fall Soccer Referees	4,227.00	2,000.00
71330 Fall Soccer Coaches		66.68
71340 Fall Soccer KRM Expenses		2,000.00
71350 Fall Soccer Field Maint	500.00	1,666.68
71360 Fall Soccer Equipment & Supplie	421.69	333.32
71370 Fall Soccer Special Events		333.32
71400 Winter Basketball/Futsal Shirts & Banners	10,274.86	5,333.32
71410 Winter Basketball/Futsal Pics & Medals	3,637.03	2,000.00
71420 Winter Basketball/Futsal Referees	6,237.50	2,000.00

See Accountant's Compilation Report

**Highlands Community Ministries**  
**HYR Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>06. HYR</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
71450 Winter Basketball/Futsal Field Maint	11,340.00	9,333.32
71460 Winter Basketball/Futsal Equip & Supplies	1,401.59	
71470 Winter Basketball/Futsal Special Events	629.15	
79000 Miscellaneous Expenses		666.68
99000 Management Fee	7,797.50	5,643.32
<b>Total Expenditures</b>	<b>\$ 143,484.81</b>	<b>\$ 108,150.60</b>
<b>Net Operating Revenue</b>	<b>\$ 672.33</b>	<b>\$ 4,716.08</b>
<b>Net Revenue</b>	<b>\$ 672.33</b>	<b>\$ 4,716.08</b>

See Accountant's Compilation Report



**Highlands Community Ministries**  
**Central Office Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>07. Central Office</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Revenue</b>		
41000 Individuals & Groups Donations	13,239.45	6,666.64
45800 Highlands Court Contract		13,333.36
48000 Annual Campaign	18,366.67	
48050 Give Local Louisville Campaign	4,224.10	13,333.36
48070 Major Contributors		3,333.36
48099 Annual Campaign-Allocated Out		(13,333.36)
48299 Empty Bowls-Allocated Out		(6,666.64)
48300 Taste of Highlands-Sales	9,763.25	6,666.64
48350 Taste of Highlands-Sponsorships	1,750.00	
48360 Taste of Highlands-Donations	200.00	
49000 Management Fees	144,450.77	149,964.00
49500 HCM Community Classes/Events	6,803.31	3,333.36
49990 Miscellaneous Income	863.39	
52000 State & Local Grant Revenues	100,000.00	
55000 LG&E Grant - ACM		40,000.00
56000 Foundation & Corporate Grants	13,852.50	
57000 Dividends, Interest & Income	90,053.71	
<b>Total Revenue</b>	<b>\$ 403,567.15</b>	<b>\$ 216,630.72</b>
<b>Gross Profit</b>	<b>\$ 403,567.15</b>	<b>\$ 216,630.72</b>

**Highlands Community Ministries**  
**Central Office Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>07. Central Office</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Expenditures</b>		
60000 Wages - operational	121,772.50	94,604.64
60600 Wages - Foundtn. & Corp. Grants		40,000.00
60900 FICA Exp. (employer's)	8,117.34	7,236.64
62000 Health and Disability Insurance	16,348.72	18,700.64
62100 Life Ins	238.53	66.64
62998 Pension Exp.	4,505.83	1,192.00
63000 Insurance - Commercial Package	1,392.23	2,133.36
63001 Insurance - Crime Policy		266.64
63400 Insurance - Workers Comp.	262.13	416.64
64000 Office Supplies	3,608.45	1,631.44
64100 Postage	749.80	294.72
64200 Advertising/Marketing/Promotion	3,278.25	6,666.64
64210 Membership & Publications	2,014.90	805.36
64500 Telephone	246.31	
64690 LWC		
64730 Website		120.00
64700 Information Technology-Software	2,359.27	349.36
64710 Information Technology-Hardware	1,116.38	44.64
64900 Staff Development	1,098.26	
64910 Staff & Other Licensure Fees		40.00
64920 Staff Recognition	300.00	66.64
64930 Travel Reimbursement		333.36
64990 Bank and Interest Fees	749.95	792.00
65000 Housing	4,800.00	4,800.00
65200 Building Maintenance		1,600.00
65210 Building Materials		50.00
65910 License Membership Fees	504.00	116.64
66000 Accounting Fees	51,404.21	1,253.36
66050 Payroll Service Fees	306.50	12,693.36
66100 Audit	11,168.00	6,666.64
66180 Other Personal Fees	23,795.00	1,333.33
66300 Outside Services	1,006.00	533.36
68200 Community Education & Outreach	4,206.00	3,333.36
69010 Newsletter	10,823.39	8,000.00
69050 Postage for Newsletter	2,472.51	166.46
69990 Vehicle Maintenance	53.00	166.64
70910 Thanksgiving Program	6.33	

See Accountant's Compilation Report

**Highlands Community Ministries**  
**Central Office Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>07. Central Office</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
72110 Highland Shepards		200.00
72150 Interfaith Activity/Program	42.31	666.64
72200 Board Meetings	566.47	666.64
72210 Board Development Meetings	2,950.00	666.64
72350 Business Meetings	3,662.34	1,200.00
73400 Taste of the Highlands	4,420.73	2,666.64
73500 Empty Bowls		1,333.36
79000 Miscellaneous Expenses	2,930.76	
<b>Total Expenditures</b>	<b>\$ 293,276.40</b>	<b>\$ 223,874.43</b>
<b>Net Operating Revenue</b>	<b>\$ 110,290.75</b>	<b>\$ (7,243.71)</b>
<b>Other Revenue</b>		
59210 Employee Retention Credit	1,002,113.06	-
<b>Total Other Revenue</b>	<b>\$ 1,002,113.06</b>	<b>\$ -</b>
<b>Net Other Revenue</b>	<b>\$ 1,002,113.06</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 1,112,403.81</b>	<b>\$ (7,243.71)</b>

See Accountant's Compilation Report

**Highlands Community Ministries**  
**Facilities Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>08. Facilities</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Revenue</b>		
43050 Rental Income Monthly	49,269.00	28,236.00
43100 Rent Esterle		16,480.00
43150 Event Rentals not Wedding	8,924.51	7,270.24
43450 Housing from HCM	21,600.00	24,000.00
49990 Miscellaneous Income	28,730.72	
<b>Total Revenue</b>	<b>\$ 108,524.23</b>	<b>\$ 75,986.24</b>
<b>Gross Profit</b>	<b>\$ 108,524.23</b>	<b>\$ 75,986.24</b>

See Accountant's Compilation Report

**Highlands Community Ministries**  
**Facilities Budget vs. Actuals: FY 2022-2023**  
**October - May 2023**

	<b>08. Facilities</b>	
	<b>Year To Date</b>	<b>Budget To Date</b>
<b>Expenditures</b>		
60000 Wages - operational	22,605.11	6,200.00
60900 FICA Exp. (employer's)	1,720.52	384.40
63000 Insurance - Commercial Package	6,723.93	6,666.64
63200 Insurance - D & O	186.85	1,890.00
63400 Insurance - Workers Comp	90.84	
64000 Office Supplies	10.09	
64200 Advertising/Marketing/Promotion	100.00	
64500 Telephone	5,176.66	6,200.00
64600 Utilities	922.61	
64605 LGE Main	16,272.92	9,600.00
64610 LGE Parking	2,145.92	2,000.00
64620 LGE Esterle	3,432.59	2,666.64
64690 LWC	3,054.77	3,900.00
64710 Information Technology-Hardware	24.99	
64990 Bank and Interest Fees	292.32	80.00
65100 Janitorial Supplies	8,633.05	8,160.00
65110 Trash Pickup	725.73	
65200 Building Maintenance	48,724.23	6,666.64
65210 Building Maintenance Materials	1,048.85	1,666.64
65215 Plumbing & Electrical & Sewer	628.48	1,333.36
65260 Pest Control	675.00	600.00
65295 HVAC Maintenance	5,008.99	666.64
65300 Grounds Maintenance	4,927.50	4,000.00
65450 Esterle House Repair & Maintenance		333.36
66000 Accounting Fees	3,917.13	1,640.00
66100 Audit	168.00	
66050 Payroll Service Fees	75.00	
79100 Equipment Expense	11,109.66	666.64
79150 Equipment Repair & Maint	138.00	166.64
80200 HCC - Loan pmt	41,795.85	24,000.00
99000 Management Fee	9,733.21	7,586.00
<b>Total Expenditures</b>	<b>\$ 200,068.80</b>	<b>\$ 97,073.60</b>
<b>Net Operating Revenue</b>	<b>\$ (91,544.57)</b>	<b>\$ (21,087.36)</b>
<b>Net Revenue</b>	<b>\$ (91,544.57)</b>	<b>\$ (21,087.36)</b>

See Accountant's Compilation Report

Highlands Community Ministries  
Budget vs. Actuals: FY 2022-2023 Summary  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
<b>Revenue</b>																
40000 Congregations Donations	13,385.61	5,041.67	646.67	5,041.67	6,312.93	5,041.67	15,106.67	5,041.67	2,593.92	5,041.67	7,758.24	5,041.67	4,466.67	5,041.67	1,248.67	5,041.67
41000 Individuals & Groups Donations	1,292.55	3,473.20	8,442.79	3,473.16	1,187.01	3,473.16	992.18	3,473.16	541.60	3,473.16	2,519.47	3,473.16	2,271.65	3,473.16	691.03	3,473.16
43000 Daycare Tuition	224,400.44	222,045.55	195,934.19	222,045.55	154,172.66	222,045.55	232,936.68	232,346.72	211,118.09	232,346.72	219,329.67	232,346.72	226,480.36	232,346.72	202,557.16	232,346.72
43050 Rental Income Monthly	2,652.00	3,529.50	6,732.00	3,529.50	9,194.00	3,529.50	7,754.00	3,529.50	1,700.00	3,529.50	10,037.00	3,529.50	3,860.00	3,529.50	7,340.00	3,529.50
43100 Rent Esterie	-	2,060.00	-	2,060.00	-	2,060.00	-	2,060.00	-	2,060.00	-	2,060.00	-	2,060.00	-	2,060.00
43150 Event Rentals not Wedding	523.81	908.78	900.00	908.78	650.00	908.78	1,687.50	908.78	(96.00)	908.78	2,384.20	908.78	550.00	908.78	1,950.00	908.78
43450 Housing from HCM	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00
45100 Mobile Meals III-C (donations)	167.50	166.63	35.00	166.67	165.00	166.67	-	166.67	50.00	166.67	97.50	166.67	37.50	166.67	37.50	166.67
45200 Title III-C Reimbursement	-	1,875.00	-	1,875.00	-	1,875.00	-	1,875.00	-	1,875.00	-	1,875.00	12,613.38	1,875.00	1,829.60	1,875.00
45300 Title III-B Senior Center Kipd	3,357.78	2,833.37	-	2,833.33	3,866.29	2,833.33	4,736.82	2,833.33	-	2,833.33	5,736.17	2,833.33	3,010.94	2,833.33	-	2,833.33
45600 Title III-D Health Promotion	-	170.67	-	170.63	-	170.63	-	170.63	-	170.63	-	170.63	-	170.63	-	170.63
45800 Highlands Court Contract	3,416.67	5,083.30	-	5,083.34	6,833.34	5,083.34	3,416.67	5,083.34	5,083.34	5,083.34	6,833.34	5,083.34	3,416.67	5,083.34	3,416.67	5,083.34
45850 Highland Court Nonprof Contract	-	2,063.37	-	2,063.33	-	2,063.33	-	2,063.33	-	2,063.33	-	2,063.33	-	2,063.33	-	2,063.33
45980 Transportation Fees	-	-	-	-	-	-	33.00	-	-	-	-	-	-	-	-	-
46050 Thanksgiving Donations	-	-	-	250.00	-	-	-	-	-	-	-	-	-	-	-	-
46100 Christmas Donations	2,500.00	-	6,950.00	-	3,125.00	13,500.00	-	-	-	-	-	-	-	-	-	-
46200 Client Pledges from Churches	2,402.30	3,250.00	1,335.14	3,250.00	3,163.05	3,250.00	3,225.00	3,250.00	2,075.00	3,250.00	2,799.36	3,250.00	2,275.00	3,250.00	4,098.00	3,250.00
46980 Client Co-pays in IFAP	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00
47100 HYR Spring Soccer Registration	-	4,166.63	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	87.80	4,166.67
47110 Spring Soccer Sponsorships	-	208.37	-	208.33	-	208.33	-	208.33	-	208.33	750.00	208.33	-	208.33	2,500.00	208.33
47200 HYR Summer Baseball Registration	-	1,275.00	-	1,275.00	-	1,275.00	-	1,275.00	-	1,275.00	-	1,275.00	10,030.82	1,275.00	6,321.24	1,275.00
47210 HYR Summer Baseball Sponsorship	-	83.37	-	83.33	-	83.33	-	83.33	-	83.33	-	83.33	-	83.33	75.00	83.33
47300 HYR Fall Soccer Registration	-	4,166.63	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67
47310 HYR Fall Soccer Sponsorships	1,250.00	208.37	1,000.00	208.33	250.00	208.33	-	208.33	156.00	208.33	-	208.33	-	208.33	208.33	208.33
47326 Fall Soccer KRM Donations	-	166.63	-	166.67	-	166.67	114.00	166.67	-	166.67	-	166.67	-	166.67	-	166.67
47400 HYR Winter Sports Registration	90.70	2,833.37	8,657.55	2,833.33	31,480.11	2,833.33	7,333.76	2,833.33	37,767.90	2,833.33	25,080.26	2,833.33	-	2,833.33	-	2,833.33
47410 HYR Winter Sports Sponsorships	-	166.63	500.00	166.67	-	166.67	-	166.67	500.00	166.67	-	166.67	-	166.67	-	166.67

Highlands Community Ministries  
Budget vs. Actuals: FY 2022-2023 Summary  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
48000 Annual Campaign	-	833.37	3,355.85	-	833.33	8,489.45	833.33	6,156.70	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33
48050 Give Local Louisville Campaign	4,224.10	1,666.67	-	1,666.67	-	1,666.67	-	1,666.67	-	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67
48070 Major Contributors	-	416.67	-	-	416.67	-	416.67	-	416.67	-	416.67	416.67	416.67	416.67	416.67	416.67
48099 Annual Campaign - Allocated Out	-	(833.30)	-	-	(833.34)	-	(833.34)	-	(833.34)	-	(833.34)	(833.34)	(833.34)	(833.34)	(833.34)	(833.34)
48299 Empty Bowls - Allocated Out	-	0.04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48300 Taste of Highlands - Sales etc	-	833.33	-	-	833.33	-	833.33	50.00	833.33	9,563.25	150.00	833.33	833.33	833.33	833.33	833.33
48350 Taste of Highlands - Sponsorships	-	-	-	-	-	-	-	250.00	-	-	500.00	-	-	-	1,000.00	-
49000 Management Fees	20,709.88	18,745.50	12,535.35	18,745.50	14,842.75	18,745.50	26,031.26	18,745.50	15,003.87	18,745.50	18,745.50	19,602.14	18,745.50	18,745.50	18,745.50	18,745.50
49500 HCM Community Classes/Events	699.40	416.67	722.27	416.67	515.94	416.67	877.44	416.67	546.50	416.67	772.14	416.67	864.36	416.67	1,805.26	416.67
49900 Miscellaneous Income	10.00	-	280.28	-	-	-	20,285.07	-	-	-	398.11	-	8,620.65	-	-	-
52000 State & Local Grant Revenues	125,164.44	72,000.00	-	14,000.00	200.00	14,000.00	101,235.93	72,000.00	-	14,000.00	500.00	14,000.00	43,850.09	72,000.00	60,845.58	72,000.00
52020 State Funded American Rescue Plan	125,164.44	72,000.00	-	14,000.00	200.00	14,000.00	101,235.93	72,000.00	-	14,000.00	500.00	14,000.00	43,850.09	72,000.00	60,845.58	72,000.00
Total 52000 State & Local Grant Revenues	-	4,208.37	-	4,208.33	12,625.00	4,208.33	-	4,208.33	-	4,208.33	12,625.00	4,208.33	5,000.00	4,208.33	8,000.00	4,208.33
52001 Metro L'ville EAF Grant - IFAP	-	833.37	-	833.33	-	833.33	-	833.33	-	833.33	5,000.00	833.33	5,000.00	833.33	833.33	833.33
52021 Metro Lou NDF Grant - Cen Off	-	11,000.00	-	11,000.00	-	11,000.00	16,000.00	11,000.00	-	11,000.00	11,000.00	11,000.00	8,000.00	11,000.00	11,000.00	11,000.00
55000 LG&E Grant - ACN	-	890.62	-	890.58	-	890.58	7,687.50	890.58	16,000.00	890.58	6,281.25	890.58	1,000.00	890.58	890.58	890.58
55100 LG&E Grant - Winterhelp	-	1,500.00	-	1,500.00	6,000.00	1,500.00	6,000.00	1,500.00	-	1,500.00	9,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
55200 Louisville Water Co Grant	-	-	13,852.50	-	-	-	-	-	-	-	-	-	-	-	-	-
56000 Foundation & Corporate Grants	8,532.51	-	5,687.08	-	39,612.29	-	5,565.80	-	5,105.22	-	13,282.71	-	5,826.92	-	6,621.64	-
57000 Dividends, Interest & Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 417,479.69	\$ 379,932.51	\$ 370,246.67	\$ 322,182.23	\$ 305,124.84	\$ 335,432.23	\$ 472,175.98	\$ 391,733.40	\$ 306,327.35	\$ 333,733.40	\$ 333,534.42	\$ 333,733.40	\$ 364,457.15	\$ 391,733.40	\$ 336,699.32	\$ 391,733.40
Gross Profit	\$ 417,479.69	\$ 379,932.51	\$ 370,246.67	\$ 322,182.23	\$ 305,124.84	\$ 335,432.23	\$ 472,175.98	\$ 391,733.40	\$ 306,327.35	\$ 333,733.40	\$ 333,534.42	\$ 333,733.40	\$ 364,457.15	\$ 391,733.40	\$ 336,699.32	\$ 391,733.40

Highlands Community Ministries  
Budget vs. Actuals: FY 2022-2023 Summary  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
Expenditures																
60000 Wages - Operational	177,604.84	183,745.04	175,699.91	183,745.08	182,895.22	183,745.08	91,181.10	183,745.08	237,902.25	183,745.08	198,780.81	183,745.08	162,264.78	183,745.08	213,364.35	183,745.08
60200 Wages - Ill B	-	1,569.37	-	1,569.33	-	1,569.33	-	1,569.33	-	1,569.33	-	1,569.33	-	1,569.33	-	1,569.33
60600 Wages - Foundn. & Corp. Grants	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00	(17,454.15)	5,000.00	-	5,000.00
60900 FICA Exp. (Employers)	13,402.30	14,289.30	17,916.12	14,289.30	25,305.79	14,289.30	12,300.73	14,289.30	33,740.86	14,289.30	33,486.29	14,289.30	10,141.23	14,289.30	15,751.27	14,289.30
62000 Health and Disability Insurance	16,986.84	16,928.73	17,557.38	16,928.73	199.10	16,928.73	12,633.61	16,928.73	8,279.39	16,928.73	13,054.26	16,928.73	10,996.79	16,928.73	13,512.82	16,928.73
62100 Life Ins	279.34	241.96	269.79	241.92	258.07	241.92	-	241.92	616.17	241.92	249.61	241.92	16,928.73	241.92	241.92	241.92
62398 Pension Exp.	2,198.18	1,476.76	1,925.49	1,476.84	1,937.32	1,476.84	5,401.07	1,476.84	27.23	1,476.84	1,633.39	1,476.84	5,364.84	1,476.84	1,612.88	1,476.84
63000 Insurance - Commercial Package	2,402.04	2,746.16	2,402.04	2,746.24	2,402.03	2,746.24	4,010.04	2,746.24	27.23	2,746.24	1,633.39	2,746.24	4,930.46	2,746.24	5,869.80	2,746.24
63100 Insurance - Crime Policy	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33
63200 Insurance - D & O	86.33	236.25	86.33	236.25	86.33	236.25	(72.14)	236.25	-	236.25	-	236.25	-	236.25	-	236.25
63400 Insurance - Workers Comp.	773.87	782.33	773.86	782.33	773.86	782.33	773.86	782.33	782.33	782.33	782.33	782.33	1,477.34	782.33	1,744.20	782.33
63500 Insurance - Auto Insurance	630.37	132.00	630.37	132.00	630.37	132.00	630.37	132.00	-	132.00	-	132.00	1,135.01	132.00	1,351.20	132.00
64000 Office Supplies	826.58	801.92	570.74	801.84	722.49	801.84	952.58	801.84	1,164.30	801.84	1,499.52	801.84	2,315.82	801.84	560.37	801.84
64100 Postage	350.00	130.21	-	70.17	-	70.17	-	70.17	-	70.17	388.80	70.17	70.17	70.17	15.73	70.17
64150 Printing & Copying	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00
64200 Advertising/Marketing/Promotion	796.40	1,441.66	2,238.72	1,441.66	2,091.00	1,441.66	2,397.00	1,441.66	45.00	1,441.66	3,117.81	1,441.66	3,230.97	1,441.66	520.00	1,441.66
64210 Membership & Publications	34.80	100.67	34.80	100.67	1,401.30	100.67	140.80	100.67	15.80	100.67	15.80	100.67	15.80	100.67	355.80	100.67
64500 Telephone	395.32	1,129.00	1,100.93	1,129.00	1,975.62	1,129.00	1,262.46	1,129.00	1,022.02	1,129.00	1,281.99	1,129.00	1,031.92	1,129.00	1,516.01	1,129.00
64600 Utilities	651.87	1,231.25	2,091.33	1,231.25	688.25	1,231.25	2,227.98	1,231.25	1,145.16	1,231.25	1,936.63	1,231.25	1,191.68	1,231.25	1,122.39	1,231.25
64605 LGE Main	2,131.45	1,200.00	1,470.10	1,200.00	911.30	1,200.00	2,223.75	1,200.00	3,419.09	1,200.00	3,105.91	1,200.00	2,226.69	1,200.00	784.63	1,200.00
64610 LGE Parking	256.87	250.00	262.20	250.00	278.03	250.00	284.12	250.00	274.95	250.00	263.31	250.00	262.65	250.00	263.79	250.00
64620 LGE Esterie	345.84	333.33	248.54	333.33	288.05	333.33	501.98	333.33	673.29	333.33	599.74	333.33	386.33	333.33	376.82	333.33
64690 LWC	-	487.50	-	487.50	-	487.50	1,110.58	487.50	-	487.50	917.15	487.50	495.60	487.50	531.24	487.50
64700 Information Technology/Software	31.79	128.17	780.00	128.17	335.01	513.17	800.70	242.38	1,141.18	128.17	505.19	128.17	876.18	128.17	1,407.33	128.17
64710 Information Technology/Hardware	434.98	71.58	-	71.58	24.99	71.58	-	71.58	-	71.58	-	71.58	-	71.58	-	71.58
64730 Website	-	15.00	-	15.00	-	15.00	-	15.00	-	15.00	-	15.00	-	15.00	-	15.00
64800 Bridgheisel software	595.00	630.00	325.00	630.00	540.00	630.00	595.00	630.00	270.00	630.00	270.00	630.00	270.00	630.00	270.00	630.00
64900 Staff Development	100.00	691.67	30.00	691.67	425.00	691.67	30.00	691.67	160.50	691.67	930.00	691.67	691.67	691.67	1,837.26	691.67
64910 Staff & Other Licenseure Fees	720.00	95.00	140.00	95.00	-	95.00	-	95.00	-	95.00	26.75	95.00	1,680.73	95.00	750.00	95.00
64920 Staff Recognition	140.82	658.40	5,425.00	658.32	1,694.94	658.32	332.62	658.32	-	658.32	98.06	658.32	-	658.32	46.35	658.32
64930 Travel Reimbursement	-	43.79	-	43.75	-	43.75	-	43.75	-	43.75	-	43.75	-	43.75	-	43.75
64930 Criminal Records Checks	-	20.38	-	20.42	-	20.42	-	20.42	-	20.42	-	20.42	-	20.42	-	20.42
64990 Bank and Interest Fees	86.51	120.00	160.02	120.00	162.54	120.00	113.31	120.00	130.84	120.00	171.95	120.00	177.34	120.00	172.84	120.00
65000 Housing	12,850.00	7,601.00	7,775.00	7,600.00	2,700.00	7,600.00	2,700.00	7,600.00	2,700.00	7,600.00	2,700.00	7,600.00	2,700.00	7,600.00	2,700.00	7,600.00
65100 Janitorial Supplies	2,301.58	2,624.63	2,259.99	2,624.67	2,062.17	2,624.67	2,053.05	2,624.67	2,600.28	2,624.67	2,570.21	2,624.67	2,770.14	2,624.67	3,642.24	2,624.67
65110 Trash Pickup	79.16	-	79.16	-	79.16	-	84.18	-	84.49	-	103.69	-	102.87	-	102.92	-
65200 Building Maintenance	9,154.10	6,013.33	3,868.67	6,013.33	6,432.07	6,013.33	6,742.21	6,013.33	3,846.79	6,013.33	58,303.78	6,013.33	7,030.03	6,013.33	18,180.49	6,013.33
65210 Building Maintenance Materials	173.53	517.70	587.04	517.66	30.36	517.66	1,072.70	517.66	83.49	517.66	424.47	517.66	134.95	517.66	458.05	517.66
65215 Plumbing & Electrical & Sewer	-	193.29	-	193.25	-	193.25	453.48	193.25	-	193.25	175.00	193.25	-	193.25	-	193.25
65260 Pest Control	-	75.00	225.00	75.00	-	75.00	75.00	75.00	75.00	75.00	150.00	75.00	75.00	75.00	150.00	75.00
65295 HVAC Maintenance	-	83.33	-	83.33	3,050.00	83.33	-	83.33	-	83.33	-	83.33	-	83.33	1,998.99	83.33
65300 Grounds Maintenance	2,000.00	1,125.00	-	1,125.00	780.00	1,125.00	720.00	1,125.00	1,757.40	1,125.00	1,395.00	1,125.00	883.75	1,125.00	1,050.00	1,125.00
65400 Esterie House Repair & Maintenance	-	41.67	-	41.67	-	41.67	215.08	41.67	-	41.67	-	41.67	-	41.67	-	41.67
65500 Facility Improvements	7,300.16	833.37	-	833.33	1,043.24	833.33	-	833.33	-	833.33	346.33	833.33	125.00	833.33	833.33	833.33
65910 License Membership Fees	-	14.58	-	14.58	-	14.58	-	14.58	504.00	14.58	-	14.58	-	14.58	-	14.58
66000 Accounting Fees	2,815.00	2,820.42	2,808.00	2,820.42	-	2,820.42	9,791.00	2,820.42	-	2,820.42	10,949.00	2,820.42	-	2,820.42	54,437.07	2,820.42
66050 Payroll Service Fees	381.50	1,586.67	-	1,586.67	-	1,586.67	-	1,586.67	-	1,586.67	-	1,586.67	-	1,586.67	-	1,586.67
66100 Audit	-	833.33	5,900.00	833.33	-	833.33	5,500.00	833.33	2,520.00	833.33	-	833.33	-	833.33	833.33	833.33
66180 Other Professional Fees	-	166.67	-	166.67	2,455.00	166.67	-	166.67	-	166.67	-	166.67	-	166.67	-	166.67
66300 Outside Services	50.00	66.67	50.00	66.67	-	66.67	200.00	66.67	50.00	66.67	50.00	66.67	50.00	66.67	556.00	66.67
67000 Food & Food Supplies	13,850.14	15,118.00	17,190.89	15,118.00	13,338.01	15,118.00	17,088.93	15,118.00	14,505.97	15,118.00	20,886.13	15,118.00	14,528.72	15,118.00	19,448.72	15,118.00
67050 Diapers	1,368.79	1,526.00	1,680.59	1,526.00	1,367.86	1,526.00	1,257.05	1,526.00	1,257.47	1,526.00	2,357.99	1,526.00	823.93	1,526.00	1,726.04	1,526.00

See Accountant's Compilation Report



Highlands Community Ministries  
Budget vs. Actuals: FY 2022-2023 Summary  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
67100 Wipes	52.96	667.00	249.20	667.00	697.19	667.00	660.27	667.00	473.62	667.00	499.10	667.00	495.19	667.00	919.07	667.00
67210 Programs - Spanish	480.00	1,140.00	1,440.00	1,140.00	1,580.00	1,140.00	-	1,140.00	960.00	1,140.00	2,160.00	1,140.00	1,140.00	1,140.00	2,040.00	1,140.00
67230 Programs - Stretch-n-Grow	640.00	1,666.63	1,280.00	1,666.67	1,760.00	1,666.67	1,440.00	1,666.67	1,120.00	1,666.67	1,440.00	1,666.67	1,280.00	1,666.67	1,440.00	1,666.67
67300 Special Events	-	183.37	192.09	183.33	780.00	483.33	-	183.33	-	183.33	183.33	183.33	134.49	183.33	183.33	183.33
67400 Classroom Supplies	2,645.58	1,734.37	1,733.37	1,734.33	3,426.10	1,734.33	2,594.06	1,734.33	2,390.75	1,734.33	1,093.68	1,734.33	2,994.96	1,734.33	2,594.29	1,734.33
68200 Community Education & Outreach	780.00	416.67	-	416.67	961.97	416.67	-	416.67	844.00	416.67	-	416.67	1,698.00	416.67	-	416.67
68300 Prog/Activities - Sr Day Center	-	1,000.00	10,623.39	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	90.03	1,000.00
69010 Newsletter	-	20.83	2,472.51	20.83	-	20.83	-	20.83	-	20.83	20.83	20.83	-	20.83	-	20.83
69050 Postage for Newsletter	-	300.00	-	300.00	-	300.00	-	300.00	-	300.00	-	300.00	-	300.00	-	300.00
69100 NDF Lunch Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69210 Title II-B Tai Chi	-	-	325.00	-	325.00	0.00	200.00	0.00	350.00	-	275.00	-	300.00	-	300.00	-
69220 Title III-B Subcont - Exercise	325.00	466.63	535.00	466.67	395.00	466.67	395.00	466.67	395.00	466.67	405.00	466.67	466.67	466.67	440.00	466.67
69240 Title III-B Subcont - Artist	-	475.00	240.00	475.00	180.00	475.00	530.00	475.00	240.00	475.00	180.00	475.00	300.00	475.00	240.00	475.00
69260 Title III-B Subcon - Wellness	-	60.00	-	60.00	-	60.00	-	60.00	-	60.00	-	60.00	60.00	60.00	60.00	60.00
69270 Title III-B Subcon - Dance	100.00	166.63	-	166.67	-	166.67	-	166.67	-	166.67	-	166.67	166.67	166.67	166.67	166.67
69400 Title III-D Expenses	-	150.00	-	150.00	-	150.00	-	150.00	-	150.00	-	150.00	150.00	150.00	150.00	150.00
69500 Highlands Court Expenses	-	41.63	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	41.67	41.67	-	41.67
69910 Trsl To Metro III-B Media dons	150.00	125.00	167.50	125.00	120.00	125.00	100.00	125.00	-	125.00	50.00	125.00	97.50	125.00	37.50	125.00
69990 Vehicle Maintenance	27.00	1,275.95	50.00	1,275.91	53.00	1,275.91	65.25	1,275.91	8,259.95	1,275.91	1,241.06	1,275.91	155.12	1,275.91	1,017.99	1,275.91
70000 LG&E ACM Payments	-	6,000.00	-	6,000.00	-	6,000.00	-	6,000.00	-	6,000.00	6,166.31	6,000.00	9,196.81	6,000.00	6,799.66	6,000.00
70100 LG&E Winterhelp Payments	-	890.62	-	890.58	-	890.58	-	890.58	13,798.09	890.58	10,142.07	890.58	5,912.58	890.58	893.48	890.58
70200 Lou Water Co Payments	2,751.53	1,500.00	2,869.31	1,500.00	5,980.79	1,500.00	487.76	1,500.00	5,307.36	1,500.00	1,781.07	1,500.00	1,643.42	1,500.00	2,780.90	1,500.00
70300 Ministerial - rent, utils, meds	301.00	1,000.00	1,773.33	1,000.00	1,901.44	1,000.00	630.02	1,000.00	2,581.13	1,000.00	657.93	1,000.00	611.87	1,000.00	1,452.26	1,000.00
70400 Pledges Support	960.22	3,250.00	1,958.19	3,250.00	832.36	3,250.00	1,119.15	3,250.00	1,100.00	3,250.00	2,174.36	3,250.00	2,416.52	3,250.00	4,266.86	3,250.00
70420 State Funded American Rescue Plan Exp	2,282.43	6,418.76	2,016.99	6,418.76	6,238.82	6,418.76	6,975.00	6,418.76	2,704.27	6,418.76	15,921.04	6,418.76	7,225.00	6,418.76	7,587.06	6,418.76
70500 Client Assist for Client Funds	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	125.00	125.00	-	125.00
70800 Kitchen & Food Bank Supplies	-	54.75	-	54.75	-	54.75	-	54.75	122.05	54.75	54.75	54.75	142.54	54.75	66.63	54.75
70910 Thanksgiving Program	6.33	-	-	250.00	-	250.00	-	0.00	-	0.00	-	0.00	0.00	0.00	0.00	0.00
70920 Christmas Program	-	-	-	-	10,675.72	11,200.00	66.67	66.67	102.10	66.67	66.67	66.67	66.67	66.67	100.00	66.67
71000 Portajon	99.85	66.63	99.85	66.67	102.10	66.67	102.10	94.85	-	66.67	270.73	66.67	66.67	66.67	-	66.67
71050 HVR Coaches Clinic	-	50.00	-	50.00	-	50.00	-	50.00	-	50.00	270.73	50.00	50.00	50.00	50.00	50.00
71100 Spring Soccer Shirts & Banners	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	14,488.95	1,000.00	62.00	1,000.00	1,000.00	1,000.00
71110 Spring Soccer Pic & Medals	-	366.63	-	366.67	-	366.67	-	366.67	-	366.67	366.67	366.67	1,992.63	366.67	366.67	366.67
71120 Spring Soccer Referees	-	250.00	-	250.00	-	250.00	47.50	250.00	250.00	250.00	250.00	250.00	250.00	250.00	7,745.73	250.00
71150 Spring Soccer Field Maint	-	208.37	-	208.33	-	208.33	-	208.33	-	208.33	-	208.33	890.70	208.33	375.00	208.33
71160 Spring Soccer Equip & Supplies	-	41.63	-	41.67	-	41.67	-	41.67	-	41.67	519.08	41.67	42.36	41.67	41.67	41.67
71170 Spring Soccer Special Events	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	250.00	250.00	250.00	250.00
71200 Summer Baseball Shirts & Banners	-	108.37	-	108.33	-	108.33	-	108.33	-	108.33	-	108.33	108.33	108.33	108.33	108.33
71210 Summer Baseball Pic & Medals	-	25.00	-	25.00	-	25.00	-	25.00	-	25.00	-	25.00	25.00	25.00	357.50	25.00
71220 Summer Baseball Uniforms	34.50	125.00	48.50	125.00	-	125.00	-	125.00	-	125.00	-	125.00	696.42	125.00	696.42	125.00
71260 Summer Baseball Field Maint	-	41.63	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	41.67	41.67	1,079.77	41.67
71260 Summer Baseball Equip & Supplies	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
71300 Fall Soccer Shirts & Banners	12,961.24	366.63	2,506.11	366.67	-	366.67	-	366.67	-	366.67	366.67	366.67	366.67	366.67	366.67	366.67
71310 Fall Soccer Pictures & Medals	1,844.06	250.00	1,701.00	250.00	-	250.00	264.00	250.00	-	250.00	250.00	250.00	250.00	250.00	250.00	250.00
71320 Fall Soccer Referees	2,252.00	8.37	-	8.33	-	8.33	-	8.33	-	8.33	8.33	8.33	8.33	8.33	8.33	8.33
71330 Fall Soccer Coaches	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	250.00	250.00	250.00	250.00	250.00	250.00
71340 Fall Soccer KRM Expenses	-	208.37	-	208.33	-	208.33	-	208.33	-	208.33	-	208.33	208.33	208.33	208.33	208.33
71350 Fall Soccer Field Maint	500.00	41.63	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	41.67	41.67	41.67	41.67
71360 Fall Soccer Equipment & Supplie	421.69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71370 Fall Soccer Special Events	-	41.63	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	41.67	41.67	41.67	41.67
71400 Winter Basketball/Futsal Shirts & Banners	-	666.63	-	666.67	-	666.67	576.00	666.67	9,698.86	666.67	22.00	666.67	666.67	666.67	666.67	666.67
71410 Winter Basketball/Futsal Pic & Medals	-	250.00	-	250.00	-	250.00	-	250.00	3,615.03	250.00	-	250.00	250.00	250.00	250.00	250.00

See Accountant's Compilation Report

Highlands Community Ministries  
Budget vs. Actuals: FY 2022-2023 Summary  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
71420 Winter Basketball/Futsal Referees	-	250.00	-	250.00	-	250.00	3,134.50	250.00	1,967.00	250.00	1,097.50	250.00	96.25	250.00	-	250.00
71450 Winter Basketball/Futsal Field Maint	-	1,166.67	-	1,166.67	-	1,166.67	1,680.00	1,166.67	-	1,166.67	4,700.00	1,166.67	4,960.00	1,166.67	-	1,166.67
71460 Winter Basketball/Futsal Equip. & Supplies	-	-	-	-	572.27	-	731.87	-	97.45	-	-	-	-	-	-	-
71470 Winter Basketball/Futsal Special Events	377.36	-	-	0.00	-	0.00	251.79	0.00	-	-	-	-	-	-	-	-
72110 Highland Shepherds	-	25.00	-	25.00	-	25.00	-	25.00	-	-	-	-	-	-	-	-
72150 Interfaith Activity/Program	-	83.33	-	83.33	-	83.33	-	83.33	-	-	-	-	-	-	-	-
72200 Board Meetings	28.92	83.33	100.00	83.33	20.16	83.33	136.39	83.33	83.33	83.33	87.80	83.33	191.20	83.33	83.33	83.33
72210 Board Development Meetings	-	83.33	-	83.33	-	83.33	2,950.00	83.33	-	-	-	-	-	-	-	-
72350 Business Meetings	29.42	150.00	168.53	150.00	73.79	150.00	155.51	150.00	169.17	150.00	2,605.28	150.00	236.26	150.00	252.55	150.00
73000 Annual Campaign - Printing	-	14.00	-	14.00	-	14.00	-	14.00	-	-	-	-	-	-	-	-
73400 Taste of the Highlands	-	333.33	500.00	333.33	-	333.33	-	333.33	1,205.73	333.33	3,263.00	333.33	-96.25	333.33	-451.75	333.33
73500 Empty Bowls	-	166.67	-	166.67	-	166.67	-	166.67	-	-	-	-	-	-	-	-
79000 Miscellaneous Expense	88.36	133.37	11.66	133.33	2,595.04	133.33	370.00	133.33	1.00	133.33	133.33	133.33	-15.62	133.33	-15.62	133.33
79100 Equipment Expense	969.10	599.96	1,199.68	600.00	2,236.47	600.00	5,257.90	600.00	5,465.08	600.00	4,440.16	600.00	453.41	600.00	4,246.36	600.00
79150 Equipment Repair & Maint.	-	217.46	-	217.50	-	217.50	-	217.50	-	-	445.64	217.50	136.00	217.50	-	217.50
80200 RCC - Loan pmt	3,572.17	3,000.00	3,572.17	3,000.00	3,572.17	3,000.00	3,572.17	3,000.00	3,768.91	3,000.00	2,311.99	3,000.00	23,195.55	3,000.00	-	3,000.00
99000 Management Fee	20,709.88	17,503.78	12,535.35	17,503.92	14,842.75	17,503.92	26,031.26	17,503.92	15,003.87	17,503.92	17,503.92	17,503.92	19,602.14	17,503.92	17,326.17	17,503.92
Total Expenditures	\$ 330,476.80	\$ 336,846.60	\$ 325,134.74	\$ 337,037.86	\$ 319,620.62	\$ 348,672.86	\$ 248,339.55	\$ 335,902.07	\$ 401,671.24	\$ 335,787.86	\$ 92,300.09	\$ 38,295.06	\$ 56,843.46	\$ 38,295.06	\$ 445,798.21	\$ 38,295.06
Net Operating Revenue	\$ 87,002.89	\$ 43,083.91	\$ 45,111.93	\$ 14,855.63	\$ 14,495.78	\$ 13,240.63	\$ 223,836.43	\$ 54,831.33	\$ 96,343.89	\$ 3,054.46	\$ 241,234.33	\$ 295,438.34	\$ 307,613.69	\$ 353,438.34	\$ 353,438.34	\$ 353,438.34
Other Revenue																
59210 Employee Retention Credit			291,439.00												710,674.06	
Net Revenue	\$ 87,002.89	\$ 43,083.91	\$ 336,550.93	\$ 14,855.63	\$ 14,495.78	\$ 13,240.63	\$ 223,836.43	\$ 54,831.33	\$ 96,343.89	\$ 3,054.46	\$ 241,234.33	\$ 295,438.34	\$ 307,613.69	\$ 353,438.34	\$ 600,575.17	\$ 353,438.34

Highlands Community Ministries  
**Douglas/St. Paul Daycare Budget vs. Actuals: FY 2022-2023**  
 October 2022 - May 2023

Revenue	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
41000 Individuals & Groups Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43000 Daycare tuition	126,385.66	126,699.05	108,465.14	126,699.05	74,466.81	126,699.05	139,566.19	137,000.22	115,994.71	137,000.22	116,800.36	137,000.22	138,157.78	137,000.22	103,257.43	137,000.22
48050 Give Local Louisville Campaign	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52000 State & Local Grant Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52020 State Funded American Rescue Plan	72,880.66	58,000.00	-	-	-	-	58,772.82	58,000.00	-	-	-	-	-	-	60,845.68	-
Total 52000 State & Local Grant Revenues	-	-	-	-	-	-	58,772.82	-	-	-	-	-	-	-	60,845.68	-
<b>Total Revenue</b>	<b>\$ 199,266.22</b>	<b>\$ 184,699.05</b>	<b>\$ 108,465.14</b>	<b>\$ 126,699.05</b>	<b>\$ 74,466.81</b>	<b>\$ 126,699.05</b>	<b>\$ 198,341.01</b>	<b>\$ 195,000.22</b>	<b>\$ 115,994.71</b>	<b>\$ 137,000.22</b>	<b>\$ 116,800.36</b>	<b>\$ 137,000.22</b>	<b>\$ 136,157.78</b>	<b>\$ 195,000.22</b>	<b>\$ 164,103.01</b>	<b>\$ 137,000.22</b>

Highlands Community Ministries  
Douglass/St. Paul Daycare Budget vs. Actuals: FY 2022-2023  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
Expenditures																
60000 Wages - operational	80,798.83	85,466.33	77,779.62	85,466.33	81,412.38	85,466.33	41,877.39	85,466.33	110,186.49	85,466.33	91,139.67	85,466.33	75,248.49	85,466.33	97,604.99	85,466.33
60900 FICA Exp. (employers)	6,055.32	6,732.50	11,842.55	6,732.50	17,609.38	6,732.50	8,966.57	6,732.50	19,822.48	6,732.50	23,853.98	6,732.50	5,689.17	6,732.50	7,344.23	6,732.50
62000 Health and Disability Insurance	7,224.66	7,021.40	7,231.32	7,021.40	-	7,021.40	5,931.28	7,021.40	3,966.00	7,021.40	5,814.62	7,021.40	4,897.62	7,021.40	6,033.32	7,021.40
62100 Life Ins	94.30	98.76	95.47	98.76	134.24	98.76	-	98.76	248.14	98.76	99.89	98.76	98.76	98.76	254.46	98.76
62998 Pension Exp.	669.97	502.00	730.15	502.00	752.58	502.00	1,190.67	502.00	0.53	502.00	641.85	502.00	1,679.53	502.00	652.33	502.00
63000 Insurance - Commercial Package	168.01	143.65	168.01	143.65	168.01	143.65	972.01	143.65	143.65	143.65	143.65	143.65	328.69	143.65	391.30	143.65
63400 Insurance - Workers Comp.	359.69	325.00	346.53	325.00	346.53	325.00	346.53	325.00	325.00	325.00	435.03	325.00	686.52	325.00	810.52	325.00
64000 Office Supplies	423.16	202.00	67.99	202.00	118.25	202.00	390.97	202.00	156.99	202.00	202.00	202.00	190.05	202.00	121.78	202.00
64100 Postage	-	60.00	-	-	-	-	-	208.33	-	-	-	-	-	-	-	-
64200 Advertising/Marketing/Promotion	381.40	208.33	424.00	208.33	1,185.50	208.33	1,176.00	208.33	-	208.33	385.00	208.33	911.00	208.33	-	208.33
64500 Telephone	167.90	200.00	167.20	200.00	167.20	200.00	167.20	200.00	167.47	200.00	177.47	200.00	177.47	200.00	176.96	200.00
64700 Information Technology-Software	-	-	390.00	-	-	395.00	54.00	114.21	325.00	-	325.00	-	325.00	-	-	-
64710 Information Technology-Hardware	-	16.00	-	16.00	-	16.00	-	16.00	-	16.00	-	16.00	-	16.00	-	16.00
64800 Brightwheel software	325.00	360.00	325.00	360.00	-	360.00	325.00	360.00	-	360.00	462.00	360.00	-	360.00	360.00	360.00
64900 Staff Development	-	400.00	30.00	400.00	-	400.00	30.00	400.00	130.50	400.00	-	400.00	400.00	400.00	420.00	400.00
64910 Staff & Other Licensure Fees	360.00	45.00	-	45.00	-	45.00	45.00	45.00	-	45.00	26.75	45.00	900.00	45.00	750.00	45.00
64920 Staff Recognition	25.44	300.00	3,180.00	300.00	525.20	300.00	141.06	300.00	-	300.00	88.13	300.00	-	300.00	300.00	300.00
64950 Criminal Records Checks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64980 Bank and Interest Fees	-	-	-	-	-	-	-	-	0.08	-	-	-	-	-	-	-
65000 Housing	10,150.00	4,900.00	5,075.00	4,900.00	-	4,900.00	-	4,900.00	-	4,900.00	-	4,900.00	-	4,900.00	4,900.00	4,900.00
65100 Janitorial Supplies	349.86	350.00	13.57	350.00	13.99	350.00	160.37	350.00	320.13	350.00	213.50	350.00	200.87	350.00	350.00	350.00
65200 Building Maintenance	1,689.40	1,750.00	577.86	1,750.00	1,586.39	1,750.00	2,164.75	1,750.00	1,706.41	1,750.00	3,513.94	1,750.00	213.24	1,750.00	3,486.66	1,750.00
65400 Playground Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500.00	2,500.00
66000 Accounting/Payroll Service	930.00	950.00	966.00	950.00	-	950.00	2,822.00	950.00	-	950.00	3,649.67	950.00	-	950.00	1,686.00	950.00
66100 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67000 Food & Food Supplies	7,096.72	8,500.00	9,788.71	8,500.00	7,377.74	8,500.00	10,062.14	8,500.00	9,341.11	8,500.00	10,703.14	8,500.00	9,347.98	8,500.00	10,288.21	8,500.00
67050 Diapers	780.94	1,000.00	797.83	1,000.00	706.76	1,000.00	770.19	1,000.00	705.36	1,000.00	1,333.62	1,000.00	617.59	1,000.00	848.08	1,000.00
67100 Wipes	288.91	400.00	249.20	400.00	200.81	400.00	257.61	400.00	83.96	400.00	242.41	400.00	148.19	400.00	429.41	400.00
67110 Spanish	-	640.00	360.00	640.00	1,080.00	640.00	640.00	640.00	480.00	640.00	1,080.00	640.00	640.00	640.00	960.00	640.00
67210 Stretch and Grow	-	1,000.00	800.00	1,000.00	480.00	1,000.00	800.00	1,000.00	480.00	1,000.00	640.00	1,000.00	640.00	1,000.00	800.00	1,000.00
67390 Special Events	-	-	-	-	390.00	300.00	-	-	-	-	-	-	-	-	-	-
67400 Classroom Supplies	1,759.24	583.00	191.56	583.00	472.95	583.00	1,180.64	583.00	169.02	583.00	447.36	583.00	1,984.57	583.00	941.75	583.00
68200 Community Education	-	-	-	-	77.97	-	-	-	-	-	-	-	-	-	-	-
70200 State Funded Am Rescue Plan	2,262.43	6,418.76	1,391.99	6,418.76	5,588.82	6,418.76	5,975.00	6,418.76	600.00	6,418.76	14,896.04	6,418.76	6,050.00	6,418.76	6,787.06	6,418.76
79000 Miscellaneous Expenses	87.36	50.00	-	50.00	-	50.00	-	50.00	-	50.00	-	50.00	-	50.00	50.00	50.00
79100 Equipment Expense	-	100.00	-	100.00	-	100.00	-	100.00	-	100.00	105.00	100.00	488.19	100.00	100.00	100.00
90000 Management Fee	9,963.31	6,500.00	5,423.26	6,500.00	3,724.34	6,500.00	9,917.05	6,500.00	5,798.74	6,500.00	-	6,500.00	6,807.89	6,500.00	8,205.15	6,500.00
Total Expenditures	\$ 132,411.85	\$ 135,222.73	\$ 128,213.84	\$ 135,162.73	\$ 124,119.06	\$ 135,847.73	\$ 95,086.43	\$ 135,276.94	\$ 155,534.41	\$ 135,162.73	\$ 160,272.07	\$ 135,162.73	\$ 117,512.06	\$ 135,162.73	\$ 148,932.21	\$ 137,662.73
Net Operating Revenue	\$ 66,854.37	\$ 48,478.32	\$ (18,748.70)	\$ (8,463.68)	\$ (49,632.25)	\$ (9,148.68)	\$ 103,260.58	\$ 59,723.28	\$ (36,539.70)	\$ 1,837.49	\$ (43,471.71)	\$ 1,837.49	\$ 18,646.72	\$ 58,837.49	\$ 15,170.80	\$ (862.51)

Highlands Community Ministries  
 Eastern Star Daycare Budget vs. Actuals: FY 2022-2023  
 October 2022 - May 2023

Revenue	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
41000 Individuals & Groups Donations																
43000 Daycare tuition	98,014.78	95,346.50	87,469.05	95,346.50	79,685.87	95,346.50	93,368.49	95,346.50	95,123.38	95,346.50	101,529.31	95,346.50	90,302.58	95,346.50	99,299.73	95,346.50
48000 Annual Campaign	-	-	-	-	-	-	95.44	-	-	-	-	-	-	-	-	-
52020 State Funded American Rescue Plan	52,283.88	14,000.00	-	14,000.00	-	14,000.00	42,163.11	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
Gross Profit:	\$ 150,298.66	\$ 109,346.50	\$ 87,469.05	\$ 109,346.50	\$ 79,685.87	\$ 109,346.50	\$ 135,627.84	\$ 109,346.50	\$ 95,123.38	\$ 109,346.50	\$ 101,529.31	\$ 109,346.50	\$ 90,302.58	\$ 109,346.50	\$ 99,299.73	\$ 109,346.50

Highlands Community Ministries  
Eastern Star Daycare Budget vs. Actuals: FY 2022-2023  
October 2022 - May 2023

Expenses	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
60000 Wages - operational	59,363.91	68,377.75	59,038.19	68,377.75	62,960.66	68,377.75	31,689.15	68,377.75	78,848.60	68,377.75	65,479.89	68,377.75	52,375.67	68,377.75	71,295.39	68,377.75
60900 FICA Exp. (employer's)	4,496.18	5,225.92	4,472.35	5,225.92	4,764.54	5,225.92	2,393.93	5,225.92	5,957.20	5,225.92	4,944.48	5,225.92	3,950.71	5,225.92	5,383.48	5,225.92
62000 Health and Disability Insurance	5,685.86	5,957.00	5,006.31	5,957.00	-	5,957.00	3,537.66	5,957.00	1,897.96	5,957.00	3,589.77	5,957.00	2,847.70	5,957.00	3,774.35	5,957.00
62100 Life Ins	145.07	114.00	113.60	114.00	77.64	114.00	1,392.57	114.00	229.59	114.00	109.81	114.00	114.00	114.00	297.96	114.00
62398 Pension Exp.	669.04	626.00	847.88	626.00	715.34	626.00	1,392.57	626.00	626.00	626.00	785.84	626.00	2,059.66	626.00	738.83	626.00
63000 Insurance - Commercial Package	780.98	884.00	780.98	884.00	780.98	884.00	1,584.98	884.00	884.00	884.00	884.00	884.00	1,643.49	884.00	1,956.52	884.00
63400 Insurance - Workers Comp.	305.21	325.00	288.73	325.00	288.73	325.00	288.73	325.00	325.00	325.00	325.00	325.00	561.82	325.00	663.32	325.00
64000 Office Supplies	79.88	250.00	102.30	250.00	361.57	250.00	60.00	250.00	221.42	250.00	39.55	250.00	788.17	250.00	65.14	250.00
64200 Advertising/Marketing/Promotion	-	383.33	424.00	383.33	860.50	383.33	1,176.00	383.33	383.33	383.33	383.33	383.33	911.00	383.33	383.33	383.33
64500 Telephone	227.42	154.00	187.50	154.00	1,084.49	154.00	346.03	154.00	109.06	154.00	359.03	154.00	108.96	154.00	368.94	154.00
64600 Utilities	651.87	1,231.25	1,668.72	1,231.25	688.25	1,231.25	2,227.98	1,231.25	1,145.16	1,231.25	1,336.63	1,231.25	1,191.68	1,231.25	1,122.39	1,231.25
64700 Information Technology-Software	-	40.50	390.00	40.50	105.99	40.50	54.00	40.50	-	40.50	40.50	40.50	40.50	40.50	40.50	40.50
64710 Information Technology-Hardware	-	20.83	-	20.83	-	20.83	20.83	20.83	-	20.83	20.83	20.83	20.83	20.83	20.83	20.83
64800 Brightwheel software	270.00	270.00	-	270.00	540.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00
64900 Staff Development	100.00	291.67	-	291.67	425.00	291.67	291.67	33.33	30.00	291.67	468.00	291.67	750.00	291.67	319.00	291.67
64910 Staff & Other License Fees	360.00	33.33	-	33.33	25.00	33.33	33.33	33.33	-	33.33	33.33	33.33	33.33	33.33	33.33	33.33
64920 Staff Recognition	115.38	333.33	2,245.00	333.33	269.74	333.33	191.56	333.33	-	333.33	11.93	333.33	333.33	333.33	46.35	333.33
64930 Travel Reimbursement	-	2.08	-	2.08	-	2.08	2.08	2.08	-	2.08	2.08	2.08	2.08	2.08	2.08	2.08
64950 Criminal Records Checks	-	20.42	-	20.42	-	20.42	-	20.42	-	20.42	-	20.42	-	20.42	-	20.42
64990 Bank and Interest Fees	-	-	-	-	-	-	1.50	-	(0.03)	-	-	-	-	-	-	-
65000 Housing	-	0.08	-	0.08	-	0.08	-	0.08	-	0.08	-	0.08	-	0.08	-	0.08
65100 Janitorial Supplies	1,951.72	1,248.00	1,226.42	1,248.00	866.66	1,248.00	872.68	1,248.00	1,138.60	1,248.00	1,276.76	1,248.00	355.67	1,248.00	2,017.24	1,248.00
65200 Building Maintenance	3,471.10	3,230.00	3,090.79	3,230.00	4,845.68	3,230.00	4,173.46	3,230.00	2,140.38	3,230.00	5,884.84	3,230.00	1,934.79	3,230.00	4,364.20	3,230.00
65210 Building Maintenance Materials	100.13	303.08	587.04	303.08	30.36	303.08	301.65	303.08	-	303.08	424.47	303.08	54.96	303.08	417.13	303.08
65300 Grounds Maintenance	-	625.00	-	625.00	200.00	625.00	720.00	625.00	1,757.40	625.00	-	625.00	441.25	625.00	540.00	625.00
65400 Playground Maintenance	-	-	-	-	-	-	215.08	-	-	-	-	-	-	-	-	-
65500 Facility Improvements	7,300.16	833.33	-	833.33	1,043.24	833.33	-	833.33	-	833.33	349.33	833.33	-	833.33	-	833.33
66000 Accounting Fees	930.00	964.00	966.00	964.00	-	964.00	2,622.00	964.00	-	964.00	3,649.67	964.00	-	964.00	1,666.00	964.00
66100 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67000 Food & Food Supplies	6,753.42	6,618.00	7,401.18	6,618.00	5,960.27	6,618.00	7,026.79	6,618.00	5,164.86	6,618.00	10,182.99	6,618.00	5,180.74	6,618.00	9,180.51	6,618.00
67050 Diapers	587.85	526.00	892.76	526.00	661.08	526.00	486.86	526.00	551.11	526.00	1,024.37	526.00	208.34	526.00	877.96	526.00
67100 Wipes	263.95	267.00	-	267.00	496.38	267.00	402.66	267.00	389.66	267.00	256.69	267.00	347.00	267.00	489.86	267.00
67210 Programs - Spanish	480.00	500.00	1,080.00	500.00	480.00	500.00	500.00	500.00	480.00	500.00	1,090.00	500.00	54.96	500.00	1,080.00	500.00
67230 Programs - Stretch-n-Grow	640.00	666.67	480.00	666.67	1,280.00	666.67	640.00	666.67	640.00	666.67	800.00	666.67	640.00	666.67	640.00	666.67
67300 Special Events	-	183.33	192.09	183.33	390.00	183.33	-	183.33	-	183.33	-	183.33	134.49	183.33	183.33	183.33
67400 Classroom Supplies	886.34	1,151.33	1,541.81	1,151.33	2,953.15	1,151.33	1,413.42	1,151.33	2,221.73	1,151.33	646.32	1,151.33	1,010.39	1,151.33	1,652.54	1,151.33
70420 State Funded American Rescue Plan	-	-	425.00	-	450.00	-	900.00	-	1,804.27	-	825.00	-	-	-	600.00	-
79000 Miscellaneous Expenses	-	-	12.32	-	20.00	-	-	-	-	-	-	-	-	-	-	-
79100 Equipment Expense	989.10	416.67	1,199.68	416.67	2,236.47	416.67	433.36	416.67	414.32	416.67	3,206.27	416.67	-	416.67	3,012.00	416.67
79150 Equipment Repair & Maint.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99000 Management Fee	7,514.93	5,467.33	4,373.45	5,467.33	3,984.29	5,467.33	6,781.35	5,467.33	4,756.17	5,467.33	-	5,467.33	6,897.63	5,467.33	4,964.99	5,467.33
Total Expenditures	\$ 105,139.50	\$ 107,540.24	\$ 99,634.10	\$ 107,540.24	\$ 99,846.03	\$ 107,540.24	\$ 72,206.40	\$ 107,540.24	\$ 111,007.46	\$ 107,540.24	\$ 107,986.64	\$ 107,540.24	\$ 85,417.12	\$ 107,540.24	\$ 117,803.90	\$ 107,540.24
Net Operating Revenue	\$ 45,159.16	\$ 1,806.26	\$ (12,165.05)	\$ 1,806.26	\$ (20,180.16)	\$ 1,806.26	\$ 63,420.64	\$ 1,806.26	\$ (16,884.09)	\$ 1,806.26	\$ (6,457.33)	\$ 1,806.26	\$ 4,885.46	\$ 1,806.26	\$ (18,504.17)	\$ 1,806.26

See Accountant's Compilation Report

Highlands Community Ministries  
Senior Outreach Budget vs. Actuals: FY 2022-2023  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
<b>Revenue</b>																
40000 Congregations Donations	7,599.04	2,500.00	366.86	2,500.00	3,579.43	2,500.00	8,500.27	2,500.00	1,470.75	2,500.00	4,398.92	2,500.00	2,532.50	2,500.00	706.88	2,500.00
41000 Individuals & Groups Donations	359.00	666.67	35.00	666.67	385.00	666.67	195.75	666.67	164.66	666.67	453.66	666.67	152.16	666.67	152.16	666.67
45100 Mobile Meals (IL-C) (donations)	167.50	166.67	35.00	166.67	165.00	166.67	-	166.67	50.00	166.67	97.50	166.67	37.50	166.67	37.50	166.67
45200 Title III-C Reimbursement	-	1,875.00	-	1,875.00	-	1,875.00	-	1,875.00	-	1,875.00	-	1,875.00	12,613.38	1,875.00	1,829.60	1,875.00
45300 Title III-B Senior Center (Nod	3,357.78	2,833.33	-	2,833.33	3,586.29	2,833.33	4,736.62	2,833.33	-	2,833.33	5,736.17	2,833.33	3,010.94	2,833.33	-	2,833.33
45800 Title III-D Health Promotion	-	150.00	-	150.00	-	150.00	3,416.67	150.00	-	150.00	-	150.00	-	150.00	-	150.00
45850 Highlands Court Contract	3,416.67	3,416.67	-	3,416.67	6,833.34	3,416.67	-	3,416.67	-	3,416.67	6,833.34	3,416.67	3,416.67	3,416.67	3,416.67	3,416.67
45859 Highland Court Nonprofit Contract	-	2,083.33	-	2,083.33	-	2,083.33	-	2,083.33	-	2,083.33	-	2,083.33	-	2,083.33	6,250.00	2,083.33
45900 Transportation Fees	-	-	-	-	-	-	33.00	-	-	-	-	-	-	-	-	-
46000 Annual Campaign	-	833.33	143.77	833.33	25.00	833.33	536.68	833.33	-	833.33	500.00	833.33	200.00	833.33	-	833.33
52020 State Funded American Rescue Plan	-	-	-	-	200.00	-	300.00	-	-	-	-	-	-	-	-	-
52201 Metro Lou NDF Grant - Can Off	-	833.33	-	833.33	-	833.33	-	833.33	-	833.33	5,000.00	833.33	5,000.00	833.33	-	833.33
<b>Gross Profit</b>	<b>\$ 14,890.09</b>	<b>\$ 16,358.33</b>	<b>\$ 580.43</b>	<b>\$ 16,358.33</b>	<b>\$ 14,794.06</b>	<b>\$ 15,358.33</b>	<b>\$ 17,719.19</b>	<b>\$ 15,358.33</b>	<b>\$ 1,685.41</b>	<b>\$ 15,358.33</b>	<b>\$ 23,019.59</b>	<b>\$ 15,358.33</b>	<b>\$ 26,983.25</b>	<b>\$ 15,358.33</b>	<b>\$ 12,932.79</b>	<b>\$ 15,358.33</b>

**Highlands Community Ministries**  
**Senior Outreach Budget vs. Actuals: FY 2022-2023**  
**October 2022 - May 2023**

Expenses	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
60000 Wages - operational	10,372.19	9,207.67	10,330.15	9,207.67	10,483.85	9,207.67	5,385.43	9,207.67	13,674.61	9,207.67	11,046.55	9,207.67	9,505.45	9,207.67	12,785.60	9,207.67
60200 Wages - Ill B	-	1,569.33	-	1,569.33	-	1,569.33	-	1,569.33	-	1,569.33	-	1,569.33	-	1,569.33	-	1,569.33
60900 FICA Exp. (employer's)	793.48	759.17	790.27	759.17	802.02	759.17	410.46	759.17	2,822.95	759.17	2,267.96	759.17	720.96	759.17	737.03	759.17
62000 Health and Disability Insurance	667.82	911.33	1,056.02	911.33	199.10	911.33	525.05	911.33	478.04	911.33	724.15	911.33	724.15	911.33	750.11	911.33
62100 Life Ins	22.71	14.75	22.71	14.75	22.71	14.75	-	14.75	45.42	14.75	22.71	14.75	14.75	14.75	51.64	14.75
62900 Pension Exp.	245.56	185.42	245.54	185.42	229.40	185.42	357.60	185.42	-	185.42	205.70	185.42	524.27	185.42	216.34	185.42
63400 Insurance - Commercial Package	168.01	232.92	168.01	232.92	168.01	232.92	168.01	232.92	232.92	232.92	232.92	232.92	328.69	232.92	391.30	232.92
63400 Insurance - Workers Comp.	54.48	44.08	57.73	44.08	57.73	44.08	57.73	44.08	-	44.08	-	44.08	104.00	44.08	122.80	44.08
63500 Insurance - Auto Insurance	210.12	-	210.12	-	210.12	-	210.12	-	-	-	-	-	-	-	-	-
64000 Office Supplies	11.98	70.33	-	70.33	-	70.33	114.33	70.33	-	70.33	150.31	70.33	378.33	70.33	450.40	70.33
64100 Postage	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33
64700 Information Technology-Software	-	22.00	-	22.00	-	22.00	144.00	22.00	-	22.00	-	22.00	185.49	22.00	-	22.00
64710 Information Technology-Hardware	434.86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64910 Staff & Other Licensure Fees	-	11.67	140.00	11.67	569.00	11.67	-	11.67	-	11.67	-	-	30.73	11.67	-	11.67
64920 Staff Recognition	-	8.33	-	8.33	500.00	8.33	-	8.33	-	8.33	-	-	8.33	8.33	-	8.33
64990 Bank and Interest Fees	-	11.00	1.50	11.00	-	11.00	1.50	11.00	-	11.00	-	-	11.00	11.00	-	11.00
65000 Housing	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
65000 Accounting Fees	186.00	150.00	193.20	150.00	-	150.00	524.48	150.00	-	150.00	725.93	150.00	-	150.00	333.60	150.00
65100 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68300 Prog/Activities - Sr Day Center	-	300.00	325.00	300.00	325.00	300.00	200.00	300.00	350.00	300.00	275.00	300.00	300.00	300.00	300.00	300.00
69210 Title III-B Subcont - Tai Chi	-	325.00	535.00	466.67	395.00	466.67	395.00	466.67	395.00	466.67	405.00	466.67	466.67	466.67	440.00	466.67
69220 Title III-B Subcont - Exercise	-	475.00	240.00	475.00	180.00	475.00	530.00	475.00	240.00	475.00	160.00	475.00	300.00	475.00	240.00	475.00
69240 Title III-B Subcont - Arisat (yoga)	-	60.00	-	60.00	-	60.00	-	60.00	-	60.00	-	60.00	60.00	60.00	60.00	60.00
69260 Title III-B Subcont - Wellness/art	-	166.67	-	166.67	-	166.67	-	166.67	-	166.67	-	166.67	166.67	166.67	166.67	166.67
69270 Title III-B Subcont - Dance	-	150.00	-	150.00	-	150.00	-	150.00	-	150.00	-	150.00	150.00	150.00	150.00	150.00
69400 Title III-D Expenses	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	41.67	41.67	41.67	41.67
69500 Highlands Court Expenses	-	125.00	167.50	125.00	120.00	125.00	100.00	125.00	-	125.00	50.00	125.00	97.50	125.00	37.50	125.00
69910 Trsf To Metro III-B Meals dons	150.00	-	-	-	-	-	-	-	-	-	-	-	-	-	60.03	-
69990 Vehicle Maintenance	-	-	50.00	-	200.00	-	100.00	-	300.00	-	200.00	-	200.00	-	200.00	-
70400 State Funded American Rescue Plan Expense	-	-	-	-	-	-	-	-	62.95	-	-	-	110.84	-	66.63	-
70800 Kitchen & Food Bank Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75900 HCM Community Classes & Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79150 Equipment Repair & Maint.	-	30.00	-	30.00	-	30.00	-	30.00	-	30.00	-	-	-	-	-	-
99000 Management Fee	1,489.06	1,642.50	58.04	1,642.50	1,479.41	1,642.50	1,771.92	1,642.50	168.54	1,642.50	-	30.00	2,696.33	1,642.50	1,239.28	1,642.50
Total Expenditures	\$ 16,281.39	\$ 17,738.83	\$ 15,890.79	\$ 17,738.83	\$ 17,021.35	\$ 17,738.83	\$ 12,025.55	\$ 17,738.83	\$ 19,855.51	\$ 17,738.83	\$ 17,307.33	\$ 17,738.83	\$ 17,721.74	\$ 17,738.83	\$ 19,562.29	\$ 17,738.83
Net Operating Revenue	\$ (1,380.80)	\$ (2,380.50)	\$ (15,270.36)	\$ (2,380.50)	\$ (2,227.29)	\$ (2,380.50)	\$ 5,893.64	\$ (2,380.50)	\$ (18,170.10)	\$ (2,380.50)	\$ 5,712.26	\$ (2,380.50)	\$ 9,241.51	\$ (2,380.50)	\$ (1,169.50)	\$ (2,380.50)

See Accountant's Compilation Report



Highlands Community Ministries  
IFAP Budget vs. Actuals: FY 2022-2023  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
<b>Revenue</b>																
40000 Congregations Donations	5,795.97	2,541.67	280.01	2,541.67	2,733.50	2,541.67	6,606.40	2,541.67	1,123.17	2,541.67	3,359.32	2,541.67	1,934.07	2,541.67	539.81	2,541.67
41000 Individuals & Groups Donations	136.00	1,139.83	-	1,139.83	75.00	1,139.83	25.00	1,139.83	-	1,139.83	150.00	1,139.83	47.72	1,139.83	47.72	1,139.83
46000 Back-to-School Donations	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83
46050 Thanksgiving Donations	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83
46100 Christmas Donations	2,500.00	1,125.00	6,980.00	1,125.00	3,125.00	1,125.00	-	1,125.00	-	1,125.00	-	1,125.00	-	1,125.00	-	1,125.00
46200 Client Pledges from Churches	2,402.30	3,250.00	1,335.14	3,250.00	3,163.05	3,250.00	3,225.00	3,250.00	2,075.00	3,250.00	2,799.36	3,250.00	2,275.00	3,250.00	4,098.00	3,250.00
46900 Client Co-pays in IFAP	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00
48000 Annual Campaign	-	833.33	510.00	833.33	291.43	833.33	33.01	833.33	-	833.33	-	833.33	-	833.33	-	833.33
48259 Empty Bowls - Allocated Out	-	833.33	-	833.33	-	833.33	-	833.33	-	833.33	-	833.33	-	833.33	-	833.33
52051 Metro L'ville ENF Grant - IFAP	-	4,208.33	-	4,208.33	12,625.00	4,208.33	-	4,208.33	-	4,208.33	12,625.00	4,208.33	-	4,208.33	-	4,208.33
55000 LG&E Grant - ACM	-	6,000.00	-	6,000.00	-	6,000.00	16,000.00	6,000.00	-	6,000.00	-	6,000.00	8,000.00	6,000.00	-	6,000.00
55050 LG&E - ACM Pilot Project grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55100 LG&E Grant - Winterhelp	-	890.58	-	890.58	-	890.58	7,667.50	890.58	16,000.00	890.58	6,281.25	890.58	1,000.00	890.58	-	890.58
55150 LGE MCFY21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55200 Louisville Water Co Grant	-	1,500.00	-	1,500.00	6,000.00	1,500.00	6,000.00	1,500.00	-	1,500.00	9,000.00	1,500.00	-	1,500.00	-	1,500.00
56000 Foundation & Corporate Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gross Profit</b>	<b>\$ 10,834.27</b>	<b>\$ 22,488.75</b>	<b>\$ 9,076.15</b>	<b>\$ 22,488.75</b>	<b>\$ 28,012.98</b>	<b>\$ 22,488.75</b>	<b>\$ 39,576.91</b>	<b>\$ 22,488.75</b>	<b>\$ 19,188.17</b>	<b>\$ 22,488.75</b>	<b>\$ 34,214.83</b>	<b>\$ 22,488.75</b>	<b>\$ 13,256.75</b>	<b>\$ 22,488.75</b>	<b>\$ 4,685.53</b>	<b>\$ 22,488.75</b>

Highlands Community Ministries  
IFAP Budget vs. Actuals: FY 2022-2023  
October 2022 - May 2023

Expenses	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
60000 Wages - operational	5,827.52	4,592.75	8,037.88	4,592.75	5,241.02	4,592.75	2,951.32	4,592.75	7,151.02	4,592.75	6,409.93	4,592.75	5,089.93	4,592.75	6,409.93	4,592.75
60900 FICA Exp. (employer's)	439.34	351.33	605.72	351.33	394.47	351.33	222.44	351.33	1,500.15	351.33	1,319.51	351.33	359.15	351.33	380.26	351.33
62000 Health and Disability Insurance	624.31	701.42	872.29	701.42	-	701.42	486.58	701.42	131.05	701.42	524.94	701.42	448.73	701.42	607.70	701.42
62100 Life Ins	6.22	6.08	6.22	6.08	6.22	6.08	-	6.08	12.44	6.08	6.22	6.08	6.08	6.08	12.44	6.08
62998 Pension Exp.	-	14.42	-	14.42	-	14.42	-	14.42	26.70	14.42	-	14.42	(243.31)	14.42	-	14.42
63000 Insurance - Commercial Package	188.01	232.92	168.01	232.92	168.01	232.92	168.01	232.92	232.92	232.92	-	232.92	326.69	232.92	391.30	232.92
63400 Insurance - Workers Comp.	16.91	8.67	11.53	8.67	11.53	8.67	11.53	8.67	8.67	8.67	-	8.67	20.83	8.67	24.60	8.67
63500 Insurance - Auto Insurance	210.12	132.00	210.12	132.00	210.12	132.00	210.12	132.00	132.00	132.00	-	132.00	378.34	132.00	450.40	132.00
64000 Office Supplies	88.29	54.75	-	54.75	-	54.75	109.98	54.75	-	54.75	115.84	54.75	442.99	54.75	-	54.75
64100 Postage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15.73	-
64150 Printing & Copying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64700 Information Technology-Software	-	22.00	-	22.00	-	22.00	92.99	22.00	635.99	22.00	-	22.00	-	22.00	490.05	22.00
64710 Information Technology-Hardware	-	29.17	-	29.17	-	29.17	-	29.17	-	29.17	-	29.17	-	29.17	-	29.17
64920 Staff Recognition	-	8.33	-	8.33	100.00	8.33	-	8.33	-	8.33	-	8.33	-	8.33	-	8.33
64990 Bank and Interest Fees	-	-	-	-	-	-	3.00	-	-	-	-	-	-	-	-	-
65000 Housing	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
65100 Janitorial Supplies	-	6.67	-	6.67	-	6.67	-	6.67	-	6.67	59.95	6.67	588.60	6.67	-	6.67
65200 Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65210 Building Maintenance Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65215 Plumbing & Electrical & Sewer	-	26.58	-	26.58	-	26.58	-	26.58	-	26.58	-	26.58	-	26.58	-	26.58
66000 Accounting Fees	186.00	183.50	183.20	183.50	183.50	183.50	524.40	183.50	168.00	183.50	729.93	183.50	-	183.50	333.60	183.50
66100 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67300 Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69990 Vehicle Maintenance	27.00	46.75	-	46.75	-	46.75	65.25	46.75	-	46.75	1,217.43	46.75	155.12	46.75	957.96	46.75
70000 LGAE ACM Payments	-	6,000.00	-	6,000.00	-	6,000.00	-	6,000.00	8,080.35	6,000.00	6,166.31	6,000.00	9,196.61	6,000.00	8,799.66	6,000.00
70050 LGAE - ACM Pilot Project exp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70100 LGAE Wintehelp Payments	-	890.58	-	890.58	-	890.58	-	890.58	13,798.09	890.58	10,142.07	890.58	5,912.58	890.58	893.48	890.58
70200 Lou Water Co Payments	2,751.53	1,500.00	2,999.31	1,500.00	5,950.79	1,500.00	487.76	1,500.00	5,307.36	1,500.00	1,781.07	1,500.00	1,643.42	1,500.00	2,780.90	1,500.00
70250 Corp and Private Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70300 Ministerial - rent, utils, meals	301.00	1,000.00	1,773.33	1,000.00	1,901.44	1,000.00	830.02	1,000.00	2,881.13	1,000.00	657.93	1,000.00	611.87	1,000.00	1,432.26	1,000.00
71400 Pledges Support	960.22	3,250.00	1,988.19	3,250.00	832.36	3,250.00	1,119.15	3,250.00	1,100.00	3,250.00	2,174.36	3,250.00	2,416.52	3,250.00	4,266.86	3,250.00
70500 Client Assiat from Client Funds	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00
70700 Client Assisiant (utilities, rent, mortgage)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70800 Kitchen & Food Bank Supplies	-	54.75	-	54.75	-	54.75	-	54.75	59.10	54.75	-	54.75	31.70	54.75	-	54.75
70910 Thanksgiving Program	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83
70920 Christmas Program	-	933.33	-	933.33	10,675.72	933.33	94.85	933.33	-	933.33	-	933.33	-	933.33	-	933.33
70930 Back-to-School Program	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83
73000 Annual Campaign - Printing	-	14.00	-	14.00	-	14.00	-	14.00	-	14.00	-	14.00	-	14.00	-	14.00
79100 Equipment Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79150 Equipment Repair & Maint.	-	166.67	-	166.67	-	166.67	-	166.67	-	166.67	445.64	166.67	(44.78)	166.67	-	166.67
90000 Management Fee	1,083.43	2,240.42	907.62	2,240.42	2,801.30	2,240.42	3,957.69	2,240.42	1,919.82	2,240.42	-	2,240.42	1,325.68	2,240.42	468.55	2,240.42
Total Expenditures	\$ 13,733.90	\$ 23,683.75	\$ 18,763.42	\$ 23,683.75	\$ 29,342.98	\$ 23,683.75	\$ 12,185.09	\$ 23,683.75	\$ 43,321.20	\$ 23,683.75	\$ 53,740.62	\$ 23,683.75	\$ 29,713.87	\$ 23,683.75	\$ 27,765.88	\$ 23,683.75
Net Operating Revenue	\$ (2,899.63)	\$ (1,195.00)	\$ (9,688.27)	\$ (1,195.00)	\$ (1,330.00)	\$ (1,195.00)	\$ 27,397.82	\$ (1,195.00)	\$ (24,323.03)	\$ (1,195.00)	\$ (19,525.69)	\$ (1,195.00)	\$ (16,457.08)	\$ (1,195.00)	\$ (23,080.35)	\$ (1,195.00)

See Accountant's Compilation Report

Highlands Community Ministries  
HYR Budget vs. Actuals: FY 2022-2023  
October 2022 - May 2023

Revenue	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
41000 Individuals & Groups Donations	-	833.33	2,320.00	833.33	-	833.33	-	833.33	-	833.33	-	833.33	-	833.33	-	833.33
47100 HYR Spring Soccer Registration	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67
47110 Spring Soccer Sponsorships	-	208.33	-	208.33	-	208.33	-	208.33	-	208.33	750.00	208.33	-	208.33	87.80	208.33
47200 HYR Summer Baseball Registration	-	1,275.00	-	1,275.00	-	1,275.00	-	1,275.00	-	1,275.00	-	1,275.00	10,030.82	1,275.00	2,500.00	1,275.00
47210 HYR Summer Baseball Sponsorship	-	83.33	-	83.33	-	83.33	-	83.33	-	83.33	-	83.33	-	83.33	6,321.24	83.33
47226 Summer Baseball KRM Donations	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67	-	4,166.67
47300 HYR Fall Soccer Registration	1,250.00	208.33	1,000.00	208.33	250.00	208.33	-	208.33	-	208.33	-	208.33	-	208.33	75.00	208.33
47310 HYR Fall Soccer Sponsorships	-	166.67	-	166.67	-	166.67	114.00	166.67	158.00	166.67	-	166.67	-	166.67	-	166.67
47326 Fall Soccer KRM Donations	90.70	2,833.33	8,657.55	2,833.33	31,480.11	2,833.33	7,333.76	2,833.33	37,767.90	2,833.33	25,080.26	2,833.33	-	2,833.33	2,833.33	2,833.33
47400 HYR Winter Sports Registration	-	166.67	500.00	166.67	-	166.67	-	166.67	500.00	166.67	-	166.67	-	166.67	-	166.67
47410 HYR Winter Sports Sponsorships	-	166.67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55000 LG&E Grant - ACM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000.00	-
Gross Profit	\$ 1,340.70	\$ 14,108.33	\$ 12,477.55	\$ 14,108.33	\$ 31,730.11	\$ 14,108.33	\$ 7,447.76	\$ 14,108.33	\$ 38,425.90	\$ 14,108.33	\$ 25,830.26	\$ 14,106.33	\$ 10,030.82	\$ 14,108.33	\$ 16,984.04	\$ 14,108.33

Highlands Community Ministries  
HYR Budget vs. Actuals: FY 2022-2023  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
Expenses																
60000 Wages - operational	3,560.40	3,500.00	3,390.24	3,500.00	5,255.89	3,500.00	260.39	3,500.00	5,207.89	3,500.00	4,426.70	3,500.00	2,575.76	3,500.00	2,145.38	3,500.00
60900 FICA Exp. (employer's)	272.37	267.75	259.36	267.75	402.08	267.75	19.92	267.75	398.40	267.75	338.64	267.75	197.05	267.75	210.02	267.75
63000 Insurance - Commercial Package	168.01	152.75	168.01	152.75	168.01	152.75	168.01	152.75	152.75	152.75	152.75	152.75	328.69	152.75	391.30	152.75
63400 Insurance - Workers Comp.	10.91	27.50	23.14	27.50	23.14	27.50	23.14	27.50	23.14	27.50	27.50	27.50	20.83	27.50	24.60	27.50
63500 Insurance - Auto Insurance	210.13	-	210.13	-	210.13	-	210.13	-	-	-	-	-	378.34	-	450.40	-
64000 Office Supplies	31.99	20.83	76.50	20.83	50.00	20.83	-	20.83	80.77	20.83	121.68	20.83	21.99	20.83	21.99	20.83
64150 Printing & Copying	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	883.06	16.67	930.47	16.67	250.00	250.00
64200 Advertising/Marketing/Promotion	135.00	16.67	890.72	16.67	-	16.67	-	16.67	-	60.33	45.00	-	-	-	16.67	16.67
64990 Bank and Interest Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65000 Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66000 Accounting Fees	185.00	211.25	193.20	211.25	-	211.25	524.40	211.25	-	211.25	729.93	211.25	-	211.25	333.60	211.25
66100 Audit	-	-	-	-	-	-	-	-	-	168.00	-	-	-	-	-	-
69990 Vehicle Maintenance	-	1,208.33	-	1,208.33	-	1,208.33	-	1,208.33	-	1,208.33	23.63	1,208.33	-	1,208.33	-	1,208.33
70000 LG&E ACM Payments	-	-	-	-	-	-	-	-	-	179.50	-	-	-	-	-	-
71000 Portage	99.85	66.67	99.85	66.67	102.10	66.67	102.10	66.67	-	66.67	270.73	50.00	-	66.67	100.00	66.67
71050 HYR Coaches Clinic	-	50.00	-	50.00	-	50.00	-	50.00	-	50.00	14,488.95	1,000.00	62.00	50.00	3,074.13	1,000.00
71100 Spring Soccer Shirts & Banners	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	366.67	366.67	1,992.63	366.67	366.67	366.67
71110 Spring Soccer Pics & Medals	-	366.67	-	366.67	-	366.67	-	366.67	-	366.67	8.33	8.33	-	8.33	8.33	8.33
71120 Spring Soccer Referees	-	250.00	-	250.00	-	250.00	47.50	250.00	-	250.00	250.00	250.00	-	250.00	7,745.75	250.00
71130 Spring Soccer Coaches	-	8.33	-	8.33	-	8.33	-	8.33	-	8.33	250.00	250.00	-	250.00	250.00	250.00
71140 Spring Soccer KRM Expenses	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	208.33	208.33	890.70	208.33	375.00	208.33
71150 Spring Soccer Field Maint	-	208.33	-	208.33	-	208.33	-	208.33	-	208.33	41.67	41.67	42.36	41.67	41.67	41.67
71160 Spring Soccer Equip & Supplies	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	519.08	41.67	-	41.67	41.67	41.67
71170 Spring Soccer Special Events	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67
71200 Summer Baseball Shirts & Banners	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	9,079.26	250.00
71210 Summer Baseball Pics & Medals	-	108.33	-	108.33	-	108.33	-	108.33	-	108.33	-	108.33	-	108.33	108.33	108.33
71220 Summer Baseball Umpires	34.50	25.00	49.50	25.00	-	25.00	-	25.00	-	25.00	25.00	25.00	-	25.00	357.50	25.00
71250 Summer Baseball Field Maint	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	-	125.00	696.42	125.00
71280 Summer Baseball Equip & Supplies	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	1,079.77	41.67
71300 Fall Soccer Shirts & Banners	12,961.24	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00	1,000.00
71310 Fall Soccer Pictures & Medals	1,844.06	366.67	2,508.11	366.67	-	366.67	-	366.67	-	366.67	366.67	366.67	-	366.67	366.67	366.67
71320 Fall Soccer Referees	2,262.00	250.00	1,701.00	250.00	-	250.00	264.00	250.00	-	250.00	250.00	250.00	-	250.00	250.00	250.00
71330 Fall Soccer Coaches	-	8.33	-	8.33	-	8.33	-	8.33	-	8.33	-	8.33	-	8.33	8.33	8.33
71340 Fall Soccer KRM Expenses	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	250.00	250.00
71350 Fall Soccer Field Maint	500.00	208.33	-	208.33	-	208.33	-	208.33	-	208.33	208.33	208.33	-	208.33	208.33	208.33
71360 Fall Soccer Equipment & Supple	421.69	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	41.67	41.67
71370 Fall Soccer Special Events	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	41.67	41.67
71400 Winter Basketball/Futsal Shirts & Banners	-	666.67	-	666.67	-	666.67	576.00	666.67	9,698.86	666.67	666.67	666.67	-	666.67	666.67	666.67
71410 Winter Basketball/Futsal Pics & Medals	-	250.00	-	250.00	-	250.00	-	250.00	-	250.00	22.00	250.00	-	250.00	250.00	250.00
71420 Winter Basketball/Futsal Referees	-	250.00	-	250.00	-	250.00	3,134.50	250.00	1,967.00	250.00	1,097.50	250.00	96.25	250.00	250.00	250.00
71450 Winter Basketball/Futsal Field Maint	-	1,166.67	-	1,166.67	-	1,166.67	1,980.00	1,166.67	-	1,166.67	4,700.00	1,166.67	4,960.00	1,166.67	1,166.67	1,166.67
71460 Winter Basketball/Futsal Equip & Supplies	-	41.67	-	41.67	572.27	41.67	731.87	41.67	97.45	41.67	41.67	41.67	-	41.67	41.67	41.67
71470 Winter Basketball/Futsal Special Events	377.36	16.67	-	16.67	-	16.67	251.79	16.67	-	16.67	16.67	16.67	-	16.67	16.67	16.67
79000 Miscellaneous Expenses	-	83.33	-	83.33	-	83.33	-	83.33	-	83.33	-	83.33	-	83.33	83.33	83.33
99000 Management Fee	71.57	705.42	739.88	705.42	1,599.01	705.42	378.09	705.42	1,929.20	705.42	705.42	705.42	501.54	705.42	1,249.20	705.42
Total Expenditures	\$ 23,147.06	\$ 13,835.50	\$ 10,309.64	\$ 13,835.50	\$ 8,382.63	\$ 13,835.50	\$ 8,371.84	\$ 13,835.50	\$ 23,402.53	\$ 13,835.50	\$ 27,066.90	\$ 13,835.50	\$ 12,998.61	\$ 13,835.50	\$ 27,314.32	\$ 13,835.50
Net Operating Revenue	\$ (21,806.39)	\$ 272.83	\$ 2,167.91	\$ 272.83	\$ 23,347.48	\$ 272.83	\$ (924.08)	\$ 272.83	\$ 15,023.37	\$ 272.83	\$ (1,836.64)	\$ 272.83	\$ (2,967.79)	\$ 272.83	\$ (10,950.28)	\$ 272.83

See Accountant's Compilation Report

Highlands Community Ministries  
Central Office Budget vs. Actuals: FY 2022-2023  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
<b>Revenue</b>																
41000 Individuals & Groups Donations	797.55	833.33	6,087.79	833.33	727.01	833.33	771.43	833.33	376.94	833.33	1,915.81	833.33	2,071.77	833.33	491.15	833.33
48000 Annual Campaign	-	1,666.67	2,702.08	1,666.67	8,173.02	1,666.67	7,491.57	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67
48050 Give Local Louisville Campaign	4,224.10	1,666.67	-	1,666.67	-	1,666.67	-	1,666.67	-	1,666.67	-	1,666.67	-	1,666.67	-	1,666.67
48070 Major Contributors	-	416.67	-	416.67	-	416.67	-	416.67	-	416.67	-	416.67	-	416.67	-	416.67
48099 Annual Campaign - Allocated Out	-	(1,666.67)	-	(1,666.67)	-	(1,666.67)	-	(1,666.67)	-	(1,666.67)	-	(1,666.67)	-	(1,666.67)	-	(1,666.67)
48299 Empty Bowls - Allocated Out	-	(833.33)	-	(833.33)	-	(833.33)	-	(833.33)	-	(833.33)	-	(833.33)	-	(833.33)	-	(833.33)
ACM grant - capacity	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00
48300 Taste of Highlands - Sales etc	-	833.33	-	833.33	-	833.33	50.00	833.33	9,563.25	833.33	150.00	833.33	-	833.33	-	833.33
48350 Taste of Highlands - Sponsorships	-	-	-	-	-	-	250.00	-	-	-	500.00	-	-	-	1,000.00	-
48360 Taste of Highlands Donations	-	-	-	-	-	-	-	-	-	-	200.00	-	-	-	-	-
49000 Management Fees	20,709.88	18,745.50	12,535.35	18,745.50	14,842.75	18,745.50	26,031.26	18,745.50	15,003.67	18,745.50	18,745.50	18,745.50	19,902.14	18,745.50	17,326.17	18,745.50
49500 HCM Community Classes/Events	699.40	-	722.27	-	515.94	-	877.44	-	546.50	-	772.14	-	864.36	-	1,805.26	-
52000 State & Local Grant Revenues	-	-	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
49990 Miscellaneous Income	10.00	-	280.28	-	-	-	175.00	-	-	-	398.11	-	-	-	-	-
56000 Foundation & Corporate Grants	-	-	13,852.50	-	-	-	-	-	-	-	-	-	-	-	-	-
57000 Dividends, Interest & Income	8,532.51	-	5,667.08	-	-	-	5,565.80	-	5,105.22	-	13,282.71	-	5,826.92	-	6,621.64	-
<b>Gross Profit</b>	<b>\$ 34,973.44</b>	<b>\$ 26,662.17</b>	<b>\$ 141,847.35</b>	<b>\$ 26,662.17</b>	<b>\$ 63,871.01</b>	<b>\$ 26,662.17</b>	<b>\$ 41,212.50</b>	<b>\$ 26,662.17</b>	<b>\$ 30,595.78</b>	<b>\$ 26,662.17</b>	<b>\$ 17,218.77</b>	<b>\$ 26,662.17</b>	<b>\$ 26,385.19</b>	<b>\$ 26,662.17</b>	<b>\$ 27,244.22</b>	<b>\$ 26,682.17</b>

**Highlands Community Ministries**  
**Central Office Budget vs. Actuals: FY 2022-2023**  
**October 2022 - May 2023**

Expenses	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
60000 Wages - operational	14,768.86	11,825.58	14,210.59	11,825.58	14,718.28	11,825.58	6,224.28	11,825.58	20,018.50	11,825.58	17,485.33	11,825.58	14,856.34	11,825.58	22,523.46	11,825.58
60600 Wages - Foundtr. & Corp. Grants	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00	-	5,000.00	(17,454.15)	5,000.00	-	5,000.00
60900 FICA Exp. (employer's)	1,123.86	904.58	(69.24)	904.58	1,119.19	904.58	471.30	904.58	2,925.57	904.58	557.59	904.58	(959.92)	904.58	1,716.25	904.58
62000 Health and Disability Insurance	2,784.19	2,337.58	2,781.44	2,337.58	-	2,337.58	2,153.04	2,337.58	1,804.34	2,337.58	2,400.78	2,337.58	2,077.59	2,337.58	2,347.34	2,337.58
62100 Life Ins	11.04	8.33	31.79	8.33	17.26	8.33	-	8.33	80.58	8.33	10.98	8.33	-	8.33	86.88	8.33
62998 Pension Exp.	595.61	149.00	101.92	149.00	-	149.00	2,480.23	149.00	149.00	149.00	149.00	149.00	1,344.69	149.00	5.38	149.00
63000 Insurance - Commercial Package	168.04	266.67	168.04	266.67	168.03	266.67	168.04	266.67	266.67	266.67	266.67	266.67	328.72	266.67	391.36	266.67
63100 Insurance - Crime Policy	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33	-	33.33
63200 Insurance - D & O	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63400 Insurance - Workers Comp.	32.67	52.08	46.20	52.08	46.20	52.08	46.20	52.08	-	52.08	-	52.08	41.68	52.08	49.18	52.08
64000 Office Supplies	191.28	203.92	323.95	203.92	219.70	203.92	287.21	203.92	725.12	203.92	637.11	203.92	892.62	203.92	351.46	203.92
64100 Postage	360.00	36.83	-	36.83	-	36.83	-	36.83	-	36.83	369.80	36.83	-	36.83	-	36.83
64200 Advertising/Marketing/Promotion	180.00	833.33	500.00	833.33	45.00	833.33	45.00	833.33	45.00	833.33	1,464.75	833.33	478.50	833.33	520.00	833.33
64210 Membership & Publications	34.80	100.67	34.80	100.67	1,401.30	100.67	140.80	100.67	15.80	100.67	15.80	100.67	15.80	100.67	355.80	100.67
64500 Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	246.31	-
64700 Information Technology-Software	31.79	43.67	-	43.67	229.02	43.67	455.71	43.67	180.19	43.67	180.19	43.67	365.59	43.67	916.68	43.67
64710 Information Technology-Hardware	-	5.58	-	5.58	-	5.58	-	5.58	-	5.58	-	5.58	-	5.58	1,116.38	5.58
64730 Website	-	15.00	-	15.00	-	15.00	-	15.00	-	15.00	-	15.00	-	15.00	-	15.00
64900 Staff Development	-	-	-	-	-	-	-	-	-	-	79.18	-	-	-	1,098.26	-
64910 Staff & Other Licensure Fees	-	5.00	-	5.00	300.00	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-	5.00
64920 Staff Recognition	-	8.33	-	8.33	-	8.33	-	8.33	-	8.33	-	8.33	-	8.33	-	8.33
64930 Travel Reimbursement	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67	-	41.67
64990 Bank and Interest Fees	66.51	99.00	126.87	99.00	139.64	99.00	93.72	99.00	61.12	99.00	600.00	99.00	68.79	99.00	114.12	99.00
85000 Housing	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
85200 Building Maintenance	-	200.00	-	200.00	-	200.00	-	200.00	-	200.00	-	200.00	-	200.00	-	200.00
85210 Building Maintenance Materials	-	6.25	-	6.25	-	6.25	-	6.25	-	6.25	-	6.25	-	6.25	-	6.25
85910 License Membership Fees	-	14.58	-	14.58	-	14.58	-	14.58	504.00	14.58	-	14.58	-	14.58	-	14.58
86000 Accounting Fees	186.00	156.67	193.20	156.67	-	156.67	524.40	156.67	-	156.67	729.84	156.67	-	156.67	49,770.87	156.67
86050 Payroll Service Fees	306.50	1,586.67	-	1,586.67	-	1,586.67	-	1,586.67	-	1,586.67	-	1,586.67	-	1,586.67	-	1,586.67
86100 Audit	-	833.33	5,500.00	833.33	-	833.33	5,500.00	833.33	188.00	833.33	-	833.33	-	833.33	-	833.33
86180 Other Professional Fees	-	166.67	-	166.67	2,455.00	166.67	-	166.67	-	166.67	-	166.67	21,340.00	166.67	-	166.67
86300 Outside Services	50.00	66.67	50.00	66.67	-	66.67	200.00	66.67	50.00	66.67	50.00	66.67	50.00	66.67	556.00	66.67
88200 Community Education & Outreach	780.00	416.67	-	416.67	884.00	416.67	-	416.67	844.00	416.67	-	416.67	1,698.00	416.67	-	416.67
89010 Newsletter	-	1,000.00	10,823.39	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00	-	1,000.00
89050 Postage for Newsletter	-	20.83	2,472.51	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83
89990 Vehicle Maintenance	-	20.83	-	20.83	53.00	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83
70910 Thanksgiving Program	6.33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72110 Highland Shepherds	-	25.00	-	25.00	-	25.00	-	25.00	-	25.00	-	25.00	-	25.00	-	25.00
72150 Interfaith Activity/Program	-	83.33	-	83.33	-	83.33	-	83.33	-	83.33	42.31	83.33	-	83.33	-	83.33
72200 Board Meetings	28.92	83.33	100.00	83.33	20.16	83.33	138.39	83.33	83.33	83.33	87.80	83.33	191.20	83.33	-	83.33
72210 Board Development Meetings	-	83.33	-	83.33	-	83.33	2,950.00	83.33	-	83.33	-	83.33	-	83.33	-	83.33
72350 Business Meetings	29.42	150.00	167.87	150.00	73.79	150.00	155.51	150.00	169.17	150.00	2,605.28	150.00	208.09	150.00	252.55	150.00
73025 Annual Campaign - Postage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73225 Week in Highlands - Empty Bowls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73400 Taste of the Highlands	-	333.33	500.00	333.33	-	333.33	-	333.33	1,205.73	333.33	3,263.00	333.33	(96.25)	333.33	(451.75)	333.33
73500 Empty Bowls	-	166.67	-	166.67	-	166.67	-	166.67	-	166.67	-	166.67	-	166.67	-	166.67
79000 Miscellaneous Expenses	1.00	-	-	-	2,575.04	-	370.00	-	1.00	-	-	-	-	-	(15.62)	-
79100 Equipment Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 22,334.82</b>	<b>\$ 27,984.33</b>	<b>\$ 38,664.33</b>	<b>\$ 27,984.33</b>	<b>\$ 25,064.61</b>	<b>\$ 27,984.33</b>	<b>\$ 22,963.83</b>	<b>\$ 27,984.33</b>	<b>\$ 28,398.12</b>	<b>\$ 27,984.33</b>	<b>\$ 30,579.84</b>	<b>\$ 27,984.33</b>	<b>\$ 25,847.39</b>	<b>\$ 27,984.33</b>	<b>\$ 82,550.71</b>	<b>\$ 27,984.33</b>
89210 Employee Retention Credit	-	-	291.439.00	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Operating Revenue</b>	<b>\$ 12,638.62</b>	<b>\$ (1,322.16)</b>	<b>\$ 394,622.02</b>	<b>\$ (1,322.16)</b>	<b>\$ 38,806.40</b>	<b>\$ (1,322.16)</b>	<b>\$ 16,248.67</b>	<b>\$ (1,322.16)</b>	<b>\$ 1,197.66</b>	<b>\$ (1,322.16)</b>	<b>\$ (13,361.07)</b>	<b>\$ (1,322.16)</b>	<b>\$ 2,517.80</b>	<b>\$ (1,322.16)</b>	<b>\$ 655,367.57</b>	<b>\$ (1,322.16)</b>

See Accountant's Compilation Report

Highlands Community Ministries  
Facilities Budget vs. Actuals: FY 2022-2023  
October 2022 - May 2023

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
<b>Revenue</b>																
43050 Rental Income Monthly	2,852.00	3,529.50	6,732.00	3,529.50	9,194.00	3,529.50	7,754.00	3,529.50	1,700.00	3,529.50	10,037.00	3,529.50	3,860.00	3,529.50	7,340.00	3,529.50
43100 Rent Esterle		2,060.00	-	2,060.00	-	2,060.00	-	2,060.00		2,060.00		2,060.00		2,060.00		2,060.00
43150 Event Rentals not Wedding	523.81	908.78	900.00	908.78	650.00	908.78	1,687.50	908.78	(96.00)	908.78	2,384.20	908.78	550.00	908.78	1,950.00	908.78
43450 Housing from HCM	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00
49990 Miscellaneous Income	2,700.00	3,000.00	2,700.00	3,000.00	2,700.00	3,000.00	20,110.07	3,000.00		3,000.00		3,000.00	8,620.65	3,000.00		3,000.00
<b>Gross Profit</b>	<b>\$ 6,575.81</b>	<b>\$ 12,498.28</b>	<b>\$ 13,032.00</b>	<b>\$ 12,498.28</b>	<b>\$ 15,244.00</b>	<b>\$ 12,498.28</b>	<b>\$ 32,251.57</b>	<b>\$ 12,498.28</b>	<b>\$ 4,304.00</b>	<b>\$ 12,498.28</b>	<b>\$ 15,121.20</b>	<b>\$ 12,498.28</b>	<b>\$ 15,730.65</b>	<b>\$ 12,498.28</b>	<b>\$ 11,990.00</b>	<b>\$ 12,498.28</b>

**Highlands Community Ministries**  
**Facilities Budget vs. Actuals: FY 2022-2023**  
**October 2022 - May 2023**

	Oct	Oct - Budget	Nov	Nov - Budget	Dec	Dec - Budget	Jan	Jan - Budget	Feb	Feb - Budget	Mar	Mar - Budget	Apr	Apr - Budget	May	May - Budget
<b>Expenses</b>																
60000 Wages - operational	2,913.13	775.00	2,813.14	775.00	2,813.14	775.00	2,813.14	775.00	2,813.14	775.00	2,813.14	775.00	2,813.14	775.00	775.00	775.00
60900 FICA Exp. (employer's)	221.75	48.05	214.11	48.05	214.11	48.05	214.11	48.05	214.11	48.05	214.11	48.05	214.11	48.05	48.05	48.05
61000 Staffing fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63000 Insurance - Commercial Package	780.98	833.33	780.98	833.33	780.98	833.33	780.98	833.33	833.33	833.33	833.33	833.33	1,643.49	833.33	1,556.52	833.33
63200 Insurance - D & O	86.33	236.25	86.33	236.25	86.33	236.25	(72.14)	236.25	236.25	236.25	236.25	236.25	236.25	236.25	236.25	236.25
63400 Insurance - Workers Comp.	-	-	-	-	-	-	10.09	-	-	-	-	-	-	-	49.18	-
63500 Insurance - Auto Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64200 Advertising/Marketing/Promotion	100.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64500 Telephone	-	775.00	746.23	775.00	723.93	775.00	746.23	775.00	745.49	775.00	745.49	775.00	745.49	775.00	723.60	775.00
64600 Utilities	-	-	922.61	-	-	-	-	-	-	-	-	-	-	-	-	-
64605 LGE Main	2,131.45	1,200.00	1,470.10	1,200.00	911.30	1,200.00	2,223.75	1,200.00	3,419.09	1,200.00	3,105.91	1,200.00	2,226.69	1,200.00	784.63	1,200.00
64610 LGE Parking	256.87	250.00	262.20	250.00	278.03	250.00	284.12	250.00	274.95	250.00	263.31	250.00	262.65	250.00	263.79	250.00
64620 LGE Esterle	345.84	333.33	248.54	333.33	298.05	333.33	501.98	333.33	673.29	333.33	599.74	333.33	386.33	333.33	376.82	333.33
64690 LWC	-	487.50	-	487.50	-	487.50	1,110.58	487.50	-	487.50	917.15	487.50	495.80	487.50	531.24	487.50
64710 Information Technology-Hardware	-	-	-	-	24.99	-	-	-	-	-	-	-	-	-	-	-
64990 Bank and Interest Fees	-	10.00	31.65	10.00	22.90	10.00	13.59	10.00	9.34	10.00	47.77	10.00	108.55	10.00	58.52	10.00
65100 Janitorial Supplies	-	1,020.00	1,020.00	1,020.00	1,181.50	1,020.00	1,020.00	1,020.00	1,141.55	1,020.00	1,020.00	1,020.00	1,625.00	1,020.00	1,625.00	1,020.00
65110 Trash Pickup	79.16	-	81.13	-	87.29	-	84.18	-	84.49	-	103.69	-	102.87	-	102.92	-
65200 Building Maintenance	3,993.60	833.33	-	833.33	-	833.33	405.00	833.33	-	833.33	29,094.00	833.33	4,882.00	833.33	10,349.63	833.33
65210 Building Maintenance Materials	73.40	208.33	-	208.33	-	208.33	771.05	208.33	83.49	208.33	208.33	208.33	79.99	208.33	40.92	208.33
65215 Plumbing & Electrical & Sewer	-	166.67	-	166.67	-	166.67	453.48	166.67	-	166.67	175.00	166.67	166.67	166.67	166.67	166.67
65260 Pest Control	-	75.00	225.00	75.00	-	75.00	75.00	75.00	75.00	75.00	150.00	75.00	75.00	75.00	150.00	75.00
65295 HVAC Maintenance	-	83.33	-	83.33	3,050.00	83.33	-	83.33	-	83.33	-	83.33	-	83.33	1,956.99	83.33
65300 Grounds Maintenance	2,000.00	500.00	-	500.00	980.00	-	-	500.00	-	500.00	1,395.00	500.00	442.50	500.00	510.00	500.00
65450 Esterle House Repair & Maintenance	-	41.67	-	41.67	-	-	-	41.67	-	41.67	-	-	-	41.67	-	41.67
65600 Event Building Attendant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66000 Accounting Fees	211.00	205.00	193.20	205.00	-	205.00	2,449.40	205.00	168.00	205.00	729.93	205.00	-	205.00	333.60	205.00
66100 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66000 Payroll Service Fees	75.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68200 Community Education & Outreach	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79000 Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79100 Equipment Expense	-	83.33	-	83.33	-	83.33	4,824.54	83.33	5,050.76	83.33	-	83.33	-	83.33	1,234.36	83.33
79150 Equipment Repair & Maint.	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	-	20.83	138.00	20.83	20.83	20.83
80200 HCC - Loan pmt	3,572.17	3,000.00	3,572.17	3,000.00	3,572.17	3,000.00	3,572.17	3,000.00	3,768.91	3,000.00	2,311.99	3,000.00	23,195.55	3,000.00	1,190.00	3,000.00
99000 Management Fee	587.58	948.25	1,033.20	948.25	1,254.40	948.25	3,225.16	948.25	430.40	948.25	948.25	948.25	1,573.07	948.25	948.25	948.25
<b>Total Expenditures</b>	<b>\$ 17,428.26</b>	<b>\$ 12,134.22</b>	<b>\$ 13,700.59</b>	<b>\$ 12,134.22</b>	<b>\$ 15,879.12</b>	<b>\$ 12,134.22</b>	<b>\$ 25,506.41</b>	<b>\$ 12,134.22</b>	<b>\$ 18,952.01</b>	<b>\$ 12,134.22</b>	<b>\$ 43,686.23</b>	<b>\$ 12,134.22</b>	<b>\$ 40,937.23</b>	<b>\$ 12,134.22</b>	<b>\$ 22,248.92</b>	<b>\$ 12,134.22</b>
<b>Net Operating Revenue</b>	<b>\$ (8,852.45)</b>	<b>\$ 364.06</b>	<b>\$ (668.59)</b>	<b>\$ 364.06</b>	<b>\$ (635.12)</b>	<b>\$ 364.06</b>	<b>\$ 6,745.16</b>	<b>\$ 364.06</b>	<b>\$ (14,648.01)</b>	<b>\$ 364.06</b>	<b>\$ (28,565.03)</b>	<b>\$ 364.06</b>	<b>\$ (25,206.58)</b>	<b>\$ 364.06</b>	<b>\$ (10,258.92)</b>	<b>\$ 364.06</b>



SECRETARY OF STATE

RECEIVED SECRETARY OF STATE  
MAY 4 1970

APR 24 1970

ARTICLES OF INCORPORATION

Commonwealth of Kentucky

HIGHLANDS COMMUNITY MINISTRIES, INC.  
Commonwealth of Kentucky

KNOW ALL MEN BY THESE PRESENTS:

THAT the undersigned does hereby form a corporation in accordance with the provisions of Chapter 27<sup>3</sup> of the Kentucky Revised Statutes and adopt the following as Articles of Incorporation.

ARTICLE I

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

ARTICLE II

The corporation shall have perpetual existence.

ARTICLE III

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

ARTICLE IV

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

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

#### ARTICLE V

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

#### ARTICLE VI

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

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

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

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

#### ARTICLE VII

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

#### ARTICLE VIII

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

#### ARTICLE IX

These articles of incorporation may be amended, by

IN WITNESS WHEREOF, I have hereunto set my hand this

Edgar C. Ritchie  
EDGAR C. RITCHIE

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

SECRETARY OF STATE OF KENTUCKY  
FRANKFORT, KENTUCKY  
BY Mary E. E.  
ASSISTANT SECRETARY OF STATE

Form

(Rev. October 2018)  
Department of the Treasury  
Internal Revenue Service

**W-9**

# Request for Taxpayer Identification Number and Certification

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

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

Print or type.  
See Specific Instructions on page 3.

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

Highlands Community Ministries Inc.

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

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

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

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

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

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

5 Address (number, street, and apt. or suite no.) See instructions.

1228 East Breckinridge Street

6 City, state, and ZIP code

Louisville, Kentucky 40204

7 List account number(s) here (optional)

Requester's name and address (optional)

## Part I Taxpayer Identification Number (TIN)

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

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

Social security number

\_\_\_\_ - \_\_\_\_ - \_\_\_\_

or

Employer identification number

6 1 - 0 7 0 8 7 7 6

## Part II Certification

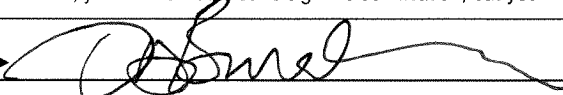
Under penalties of perjury, I certify that:

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

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

Sign  
Here

Signature of  
U.S. person ►



Date ►

8/31/23

## General Instructions

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

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

## Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

## **Audited Financial Statements**

### **HIGHLANDS COMMUNITY MINISTRIES, INC.**

**September 30, 2021 and 2020**

Independent Auditors' Report .....	1
Financial Statement:	
Statements of Financial Position .....	3
Statements of Activities and Changes in Net Assets .....	4
Statements of Functional Expenses .....	5
Statements of Cash Flows.....	6
Notes to Financial Statements.....	7
Supplementary Schedules:	
Combining Statement of Financial Position-Operating Centers – September 30, 2021 .....	12
Combining Statement of Financial Position-Operating Centers – September 30, 2020 .....	13
Combining Statement of Activities-Operating Centers – September 30, 2021 .....	14
Combining Statement of Activities-Operating Centers – September 30, 2020 .....	15

## **INDEPENDENT AUDITORS' REPORT**

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

### **Opinion**

We have audited the accompanying statements of financial position of Highland Community Ministries, Inc. (the "Organization") (a nonprofit corporation) as of September 30, 2021 and 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Highlands Community Ministries, Inc. as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Highland Community Ministries, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not

a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Report on Summarized Comparative Information**

We have previously audited the Organization's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 27, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining statement of financial position and combining statement of activities on pages 12 through 16 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

King + Company  
Certified Public Accountants

Louisville, Kentucky  
\_\_\_\_\_, 2022



# STATEMENTS OF FINANCIAL POSITION

## HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and cash equivalents	\$ 383,358	\$ 211,292
Long-term investments	3,207,039	2,424,049
Accounts receivable	30,440	16,501
Related party receivable	136,675	-0-
Accrued interest receivable	-0-	119,400
Note receivable	688,960	688,960
Property and equipment, net	76,731	89,553
<b>TOTAL ASSETS</b>	<b>\$4,523,203</b>	<b>\$3,549,755</b>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable	\$ 16,870	\$ 16,284
Credit cards payable	-0-	395
Accrued wages payable	14,591	12,677
Payroll taxes payable	5,648	21,617
Deferred revenue	13,801	8,824
Prepaid fees and pledges	425	318
<b>TOTAL LIABILITIES</b>	<b>51,335</b>	<b>60,115</b>
Net assets:		
Without donor restrictions	4,471,868	3,489,640
With donor restrictions	-0-	-0-
<b>TOTAL NET ASSETS</b>	<b>4,471,868</b>	<b>3,489,640</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$4,523,203</b>	<b>\$3,549,755</b>

See accompanying notes to financial statements

# STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

## HIGHLANDS COMMUNITY MINISTRIES, INC.

For the years ended September 30, 2021 and 2020

		2021		2020
	Without Donor Restrictions	With Donor Restrictions	Total All Funds	Total All Funds
<b>SUPPORT AND REVENUE:</b>				
Fees	\$2,309,698		\$2,309,698	\$1,895,548
Program income	130,273		130,273	171,224
Program grant and subsidies	517,195		517,195	277,849
SBA Grants-Cares Act	850,517		850,517	493,572
Gifts	26,396		26,396	68,921
Earnings on invested funds, net	79,164		79,164	86,897
Fundraising, net	2,699		2,699	12,798
Miscellaneous	184		184	10,327
Total Support and Revenue	3,916,126		3,916,126	3,017,136
<b>EXPENSES:</b>				
Program services	3,001,386		3,001,386	2,689,116
Management and general	265,958		265,958	284,323
Total Expenses	3,267,344		3,267,344	2,973,439
Operating revenue over expenses	648,782		648,782	43,697
<b>OTHER REVENUE</b>				
Unrealized gain (loss) on investments	333,446		333,446	(18,866)
INCREASE IN NET ASSETS	982,228		982,228	24,831
NET ASSETS AT BEGINNING OF PERIOD	3,489,640		3,489,640	3,464,809
NET ASSETS AT END OF PERIOD	\$4,471,868		\$4,471,868	\$3,489,640

See accompanying notes to financial statements

## STATEMENT OF FUNCTIONAL EXPENSES

### HIGHLANDS COMMUNITY MINISTRIES, INC.

For the years ended September 30, 2021 and 2020

	2021			2020
	Program Services	Management & Administrative	Fundraising	Total
Accounting	\$ 37,852	\$ 55,152		\$ 93,004
Daycare	15,379			15,379
Depreciation	12,823			12,823
Food costs	160,514			160,514
IFAP payments	441,470			441,470
Insurance	38,286	4,094		42,380
Interest and bank fees		2,714		2,714
Miscellaneous	1,993	14,735		16,728
Occupancy	92,190	8,500		100,690
Office	24,017	11,098		35,115
Outreach	-0-			-0-
Postage	702	817		1,519
Printing	421	9,925		10,346
Programming and special events	37,093	1,562		38,655
Repairs and maintenance	110,879	1,653		112,532
Salary and benefits	1,997,066	137,336		2,134,402
Staff training	17,834	5,670		23,504
Telephone	5,254	12,386		17,640
Travel		316		316
Youth recreation expense	7,613			7,613
<b>TOTAL EXPENSES</b>	<b>\$3,001,386</b>	<b>\$265,958</b>		<b>\$3,267,344</b>

See accompanying notes to financial statements

**STATEMENT OF CASH FLOWS****HIGHLANDS COMMUNITY MINISTRIES, INC.****For the years ended September 30, 2021 and 2020**

	<b>2021</b>	<b>2020</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Revenue over expenses	\$ 982,228	\$ 24,831
Adjustments to reconcile revenue over expenses to cash provided by operating activities:		
Depreciation	12,823	13,501
(Increase) decrease in accounts receivable	(13,940)	9,509
Increase in related party receivable	(136,675)	-0-
(Increase) decrease in accrued interest receivable	119,400	(23,880)
Increase (decrease) in accounts payable	587	(10,887)
Decrease in credit cards payable	(395)	(3,219)
Increase in accrued wages payable	1,914	12,677
Increase (decrease) in payroll taxes payable	(15,969)	21,617
Increase (decrease) in deferred revenue	4,976	(12,041)
Increase (decrease) in prepaid fees and pledges	106	(45)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>955,055</b>	<b>32,063</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of building improvements	-0-	(4,245)
Net purchase/sales of securities	(782,984)	62,364
Increase in note receivable	-0-	(40,139)
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b>(782,989)</b>	<b>17,980</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on line of credit	-0-	(43,396)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>-0-</b>	<b>(43,396)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>172,066</b>	<b>6,647</b>
Cash and cash equivalents at beginning of year	211,292	204,645
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 383,358</b>	<b>\$211,292</b>
<b>SUPPLEMENTAL DISCLOSURES</b>		
Interest paid	\$ 2,714	\$ 1,187

See accompanying notes to financial statements

## NOTES TO FINANCIAL STATEMENTS

### HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2021 and 2020

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

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

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

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

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

### HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2021 and 2020

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

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

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

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

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

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

### HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2021 and 2020

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

The market value of the investments as of September 30, 2021 and 2020 are as follows:

	2021		2020	
	Cost	Fair Market Value	Cost	Fair Market Value
Money market funds	\$ 102,467	\$ 102,467	\$ 56,035	\$ 56,035
Fixed income funds	599,216	717,943	512,473	605,877
Common and preferred stocks	707,740	1,034,348	590,757	741,019
Mutual funds	1,213,843	1,352,281	980,242	1,021,118
	<u>\$2,623,266</u>	<u>\$3,207,039</u>	<u>\$2,139,507</u>	<u>\$2,424,049</u>

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

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

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

	Fair Value Measurements at Reporting Date Using	
	Fair Value	Quoted Prices In Active Markets For Identical Assets (Level 1)
<b><u>September 30, 2021</u></b>		
Long-term investments	\$3,207,039	\$3,207,039
<b><u>September 30, 2020</u></b>		
Long-term investments	\$2,424,049	\$2,424,049

#### NOTE C--COMMITMENTS

The Organization leases space at four properties under operating leases.

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

## NOTES TO FINANCIAL STATEMENTS

### HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2021 and 2020

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

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

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

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

Rent expense under these leases totaled \$88,862 and \$95,796 for the years ended September 30, 2021 and 2020, respectively.

#### NOTE D--PROPERTY AND EQUIPMENT

Property and equipment at September 30, 2021 and 2020 are summarized follows:

	<b>2021</b>	<b>2020</b>
Vehicles	\$ 25,976	\$ 25,976
Office equipment	58,016	58,016
Program equipment	184,098	184,098
Leasehold improvements	183,155	183,155
	451,245	451,245
Less accumulated depreciation	(374,514)	(361,692)
	<u>\$ 76,731</u>	<u>\$ 89,553</u>

Depreciation expense totaled \$12,823 and \$13,501 for the years ended September 30, 2021 and 2020, respectively.

#### NOTE E--NOTE RECEIVABLE

The Organization has a \$688,960 promissory note receivable, dated September 30, 2021, from Highlands Community Campus (HCC), a related party, for advances to fund building improvements and operating expenses. The note bears interest at a fixed rate of 4.00% and matures on September 30, 2026. The note also included a standstill agreement of principal and interest for a period of three years until January 1, 2025. Upon expiration of the standstill period, the earned interest of the note will be added to the principal sum of the note. HCC's regular quarterly payment will equal the amount of the accrued finance charges on the new balance. The note is payable in full upon maturity.



## NOTES TO FINANCIAL STATEMENTS

### HIGHLANDS COMMUNITY MINISTRIES, INC.

September 30, 2021 and 2020

#### NOTE F--LINE OF CREDIT

The Organization has a line of credit with a commercial bank in the amount of \$75,000 with an outstanding balance of \$-0- at September 30, 2021 and 2020, respectively. The line of credit is due on demand and has an interest rate of 0.2%. The line of credit is secured by a certificate of deposit in the amount of \$75,000.

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

The Organization has evaluated subsequent events through November 7, 2022, the date which the financial statements were available to be issued.

During this period no material recognizable subsequent events that required disclosures to the September 30, 2021 financial statement occurred.

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

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Amounts not available include amounts restricted by donors to periods beyond the year ended September 30, 2021.

	2021	2020
Financial assets at year-end	\$3,620,838	\$2,651,842
Less those unavailable for general expenditures within one year: None	-0-	-0-
Financial assets available to meet cash needs for general expenditures within one year	\$3,620,838	\$2,651,842

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

# Supplementary Schedules

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

**September 30, 2021**

**SCHEDULE 1**

<b>ASSETS</b>	<b>Central Office</b>	<b>St. Paul Douglass Blvd Day Care</b>	<b>Eastern Star Home</b>	<b>Adult Day</b>	<b>Outreach Older Persons</b>	<b>Individual &amp; Family Assistance</b>	<b>Highland Youth Recreation</b>	<b>Total Operating Centers</b>
Cash	\$ 383,358							\$ 383,358
Investments	2,747,667	\$218,975	\$164,450		\$27,793	\$31,713	\$16,441	3,207,039
Accounts receivable	7,508	20,814	2,118					30,440
Related party receivable	136,675							136,675
Note receivable	688,960							688,960
Property, plant and equipment, net	4,244	13,856	58,394	\$237				76,731
<b>Total Assets</b>	<b>\$3,968,412</b>	<b>\$253,645</b>	<b>\$224,962</b>	<b>\$237</b>	<b>\$27,793</b>	<b>\$31,713</b>	<b>\$16,441</b>	<b>\$4,523,203</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 11,542	\$ 3,523	\$ 1,417		\$388			\$ 16,870
Deferred Revenue		11,777	2,024					13,801
Other current liabilities:	1,830	8,982	7,284		1,454	\$776	\$ 338	20,664
<b>Total liabilities</b>	<b>13,372</b>	<b>24,282</b>	<b>10,725</b>		<b>1,842</b>	<b>776</b>	<b>338</b>	<b>51,335</b>
<b>Net Assets:</b>								
With donor restrictions	3,955,040	229,363	214,237	\$237	25,951	30,937	16,103	4,471,868
Without donor restrictions								-0-
<b>Total Liabilities and Net Assets</b>	<b>\$3,968,412</b>	<b>\$253,645</b>	<b>\$224,962</b>	<b>\$237</b>	<b>\$27,793</b>	<b>\$31,713</b>	<b>\$16,441</b>	<b>\$4,523,203</b>

See accompanying notes to financial statements

# COMBINING STATEMENT OF FINANCIAL POSITION – OPERATING CENTERS

## HIGHLANDS COMMUNITY MINISTRIES, INC.

**September 30, 2020**

### SCHEDULE 1

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

See accompanying notes to financial statements

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

**For the year ended September 30, 2021**

**SCHEDULE 3**

	Central Office	St. Paul Douglass Blvd Day Care	Eastern Star Home	Adult Day	Outreach Older Persons	Individual & Family Assistance	Highland Youth Recreation	Total Operating Centers
<b>SUPPORT AND REVENUE</b>								
Fees	\$ 47,849	\$1,224,705	\$ 957,532		\$ 38,632	\$ 38,780	\$ 2,200	\$2,309,698
Program income	1,868				56,218	32,676	39,511	130,273
Program grant and subsidies	20,000				109,966	387,229		517,195
Gifts	24,556				350	1,490		26,396
SBA Grants-Cares Act	431,247	166,980	132,290			120,000		850,517
Earnings on invested funds	67,825	5,405	4,059		686	783	406	79,164
Fundraising	2,699							2,699
Miscellaneous	184							184
Total Support and Revenue	596,228	1,397,090	1,093,881		205,852	580,958	42,117	3,916,126
<b>EXPENSES</b>								
Program services		1,251,098	963,480		192,113	553,424	41,271	3,001,386
Management and general	265,958							265,958
Total Expenses	265,958	1,251,098	936,460		192,113	553,424	41,271	3,267,344
Operating revenue over expenses	330,270	145,992	130,401		13,739	27,534	846	648,782
<b>OTHER EXPENSES</b>								
Unrealized loss on investments	285,684	22,768	17,098		2,890	3,297	1,709	333,446
Revenue over expenses	\$615,954	\$ 168,760	\$ 147,499		\$ 16,629	\$ 30,831	\$ 2,555	\$ 982,228

## COMBINING STATEMENT OF ACTIVITIES – OPERATING CENTERS

## HIGHLANDS COMMUNITY MINISTRIES, INC.

For the year ended September 30, 2020

## SCHEDULE 3

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

See accompanying notes to financial statements

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

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

**Legal Name of Applicant Organization:** Highlands Community Ministries

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

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

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

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


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

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

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

**SIGNATURE**

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

Signature of Legal Signatory: 

Date: 8-31-23

Legal Signatory (please print): Danah Smith

Title: Director

Phone: 502-451-3695 Extension: 213

Email: drsmith@hcmllouisville.org



# Kentucky Secretary of State

## Michael G. Adams

### HIGHLANDS COMMUNITY MINISTRIES, INC.

<a href="#">File Amended Annual Report</a>	<a href="#">Change Address or Registered Agent</a>	
<a href="#">File Certificate of Assumed Name (DBA)</a>	<a href="#">File Dissolution</a>	<a href="#">Upload a filing</a>
<a href="#">File Registered Agent Resignation</a>		
<a href="#">Printable Forms</a>	<a href="#">Subscribe to changes made to this entity</a>	<a href="#">Certificate of Good Standing</a>

### General Information

<b>Organization Number</b>	0022972
<b>Name</b>	HIGHLANDS COMMUNITY MINISTRIES, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	5/4/1970
<b>Organization Date</b>	5/4/1970
<b>Last Annual Report</b>	5/22/2023
<b>Principal Office</b>	1228 E. BRECKINRIDGE ST. BOX #2 LOUISVILLE, KY 40204
<b>Registered Agent</b>	TROY BURDEN 1228 EAST BRECKINRIDGE ST LOUISVILLE, KY 40204

<a href="#">Show Current Officers</a>
<a href="#">Show Initial Officers</a>
<a href="#">Show Images</a>
<a href="#">Show Former Names</a>