

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF LOUISVILLE )  
GAS AND ELECTRIC COMPANY FOR AN )  
ADJUSTMENT OF ITS RATES FOR ELECTRIC )  
AND GAS SERVICE, A CERTIFICATE OF )  
PUBLIC CONVENIENCE AND NECESSITY TO )  
DEPLOY ADVANCED METERING ) CASE NO.  
INFRASTRUCTURE, APPROVAL OF CERTAIN ) 2020-00349  
REGULATORY AND ACCOUNTING )  
TREATMENTS, AND ESTABLISHMENT OF A )  
ONE-YEAR SURCREDIT )

And

In the Matter of:

ELECTRONIC APPLICATION OF LOUISVILLE )  
GAS AND ELECTRIC COMPANY FOR AN )  
ADJUSTMENT OF ITS RATES FOR ELECTRIC )  
AND GAS SERVICE, A CERTIFICATE OF )  
PUBLIC CONVENIENCE AND NECESSITY TO )  
DEPLOY ADVANCED METERING ) CASE NO.  
INFRASTRUCTURE, APPROVAL OF CERTAIN ) 2020-00350  
REGULATORY AND ACCOUNTING )  
TREATMENTS, AND ESTABLISHMENT OF A )  
ONE-YEAR SURCREDIT )

**RESPONSE OF JOINT INTERVENORS MOUNTAIN ASSOCIATION, KENTUCKIANS  
FOR THE COMMONWEALTH, AND KENTUCKY SOLAR ENERGY SOCIETY TO  
JOINT SUPPLEMENTAL DATA REQUESTS FROM LGE AND KENTUCKY UTILITIES  
COMPANY**

Tom FitzGerald  
Kentucky Resources Council, Inc.  
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Counsel for Joint Intervenors  
Mountain Association, Kentucky  
Solar Energy Society, and  
Kentuckians For The Commonwealth

August 2, 2021

## **Response of Joint Intervenors To LGE/KU Joint Supplemental Data Requests**

### **LGE/KU Joint Supplemental Data Request 1:**

1. Please provide a copy of each IRS Form 990 filed by each of the Joint Intervenors, if any, for tax years 2018, 2019, and 2020.

### **Response of Counsel:**

Joint Intervenors' object to this Data Request on several grounds as set forth below.

#### **A. Objection As To Provision Of Public Version of Organization 990s**

Joint Intervenors object to the request to provide the public-inspection versions of the 990 information tax returns for the Joint Intervenor organizations on the ground of relevance. Nothing in those informational tax returns is reasonably calculated to provide any information that is relevant to the issues remaining in this proceeding which are whether the NMS Tariff and QF Proposals are fair, just, and reasonable.

Public versions of the 990 information tax returns filed by each Joint Intervenor organization are matters of public record and are required by the Internal Revenue Code and implementing regulations to be available to the public for the prior 3-year period. The versions required to be made available for public inspection by the IRS do not contain individual donor information, which is required to be reported to the IRS but allowed by the IRS to be redacted from the public version.

As far as the basis for Data Request 1, counsel for LGE/KU explained that the basis for the request was to "confirm the non-profit exists and the source of its funding." Attachment 1 *Email Correspondence Between Counsel for Joint Intervenors And LGE/KU*.

The response reflects the complete lack of relevance of the request even as to the redacted versions of the 990s since the question of whether these "non-profit[s] exist" is not a matter of debate or dispute among serious persons. LGE/KU lodged no objection to the "existence" of the joint intervenor organizations at the time of their joint motion to intervene. Additionally, the 990 informational returns are not necessary to determine the existence of the Joint Intervenor organizations - a 2-minute search of the Secretary of State's online organization data base reflects that each of the Joint Intervenor organizations is in fact a Kentucky non-profit

corporation in good standing (and further provides links to the current Annual Report and Articles of Incorporation).

To assist LGE/KU in confirming the existence of the organizations, the links to those pages in the Secretary of State's website are here:

Kentucky Solar Energy Society

[https://web.sos.ky.gov/ftshow/\(S\(s0lheifhddhutkhcg0m1ohyb\)\)/default.aspx?path=ftsearch&id=0684878&ct=09&cs=99999&ce=Ue936WH48Tqpf2VXHObKa9fQZ32%2fbd%2b1W12F4wU%2fKy6azsJjIQzEhIVfrHeouRg](https://web.sos.ky.gov/ftshow/(S(s0lheifhddhutkhcg0m1ohyb))/default.aspx?path=ftsearch&id=0684878&ct=09&cs=99999&ce=Ue936WH48Tqpf2VXHObKa9fQZ32%2fbd%2b1W12F4wU%2fKy6azsJjIQzEhIVfrHeouRg)

Kentuckians for the Commonwealth

[https://web.sos.ky.gov/ftshow/\(S\(oqntusrpaa5q2pxedsg3caq2\)\)/default.aspx?path=ftsearch&id=0173106&ct=09&cs=99998&ce=x%2bZZw4kmW03N16aTJADh8oCC5JjQbmhLO8BXF4mrW9YW11xrmKcfmSXVLwJ3JWTN](https://web.sos.ky.gov/ftshow/(S(oqntusrpaa5q2pxedsg3caq2))/default.aspx?path=ftsearch&id=0173106&ct=09&cs=99998&ce=x%2bZZw4kmW03N16aTJADh8oCC5JjQbmhLO8BXF4mrW9YW11xrmKcfmSXVLwJ3JWTN)

Mountain Association For Community Economic Development

[https://web.sos.ky.gov/ftshow/\(S\(2j22i2nafpljdaw12ljac42g\)\)/default.aspx?path=ftsearch&id=0077031&ct=09&cs=99999&ce=%2bnTSa8tq1mEMz6w6gZWSHpNWjO1C8emW5ELwfz1uQ5nNSMiokmRD%2fH%2fch6s0meC6](https://web.sos.ky.gov/ftshow/(S(2j22i2nafpljdaw12ljac42g))/default.aspx?path=ftsearch&id=0077031&ct=09&cs=99999&ce=%2bnTSa8tq1mEMz6w6gZWSHpNWjO1C8emW5ELwfz1uQ5nNSMiokmRD%2fH%2fch6s0meC6)

Mountain Association Assumed Name Filing

[https://web.sos.ky.gov/ftshow/\(S\(e5mjdaeamybzwyboht3p4ibe\)\)/default.aspx?path=ftsearch&id=0077031&ct=04&cs=99996&ce=%2bnTSa8tq1mEMz6w6gZWSHiAKeNBhhV4YfarF1%2fwM9AQyZSxTM2GguVD6a89cT3Cz](https://web.sos.ky.gov/ftshow/(S(e5mjdaeamybzwyboht3p4ibe))/default.aspx?path=ftsearch&id=0077031&ct=04&cs=99996&ce=%2bnTSa8tq1mEMz6w6gZWSHiAKeNBhhV4YfarF1%2fwM9AQyZSxTM2GguVD6a89cT3Cz)

Metropolitan Housing Coalition

[https://web.sos.ky.gov/ftshow/\(S\(f2kfttg103qgyndsd1kgqhcyy\)\)/default.aspx?path=ftsearch&id=0257387&ct=09&cs=99999&ce=jaVddpPKBKnN9kbUz%2bKEUjMzJFtf1ZKJtD283ro1zmPRndi09DdCkcM56lwlQ7n](https://web.sos.ky.gov/ftshow/(S(f2kfttg103qgyndsd1kgqhcyy))/default.aspx?path=ftsearch&id=0257387&ct=09&cs=99999&ce=jaVddpPKBKnN9kbUz%2bKEUjMzJFtf1ZKJtD283ro1zmPRndi09DdCkcM56lwlQ7n)

With respect to the other stated basis for the Data Request, the "source of [the] funding" for the Joint Intervenor organizations has not the slightest relevance to the Commission review of the proposed tariffs. Additionally, the information regarding donors to these organizations that is reported to the IRS is not required to be made publicly available. Finally, donor information protected from compelled disclosure (see below).

Without waiving the relevance objection to providing even the redacted public versions of the 990s, Joint Intervenors, by counsel, attach the public

versions of the three most recent 990 informational returns filed by each of the Joint Intervenor organizations, as *Attachment 2*.

## **B. Objection As To Provision Of “As-Filed” Version of Organization 990s**

The basis for the Data Request, according to correspondence from counsel for LGE/KU, was explained in this manner:

I am stating the basis for why the requests are reasonably calculated to seek relevant information about the non-profits presenting claims in these cases. The 990 provides more detailed financial information about an organization, including where the source of their funding. The IRS requires every US tax-exempt, non-profit to make their three most recent 990s public. This information should be in the public record. This documentation should disclose more about the organization's motives related to the issues in this case and their related financial interests. These are relevant areas of inquiry.

See: *Attachment 1*.

While the correspondence suggested that LGE/KU was seeking the “public record” version of the 990s, LGE/KU Joint Supplemental Data Request 1 was not limited to the “public” version of the 990s, but instead requested a copy of the returns as filed by the organizations. A subsequent email exchange between undersigned counsel and counsel for LGE/KU indicated that the Companies in fact are seeking the contributor information reported in Schedule B of the 990 informational returns.

The request for as-filed versions of the 990s include individual donor information required to be provided to the Internal Revenue Service in Schedule B of the 990 returns, but not required to be included in the publicly available version of the 990 returns.

Joint Intervenors, by and through counsel, strenuously object to this request on the grounds of relevance and for the reasons stated below, and will not produce such information absent an Order of the Commission that is upheld by final court order compelling same, for these reasons:

- i. Contributor information regarding the Joint Intervenor organizations has absolutely no relevance or bearing on the remaining issues before the Commission, which are whether the NMS 2 Tariff and provisions addressing QFs and cogeneration proposed by LGE/KU are fair, just, and reasonable.



ii. Similarly, the “motives” of the individual intervenor organizations are of no relevance to the questions at hand. The Commission decision rests on evidence in the record rather than any consideration of the subjective “motives” of the parties. The interests of Joint Intervenors have already been found by the Commission, on a grant of Joint Intervenor status, and with no objection from LGE/KU, to be helpful in deciding the issues presented by the LGE/KU rate filings. The testimony, documents, and analyses presented by Joint Intervenors have been and will be judged on their objective merits, and not the subjective “motives” of the Joint Intervenor organizations. The undersigned counsel is frankly offended by the baseless implication that there are “motives” of the Joint Intervenor organizations that are somehow improper.

iii. Additionally, information regarding contributors to the organizations is protected under the First Amendment to the Constitution of the United States. Freedom of association extends to protect against government-compelled disclosure of such information, and any compelled disclosure is subject to “exacting scrutiny” by the courts, since as noted by the Supreme Court “[i]t is hardly a novel perception that compelled disclosure of affiliation with groups engaged in advocacy may constitute as effective a restraint on freedom of association as [other] forms of governmental action.” *NAACP v. Alabama ex rel. Patterson*, 357 U. S. 449, 462, 78 S. Ct. 1163, 2 L. Ed. 2d 1488 (1958), *Americans For Prosperity Foundation v. Bonta*, 2021 U.S. Lexis 3569 (July 21, 2021). A copy of the *Bonta* decision is attached as Attachment 3. Filing such information, even under conditions of confidentiality, would compromise the Freedom of Association of the organizations and of their contributors.

#### **LGE/KU Joint Supplemental Data Request 2:**

2. Mr. Owen’s testimony states at page 3 lines 4-5, “Thus, it is in the Commission’s discretion to determine what rate will provide the Company with all of its fixed and demand-based costs.”

a. Does Mr. Owen understand that the rate the Commission ultimately approves for Rider NMS-2 for each of the Companies will be only to compensate for energy supplied to the grid by new net metering customers?

**Response: Yes.**

b. Does Mr. Owen further understand that all customers, not the Companies, will ultimately pay for such energy supplied to the grid?

**Response:** As I state in my pre-filed testimony, there are studies that show solar customer-generators are a net-benefit to the grid and impose no significant cost increase for non-solar customers.

Witness: James Owen.

**LGE/KU Joint Supplemental Data Request 3:**

3. Mr. Owen's testimony addresses "Value of Solar" studies, reports, and meta- analyses.

a. Is it Mr. Owen's view that the Companies' customers should be required to pay the full Value of Solar under NMS-2?

**Response:** It is my testimony that solar customer-generators should be given a compensatory credit for the amount shown by a full Value of Solar study.

b. If similar benefits as those Mr. Owen believes net metering customers provide could be obtained for a lower price, should that factor into formulating NMS-2 rates? Or should the Companies' customers be required to pay the full Value of Solar irrespective of market prices for solar energy and truly avoided utility costs?

**Response:** I expect a full Value of Solar Study to show that solar customer-generators provide a net benefit to the other customers on the grid. Throughout my testimony I describe the various evidence that the Commission should consider when setting a compensation rate for solar customer-generators that should be based on a Value of Solar study that includes both costs and benefits. To the extent that the hypothetical posed in this question could be shown to constitute a cost or a benefit, it should be considered.

Witness: James Owen

**LGE/KU Joint Supplemental Data Request 4:**

4. See Mr. Owen's supplemental testimony at page 9, lines 12-16. Please provide all data in Mr. Owen's possession showing any evidentiary link between the "default values and range of values contained in the Hayibo and Pearce study" and the Companies' avoidable costs of providing service to their customers.

**Response:** As the Commission noted in its order directing additional testimony, the Company has the burden of proof in this case. The range of values contained in the Hayibo and Pearce study speak for themselves as they are an evaluation of the methods and figures that should be applied in the absence of the Company meeting its burden of proof in the event the Commission seeks to establish a price figure. To the extent the Company is requesting the Hayibo and Pearce study, I am attaching a copy as Attachment 4.

Witness: James Owen

**LGE/KU Joint Supplemental Data Request 5:**

Based on the Minnesota VOS Methodology and the analysis of US VOS methodologies conducted by Hayibo and Pearce, Mr. Rábago recommends adding a number of components to the Commission's prescribed net metering compensation framework in Kentucky Power Company's recent rate case.

- a. Please confirm that Mr. Rábago testified in Kentucky Power Company's recent rate case.

**Response:** Confirmed.

- b. Please confirm that Mr. Rábago testified concerning the Minnesota VOS Methodology and the analysis of US VOS methodologies conducted by Hayibo and Pearce in Kentucky Power Company's recent rate case.

**Response:** Partially confirm. Mr. Rábago testified regarding the Minnesota VOS methodology and process in the KPC case.

- c. Please confirm that, notwithstanding Mr. Rábago's testimony, the Commission chose to create a net metering compensation framework in Kentucky Power Company's recent rate case that did not include the components Mr. Rábago desires the Commission to include now.

**Response:** Partially confirm. Mr. Rábago cannot testify as to the Commissioner's mental processes. Mr. Rábago testified at page 3, line 10 through page 5 line 10 as to additional components that should be added to the Commission NMS Methodology as articulated by the Commission in the KPC case.

d. Please confirm that, were the Commission to add new components to the net metering compensation framework it created less than three months ago—during the pendency of this proceeding—it would do so contrary to Mr. Rábago's testimony that ““while calculated values will differ from one utility to the next, the approach used to calculate the benefits and costs of distributed solar generation should be uniform.”” (at 6, lines 10-11).

**Response:** Neither confirm nor deny. Mr. Rábago's position is and has been that the approach used to calculate the benefits and costs of distributed solar should *both* be uniform *and* should fully and fairly compensate for all value that results from exports. Adding the value of the additional components to a uniform valuation methodology as they are quantified is the approach Mr. Rábago would recommend, especially at this first stage of valuation.

Witness: Karl Rábago

6. See Mr. Rábago's supplemental testimony at page 9, lines 4-10. Please provide all data in Mr. Rábago's possession showing any evidentiary link between the values contained in the Hayibo and Pearce study and the Companies' avoidable costs of providing service to their customers.

**Response:** Mr. Rábago has not performed a review of the documents in his possession to determine if they might show “an evidentiary link” between the values contained in the Hayibo and Pearce study and the Companies' avoidable costs of providing service to their customers. Therefore, notwithstanding the many documents in Mr. Rábago's possession relating to value of solar and the Company as produced in this proceeding, he is not aware that he possesses any that establish “an evidentiary link” and cannot be so aware given the vagueness of the term “evidentiary link.”

Witness: Karl Rábago

Respectfully submitted,



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*Counsel for Joint Intervenors,  
Mountain Association, Kentuckians  
for the Commonwealth, and  
Kentucky Solar Energy Society*

CERTIFICATE OF SERVICE

This is to certify that this electronic filing has been transmitted to the Commission on August 2, 2021; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that in accordance with the July 22, 2021 Commission Order in Case No. 2020-00085 and notwithstanding 807 KAR 5:001 Section 8(3), no original paper copy of this filing will be filed with the Commission.




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Tom FitzGerald

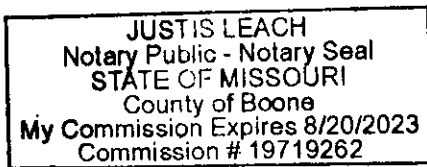
VERIFICATION


The undersigned, James Owen, after being first duly sworn, deposes and says that he has personal knowledge of the matters set forth in his foregoing Responses To Joint Supplemental Data Requests propounded by LG&E and KU and that the information contained therein is true and correct to the best of his information, knowledge, and belief, after reasonable inquiry.



James Owen

Subscribed and sworn to before me by James Owen this 2<sup>ND</sup> day of August 2021.



  
\_\_\_\_\_  
Notary Public


My commission expires: 08/20/2021

VERIFICATION

The undersigned, Karl R. Rábago, after being first duly sworn, deposes and says that he has personal knowledge of the matters set forth in his foregoing *Responses to July 22, 2021 Joint Supplemental Data Requests Propounded To Joint Intervenors by LG&E and KU* and that the information contained therein is true and correct to the best of his information, knowledge, and belief, after reasonable inquiry.

  
Karl R. Rábago

Subscribed and sworn to before me by Karl R. Rábago this 2 day of August 2021.

  
Notary Public

My commission expires: 3-27-24

LORI KRISTEN HOWELL  
Notary Public  
State of Colorado  
Notary ID # 20204011760  
My Commission Expires 03-27-2024

# **ATTACHMENT 1**



**From:** kendrick.riggs@skofirm.com,  
**To:** fitzkrc@aol.com,  
**Subject:** RE: KU/LG&E Rate Cases  
**Date:** Tue, Jul 27, 2021 12:12 pm

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The disagreement is noted.

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**From:** KY RESOURCES COUNCIL <fitzkrc@aol.com>  
**Sent:** Tuesday, July 27, 2021 12:08 PM  
**To:** Riggs, Kendrick R. <kendrick.riggs@skofirm.com>  
**Subject:** Re: KU/LG&E Rate Cases

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

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I disagree fundamentally that there is any relevance to their funding sources, and will be advising clients to seek appropriate relief from a line of inquiry has no relevance to the matters at hand. The request smacks of harassment and nothing more.

Sent from my iPhone

On Jul 27, 2021, at 12:04 PM, Riggs, Kendrick R.  
<[kendrick.riggs@skofirm.com](mailto:kendrick.riggs@skofirm.com)> wrote:

Fitz,

In responding to your emails, I am not attempting to argue with or lecture to you. I am stating the basis for why the requests are reasonably calculated to seek relevant information about the non-profits presenting claims in these cases. The 990 provides more detailed financial information about an organization, including where the source of their funding. The IRS requires every US tax-exempt, non-profit to make their three most recent 990s public. This information should be in the public record. This documentation should disclose more about the organization's motives related to the issues in this case and their related financial interests. These are relevant areas of inquiry.

Regards,

**Kendrick R. Riggs**  
Attorney at Law  
502-560-4222 Direct

<[image003.jpg](#)> 502-262-0172 Mobile  
2000 PNC Plaza  
500 W. Jefferson Street

Louisville, KY 40202-2828

<http://www.skofirm.com/attorney/kendrick-r-riggs/>

**From:** [fitzkrc@aol.com](mailto:fitzkrc@aol.com) <[fitzkrc@aol.com](mailto:fitzkrc@aol.com)>  
**Sent:** Monday, July 26, 2021 12:45 PM  
**To:** Riggs, Kendrick R. <[kendrick.riggs@skofirm.com](mailto:kendrick.riggs@skofirm.com)>  
**Subject:** Re: KU/LG&E Rate Cases

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The source of its funding is not a matter that the IRS requires be disclosed, and I am fully aware of the function of a 990, Kendrick. My question is what possible relevance the request has to these proceedings.

-----Original Message-----

From: Riggs, Kendrick R. <[kendrick.riggs@skofirm.com](mailto:kendrick.riggs@skofirm.com)>

To: [fitzkrc@aol.com](mailto:fitzkrc@aol.com) <[fitzkrc@aol.com](mailto:fitzkrc@aol.com)>

Sent: Mon, Jul 26, 2021 12:07 pm

Subject: Re: KU/LG&E Rate Cases

Tom,

Thank you for your inquiry.

The 990s are basic documents for any non-profit organization. They confirm the non-profit exists and the source of its funding.

Best,

Kendrick

Sent from my iPad

On Jul 24, 2021, at 1:52 PM, [fitzkrc@aol.com](mailto:fitzkrc@aol.com) wrote:

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

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Hi Hope this note finds you well.

Clients were a bit upset with the data request for their 990s. Is there a reason that that information has any bearing on the issues in this case? Thanks.

## **ATTACHMENT 2**

Form **990**  
 Department of the Treasury  
 Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public  
 ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
2017  
**Open to Public Inspection**

**A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017**

<p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p><b>C</b> Name of organization                  KENTUCKIANS FOR THE COMMONWEALTH INC</p> <p>Doing business as</p> <p>Number and street (or P O box if mail is not delivered to street address) Room/suite                  PO BOX 1450</p> <p>City or town, state or province, country, and ZIP or foreign postal code                  LONDON, KY 407431450</p> <p><b>F</b> Name and address of principal officer                  BURT LAUDERDALE                  PO BOX 1450                  LONDON, KY 407431450</p>	<p><b>D</b> Employer identification number                  61-1015576</p> <p><b>E</b> Telephone number                  (606) 878-2161</p> <p><b>G</b> Gross receipts \$ 539,440</p>
<p><b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 4 ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		<p><b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                  If "No," attach a list (see instructions)  <b>H(c)</b> Group exemption number ▶</p>
<p><b>J</b> Website: ▶ WWW KFTC ORG</p>		
<p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p>		<p><b>L</b> Year of formation 1982 <b>M</b> State of legal domicile KY</p>

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities PROMOTE PARTICIPATION IN THE DEMOCRATIC PROCESS ESPECIALLY AROUND SOCIAL JUSTICE ISSUES			
<p><b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets</p>				
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	19	
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	19	
<b>5</b>	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	42	
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	12,000	
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0	
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>		
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	219,909	
	<b>9</b> Program service revenue (Part VIII, line 2g)	Current Year	428,008	
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		54,909	
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-2,973	
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		39,791	
			311,636	512,457
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		95,722	
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		500	
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		77,683	
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0	
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶26,965			
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		91,449	73,042
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		264,854	144,351	
<b>19</b> Revenue less expenses Subtract line 18 from line 12		46,782	368,106	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	265,935	
	<b>21</b> Total liabilities (Part X, line 26)	End of Year	644,175	
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20		76,922	98,967
			189,013	545,208

**Part II Signature Block**

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

<b>Sign Here</b>	2018-11-12
Signature of officer	Date
BURT LAUDERDALE EXECUTIVE DIRECTOR	
Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name MYRON D FISHER	Preparer's signature MYRON D FISHER	Date 2018-11-12	Check <input type="checkbox"/> if self-employed	PTIN P00078455
	Firm's name ▶ BALDWIN CPAS PLLC			Firm's EIN ▶ 20-1416603	
	Firm's address ▶ 713 W MAIN ST RICHMOND, KY 404751351			Phone no (859) 626-9040	

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission  
PROMOTE PARTICIPATION IN THE DEMOCRATIC PROCESS ESPECIALLY AROUND SOCIAL JUSTICE ISSUES

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 87,544 including grants of \$ 500 ) (Revenue \$ 61,802 )  
See Additional Data

**4b** (Code ) (Expenses \$ 21,886 including grants of \$ ) (Revenue \$ )  
See Additional Data

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

















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(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
OTHER EXPENSES TO FURTHER THE ORGANIZATIONS MISSION

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** 109,430

**Part IV Checklist of Required Schedules**

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



**Part IV Checklist of Required Schedules (continued)**

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, charitable contributions, and 501(c)(7), (12), and (29) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (19); 1b Enter the number of voting members included in line 1a, above, who are independent (19); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (Yes); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (Yes); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (Yes); b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No)

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (Yes); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? (Yes); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (No); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (Yes); b Other officers or key employees of the organization (Yes); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed (KY); 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: [ ] Own website, [X] Another's website, [X] Upon request, [ ] Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records (KENTUCKIANS FOR THE COMMONWEALTH PO BOX 1450 LONDON, KY 40743 (606) 878-2161)

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) META MENDEL-REYES CHAIR	.....	X		X				0	0	0
(2) RANDY WILSON VICE CHAIR	.....	X		X				0	0	0
(3) CHRISTIAN TORP SEC/TREASURE	.....	X		X				0	0	0
(4) CASSIA HERRON AT LARGE	.....	X		X				0	0	0
(5) MARY LOVE AT LARGE	.....	X		X				0	0	0
(6) TINA JACKSON DIRECTOR	.....	X						0	0	0
(7) SARAH BOWLING DIRECTOR	.....	X						0	0	0
(8) DAVID MILLER DIRECTOR	.....	X						0	0	0
(9) CHASE GLADSON DIRECTOR	.....	X						0	0	0
(10) ROBBY OLIVAM DIRECTOR	.....	X						0	0	0
(11) WENDY WARREN DIRECTOR	.....	X						0	0	0
(12) AMY COPELIN DIRECTOR	.....	X						0	0	0
(13) CHANDA CAMPBELL DIRECTOR	.....	X						0	0	0
(14) CHRIS MERRITT DIRECTOR	.....	X						0	0	0
(15) LESLIE BEBENSEE DIRECTOR	.....	X						0	0	0
(16) JOY FITZGERALD DIRECTOR	.....	X						0	0	0
(17) SUMMER BOLTON DIRECTOR	.....	X						0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
(18) AMANDA GROVES DIRECTOR		X						0	0	0	
(19) BARBARA FARLEY DIRECTOR		X						0	0	0	
(20) BURT LAUDERDALE EXECUTIVE DI	50 00			X				81,099	0	19,760	
<b>1b Sub-Total</b>											
<b>1c Total from continuation sheets to Part VII, Section A</b>											
<b>1d Total (add lines 1b and 1c)</b>								81,099			19,760

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . .	<b>1a</b>					
	<b>b</b> Membership dues . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . .	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	428,008				
	<b>g</b> Noncash contributions included in lines 1a-1f \$ _____						
	<b>h Total.</b> Add lines 1a-1f . . . . .		428,008				
<b>Program Service Revenue</b>		Business Code					
	<b>2a</b> RENEWALS		36,799	36,799			
	<b>b</b> NEW MEMBERSHIPS		25,003	25,003			
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue						
<b>g Total.</b> Add lines 2a-2f . . . . .		61,802					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		3,406			3,406	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
		8,400					
		<b>b</b> Less rental expenses					
		<b>c</b> Rental income or (loss)	8,400				
	<b>d</b> Net rental income or (loss) . . . . .			8,400		8,400	
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		34,953					
		<b>b</b> Less cost or other basis and sales expenses	26,983				
		<b>c</b> Gain or (loss)	7,970				
	<b>d</b> Net gain or (loss) . . . . .			7,970		7,970	
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>					
	<b>b</b> Less direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>						
<b>b</b> Less direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>	2,871					
	<b>b</b> Less cost of goods sold . . . . .	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .		2,871			2,871	
Miscellaneous Revenue	Business Code						
<b>11a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .							
<b>12 Total revenue.</b> See Instructions . . . . .			512,457	61,802		22,647	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	500	500		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	49,149	33,422	1,966	13,761
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	11,933	8,115	477	3,341
<b>10</b> Payroll taxes	9,727	6,614	389	2,724
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
<b>12</b> Advertising and promotion	152	152		
<b>13</b> Office expenses	7,326	6,588	1	737
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	1,619	1,101	65	453
<b>17</b> Travel	5,104	4,594		510
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	1,355		1,355	
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	3,331	2,265	1,066	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> CONTRACTUAL SERVICES	43,297	38,967	2,165	2,165
<b>b</b> MISCELLANEOUS	7,931	4,589	422	2,920
<b>c</b> EDUCATION AND TRAINING	1,664	1,664		
<b>d</b> EQUIPMENT	732	498	29	205
<b>e</b> All other expenses	531	361	21	149
<b>25</b> Total functional expenses. Add lines 1 through 24e	144,351	109,430	7,956	26,965
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>	
	<b>2</b> Savings and temporary cash investments . . . . .	145,896	<b>2</b>	268,990
	<b>3</b> Pledges and grants receivable, net . . . . .	10,000	<b>3</b>	216,474
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	8,686	<b>7</b>	44,911
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	11,995		
	<b>b</b> Less accumulated depreciation	11,995	<b>10c</b>	11,995
	<b>11</b> Investments—publicly traded securities . . . . .	62,452	<b>11</b>	99,605
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	26,906	<b>15</b>	2,200
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	265,935	<b>16</b>	644,175	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	16,777	<b>17</b>	10,558
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	53,031	<b>23</b>	40,000
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	7,114	<b>25</b>	48,409
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	76,922	<b>26</b>	98,967
<b>Net Assets or Fund Balances</b>	<b>27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b> Unrestricted net assets	179,013	<b>27</b>	328,734
	<b>28</b> Temporarily restricted net assets . . . . .	10,000	<b>28</b>	216,474
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33 Total net assets or fund balances . . . . .</b>	189,013	<b>33</b>	545,208
	<b>34 Total liabilities and net assets/fund balances . . . . .</b>	265,935	<b>34</b>	644,175



**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	512,457
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	144,351
<b>3</b>	Revenue less expenses Subtract line 2 from line 1 . . . . .	<b>3</b>	368,106
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	<b>4</b>	189,013
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	-11,911
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	545,208

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
<p><b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____                      If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O</p>		
<p><b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?                      If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	<b>2a</b>	No
<p><b>b</b> Were the organization's financial statements audited by an independent accountant?                      If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both  <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	<b>2b</b>	Yes
<p><b>c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?                      If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</p>	<b>2c</b>	Yes
<p><b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?</p>	<b>3a</b>	No
<p><b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits</p>	<b>3b</b>	

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 61-1015576

**Name:** KENTUCKIANS FOR THE COMMONWEALTH  
INC

Form 990 (2017)

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### Form 990, Part III, Line 4a:

LEADERSHIP DEVELOPMENT AND GRASSROOTS ORGANIZING LEADERSHIP AND ORGANIZATIONAL SKILLS MADE AVAILABLE TO MEMBERS AND COMMUNITY MEMBERS  
MOBILIZING CITIZENS TO PARTICIPATE IN THE DEMOCRATIC PROCESS PROVIDE WORKSHOPS AND INFORMATION TO PROMOTE CITIZEN PARTICIPATION

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**Form 990, Part III, Line 4b:**

GENERAL ACTIVITIES-PROVIDE INFORMATION AND SERVICES ABOUT LOCAL AND STATE ISSUES PUBLICATION OF NEWSLETTER

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**SCHEDULE C**  
(Form 990 or 990-EZ)  
  
Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**  
For Organizations Exempt From Income Tax Under section 501(c) and section 527  
  
▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.  
▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  
  
**2017**  
  
**Open to Public Inspection**

**If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**  
 ● Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C  
 ● Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B  
 ● Section 527 organizations Complete Part I-A only  
**If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**  
 ● Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B  
 ● Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A  
**If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**  
 ● Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization KENTUCKIANS FOR THE COMMONWEALTH INC	Employer identification number 61-1015576
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

**1** Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")

**2** Political campaign activity expenditures (see instructions) ▶ \$ 2,613

**3** Volunteer hours for political campaign activities (see instructions) \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

**1** Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ \_\_\_\_\_

**2** Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ \_\_\_\_\_

**3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No

**4a** Was a correction made?  Yes  No

**b** If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

**1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ \_\_\_\_\_

**2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ 500

**3** Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ 500

**4** Did the filing organization file **Form 1120-POL** for this year?  Yes  No

**5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1) NEW POWER PAC	P O BOX 1450 LONDON, KY 40743	27-3437896	500	
2				
3				
4				
5				
6				

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check  if the filing organization checked box A and "limited control" provisions apply

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

(a) Filing organization's totals	(b) Affiliated group totals
----------------------------------	-----------------------------

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)
- b** Total lobbying expenditures to influence a legislative body (direct lobbying)
- c** Total lobbying expenditures (add lines 1a and 1b)
- d** Other exempt purpose expenditures
- e** Total exempt purpose expenditures (add lines 1c and 1d)
- f** Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

- g** Grassroots nontaxable amount (enter 25% of line 1f)
- h** Subtract line 1g from line 1a If zero or less, enter -0-
- i** Subtract line 1f from line 1c If zero or less, enter -0-
- j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?


**Yes**  **No**

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	1	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	1	Yes	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2		No
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		No

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation
SCHEDULE C, PART IV	IN 2017, KFTC'S POLITICAL ACTIVITY WAS LIMITED TO VOTER REGISTRATION AS THERE WERE NO ELECTIONS IN KENTUCKY IN 2017 THE AMOUNT REPORTED IN PART I A 2 WAS FOR STAFF TIME FOR VOTER REGISTRATION & PLANNING CONTRIBUTION TO NEW POWER PAC WAS TO MAINTAIN ITS WEBSITE IN 2017

**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.  
**Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047  
**2017**  
**Open to Public Inspection**

**Name of the organization**  
KENTUCKIANS FOR THE COMMONWEALTH  
INC

**Employer identification number**  
61-1015576

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		
<b>5</b> Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>6</b> Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

**1** Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e g , recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year	
<b>a</b> Total number of conservation easements	<b>2a</b>	
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
<b>d</b> Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	<b>2d</b>	

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

**a** Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	16,084	10,029	16,678	9,891	15,625
<b>b</b> Contributions . . . . .	23,461	733		45	
<b>c</b> Net investment earnings, gains, and losses	-759	6,710	-5,250	8,126	-4,188
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .	1,435	1,388	1,399	1,384	1,546
<b>g</b> End of year balance . . . . .	37,351	16,084	10,029	16,678	9,891

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 100 000 %
  - b** Permanent endowment ▶
  - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |  |                          |           |
|--|--------------------------|-----------|
| <b>(i)</b> unrelated organizations . . . . . | <b>Yes</b>               | <b>No</b> |
| <b>3a(i)</b>                                 | <input type="checkbox"/> | No        |
| <b>(ii)</b> related organizations . . . . .  | <b>Yes</b>               | <b>No</b> |
| <b>3a(ii)</b>                                | <input type="checkbox"/> | No        |
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .		11,995		11,995
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				11,995



**Part VII Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )	▶	

**Part VIII Investments—Program Related.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )	▶	

**Part IX Other Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	▶

**Part X Other Liabilities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
DUE TO OTHER FUND	35,000
OTHER LIABILITIES	13,409
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	▶ 48,409

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	500,546
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-11,911	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	-11,911
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	512,457
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .		<b>5</b>	512,457

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	144,351
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	144,351
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .		<b>5</b>	144,351

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 61-1015576

**Name:** KENTUCKIANS FOR THE COMMONWEALTH  
INC

## Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 2, PART V, LINE 4	THE PURPOSE OF THE ENDOWMENT IS TO SUPPORT THE MISSION & GOALS OF KFTC

## Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 3, PART X	KFTC IS A NOT-FOR-PROFIT ORGANIZATION THAT IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(4) OF THE INTERNAL REVENUE CODE THE ORGANIZATION HAS ALSO BEEN CLASSIFIED AS AN ENTITY THAT IS NOT A PRIVATE FOUNDATION WITHIN THE MEANING OF SECTION 509(A) OF THE INTERNAL REVENUE CODE THE ORGANIZATION FOLLOW THE PROVISIONS OF FASB ASC 740-10 AS IT RELATES TO UNCERTAIN TAX POSITIONS AND HAVE EVALUATED THEIR TAX POSITIONS TAKEN FOR ALL OPEN TAX YEARS THE ORGANIZATIONS ARE NOT CURRENTLY UNDER AUDIT NOR HAVE THEY BEEN CONTACTED BY ANY TAX JURISDICTIONS

**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2017****Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
KENTUCKIANS FOR THE COMMONWEALTH  
INC

Employer identification number

61-1015576

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4D	OTHER EXPENSES TO FURTHER THE ORGANIZATIONS MISSION

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PAGE 6, PART VI, LINE 6	YES, KENTUCKIANS FOR THE COMMONWEALTH HAS MEMBERS

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PAGE 6, PART VI, LINE 7A	THE GOVERNING BODY (STEERING COMMITTEE) IS ELECTED BY KFTC MEMBERS CHAPTERS ELECT A REPRESENTATIVE TO THE GOVERNING BODY AT THE ANNUAL MEETING, THE MEMBERSHIP ELECTS THE OFFICERS THAT COMPRISE THE EXECUTIVE COMMITTEE



## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 11B	A COPY OF THE THE 990 AND AUDIT REPORT IS PROVIDED TO THE FINANCE COMMITTEE AND STEERING COMMITTEE (GOVERNING BODY) BEFORE FILING

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 12C	KFTC'S GENERAL POLICIES INCLUDE AN ANTI-NEPOTISM STATEMENT THE "STATEMENT OF INDIVIDUAL S TEERING COMMITTEE MEMBER'S RESPONSIBILITIES" INCLUDES A CONFLICT OF INTEREST SECTION THES E POLICIES ARE MONITORED AND ENFORCED BY THE GOVERNING BODY

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PAGE 6, PART VI, LINE 15A	COMPENSATION SCALE WAS CREATED BASED UPON RESEARCH INCLUDING HOW OTHER SIMILAR ORGANIZATIONS APPROACH COMPENSATION EACH YEAR ALL EMPLOYEES RECEIVE A COST OF LIVING ADJUSTMENT WHEN RESOURCES ARE AVAILABLE, EACH YEAR EMPLOYEES RECEIVE A RAISE BASED ON ACCRUING AN ADDITIONAL YEAR OF EXPERIENCE THE SALARY SCALE WAS CREATED AND APPROVED BY THE GOVERNING BODY IN 2005 IT HAS BEEN ADJUSTED EACH YEAR FOR INFLATION IT IS REVIEWED REGULARLY BY THE FINANCE COMMITTEE AND STEERING COMMITTEE

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PAGE 6, PART VI, LINE 15B	COMPENSATION SCALE WAS CREATED BASED UPON RESEARCH INCLUDING HOW OTHER SIMILAR ORGANIZATIONS APPROACH COMPENSATION EACH YEAR ALL EMPLOYEES RECEIVE A COST OF LIVING ALLOWANCE WHEN RESOURCES ARE AVAILABLE, EACH YEAR EMPLOYEES RECEIVE A RAISE BASED ON ACCRUING AN ADDITIONAL YEAR OF EXPERIENCE THE SALARY SCALE WAS CREATED AND APPROVED BY THE GOVERNING BODY IN 2005 IT HAS BEEN ADJUSTED EACH YEAR FOR INFLATION IT IS REVIEWED REGULARLY BY THE FINANCE COMMITTEE AND STEERING COMMITTEE

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PAGE 6, PART VI, LINE 19	KFTC'S GOVERNING DOCUMENTS & FINANCIAL STATEMENTS ARE AVAILABLE UPON WRITTEN REQUEST TO P O BOX 1450 LONDON, KY 40743 WE MAY REQUIRE REIMBURSEMENT FOR COPYING AND POSTAGE

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- ▶ Attach to Form 990.
- ▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization  
KENTUCKIANS FOR THE COMMONWEALTH  
INC

**Employer identification number**

61-1015576

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) KENTUCKY COALITION INC P O BOX 1450  LONDON, KY 40743 31-1113237	LDRSHIPDEV	KY	501C3	12B	NA		No

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .	<b>1a</b>	No
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b>	No
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b>	No
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b>	No
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	No
<b>f</b> Dividends from related organization(s) . . . . .	<b>1f</b>	No
<b>g</b> Sale of assets to related organization(s) . . . . .	<b>1g</b>	No
<b>h</b> Purchase of assets from related organization(s) . . . . .	<b>1h</b>	No
<b>i</b> Exchange of assets with related organization(s) . . . . .	<b>1i</b>	No
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b>	No
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b>	No
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b>	No
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	No
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b>	Yes
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<b>1o</b>	Yes
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b>	Yes
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b>	Yes
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b>	No
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) KENTUCKY COALITION INC	P	5,635	REIMBURSEMENT JOINT COST
(2) KENTUCKY COALITION INC	N	5,635	REIMBURSEMENT JOINT COST
(3) KENTUCKY COALITION INC	O	1,401,902	WAGES PAID
(4) KENTUCKY COALITION INC	Q	388,340	REIMBURSEMENT FOR BENEFIT



**Part VI Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047  
**2018**  
Open to Public Inspection

**A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018**

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Final return/terminated
  - Amended return
  - Application pending

**C** Name of organization  
KENTUCKIANS FOR THE COMMONWEALTH INC

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
PO BOX 1450

City or town, state or province, country, and ZIP or foreign postal code  
LONDON, KY 407431450

**D** Employer identification number  
61-1015576

**E** Telephone number  
(606) 878-2161

**G** Gross receipts \$ 550,530

**F** Name and address of principal officer  
BURT LAUDERDALE  
PO BOX 1450  
LONDON, KY 407431450

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c)(3)  501(c) ( 4 ) ◀ (insert no)  4947(a)(1) or  527

**J** Website: ▶ WWW KFTC ORG

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1982

**M** State of legal domicile KY

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities  
PROMOTE PARTICIPATION IN THE DEMOCRATIC PROCESS ESPECIALLY AROUND SOCIAL JUSTICE ISSUES

2 Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	19
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	19
<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	62
<b>6</b> Total number of volunteers (estimate if necessary)	12,000
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	428,008	432,600
<b>9</b> Program service revenue (Part VIII, line 2g)	61,802	74,998
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	11,376	-818
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11,271	5,026
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	512,457	511,806
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	500	99,770
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	70,809	397,140
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 56,307		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	73,042	188,149
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	144,351	685,059
<b>19</b> Revenue less expenses Subtract line 18 from line 12	368,106	-173,253
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	644,175	442,071
<b>21</b> Total liabilities (Part X, line 26)	98,967	78,417
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	545,208	363,654

**Part II Signature Block**

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

**Sign Here**

Signature of officer: \*\*\*\*\* Date: 2019-11-11

HEATHER MAHONEY DEPUTY DIRECTOR  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date 2019-11-11	Check <input type="checkbox"/> if self-employed	PTIN P00078455
Firm's name ▶ BALDWIN CPAS PLLC	Firm's EIN ▶ 20-1416603		Phone no (859) 626-9040	
Firm's address ▶ 713 W MAIN ST RICHMOND, KY 404751351				

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission

PROMOTE PARTICIPATION IN THE DEMOCRATIC PROCESS ESPECIALLY AROUND SOCIAL JUSTICE ISSUES

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 485,518 including grants of \$ 99,770 ) (Revenue \$ 74,998 )  
See Additional Data

**4b** (Code ) (Expenses \$ 121,380 including grants of \$ ) (Revenue \$ )  
See Additional Data

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
OTHER EXPENSES TO FURTHER THE ORGANIZATIONS MISSION

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶ 606,898

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 22 regarding organizational requirements, such as political campaign activities, lobbying, and financial reporting.

**Part IV Checklist of Required Schedules (continued)**

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	11
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	Yes

<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .		<b>2a</b>	62		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		<b>2b</b>	Yes		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		<b>3a</b>		No	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O . . . . .</i>		<b>3b</b>			
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		<b>4a</b>		No	
<b>b</b> If "Yes," enter the name of the foreign country <b>▶</b> _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		<b>5a</b>		No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>5b</b>		No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .		<b>5c</b>			
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .		<b>6a</b>	Yes		
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		<b>6b</b>	Yes		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		<b>7a</b>		No	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		<b>7b</b>			
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		<b>7c</b>		No	
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		<b>7d</b>			
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>7e</b>		No	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		<b>7f</b>		No	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		<b>7g</b>		No	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		<b>7h</b>		No	
<b>8 Sponsoring organizations maintaining donor advised funds.</b>					
Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		<b>8</b>			
<b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		<b>9a</b>			
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		<b>9b</b>			
<b>10 Section 501(c)(7) organizations.</b> Enter					
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		<b>10a</b>			
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		<b>10b</b>			
<b>11 Section 501(c)(12) organizations.</b> Enter					
<b>a</b> Gross income from members or shareholders . . . . .		<b>11a</b>			
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .		<b>11b</b>			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?					
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year		<b>12b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O		<b>13a</b>			
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .		<b>13b</b>			
<b>c</b> Enter the amount of reserves on hand . . . . .		<b>13c</b>			
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		<b>14a</b>		No	
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O . . . . .</i>		<b>14b</b>			
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N . . . . .		<b>15</b>		No	
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O . . . . .		<b>16</b>		No	

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions  
 Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
<b>6</b>	Did the organization have members or stockholders?	Yes	
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>8a</b>	The governing body?	Yes	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	Yes	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?	Yes	
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	Yes	
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		No
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
<b>13</b>	Did the organization have a written whistleblower policy?	Yes	
<b>14</b>	Did the organization have a written document retention and destruction policy?	Yes	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	Yes	
<b>15b</b>	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

**17** List the States with which a copy of this Form 990 is required to be filed **KY**

**18** Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records  
**KENTUCKIANS FOR THE COMMONWEALTH PO BOX 1450 LONDON, KY 40743 (606) 878-2161**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) META MENDEL-REYES CHAIR	.....	X		X				0	0	0
(2) CASSIA HERRON VICE CHAIR	.....	X		X				0	0	0
(3) CHRISTIAN TORP SEC/TREASURE	.....	X		X				0	0	0
(4) AMY COPELIN AT LARGE	.....	X		X				0	0	0
(5) MARY LOVE AT LARGE	.....	X		X				0	0	0
(6) MIKAELA CURRY DIRECTOR	.....	X						0	0	0
(7) CARLY MUETTERTIES DIRECTOR	.....	X						0	0	0
(8) DAVID MILLER DIRECTOR	.....	X						0	0	0
(9) CHASE GLADSON DIRECTOR	.....	X						0	0	0
(10) CHANDRA CRUZ-THOMSON DIRECTOR	.....	X						0	0	0
(11) REBECCA TUCKER DIRECTOR	.....	X						0	0	0
(12) GRETA ELENHAAS DIRECTOR	.....	X						0	0	0
(13) CHANDA CAMPBELL DIRECTOR	.....	X						0	0	0
(14) FANNIE MADDEN-GRIDER DIRECTOR	.....	X						0	0	0
(15) AMELIA CLOUD DIRECTOR	.....	X						0	0	0
(16) JOY FITZGERALD DIRECTOR	.....	X						0	0	0
(17) SUMMER BOLTON DIRECTOR	.....	X						0	0	0



Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Main table with columns (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; and Other Revenue.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	99,770	99,770		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
<b>4</b> Benefits paid to or for members.				
<b>5</b> Compensation of current officers, directors, trustees, and key employees.	83,981	73,903	2,520	7,558
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
<b>7</b> Other salaries and wages.	171,783	139,197	8,145	24,441
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).				
<b>9</b> Other employee benefits.	112,571	99,063	3,377	10,131
<b>10</b> Payroll taxes.	28,805	25,348	865	2,592
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management.				
<b>b</b> Legal.				
<b>c</b> Accounting.				
<b>d</b> Lobbying.				
<b>e</b> Professional fundraising services. See Part IV, line 17.				
<b>f</b> Investment management fees.				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).				
<b>12</b> Advertising and promotion.	35,277	35,277		
<b>13</b> Office expenses.	25,211	22,679	263	2,269
<b>14</b> Information technology.				
<b>15</b> Royalties.				
<b>16</b> Occupancy.	13,039	11,288	597	1,154
<b>17</b> Travel.	12,462	11,216		1,246
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials.				
<b>19</b> Conferences, conventions, and meetings.	2,658	2,658		
<b>20</b> Interest.	380		380	
<b>21</b> Payments to affiliates.				
<b>22</b> Depreciation, depletion, and amortization.				
<b>23</b> Insurance.	5,368	3,865	1,342	161
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> CONTRACTUAL SERVICES	77,934	70,140	3,897	3,897
<b>b</b> MISCELLANEOUS	10,129	7,255	355	2,519
<b>c</b> TELEPHONE	3,354	2,951	101	302
<b>d</b> EDUCATION AND TRAINING	1,924	1,924		
<b>e</b> All other expenses	413	364	12	37
<b>25</b> Total functional expenses. Add lines 1 through 24e.	685,059	606,898	21,854	56,307
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>	
	<b>2</b> Savings and temporary cash investments . . . . .	268,990	<b>2</b>	150,979
	<b>3</b> Pledges and grants receivable, net . . . . .	216,474	<b>3</b>	177,298
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	44,911	<b>7</b>	23,625
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	11,995		
	<b>b</b> Less accumulated depreciation	11,995	<b>10c</b>	11,995
	<b>11</b> Investments—publicly traded securities . . . . .	99,605	<b>11</b>	76,174
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	2,200	<b>15</b>	2,000
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	644,175	<b>16</b>	442,071	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	10,558	<b>17</b>	19,657
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	40,000	<b>23</b>	35,000
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D	48,409	<b>25</b>	23,760
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	98,967	<b>26</b>	78,417
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	328,734	<b>27</b>	186,356
	<b>28</b> Temporarily restricted net assets . . . . .	216,474	<b>28</b>	177,298
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	545,208	<b>33</b>	363,654	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	644,175	<b>34</b>	442,071	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	511,806
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	685,059
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-173,253
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	545,208
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-8,301
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	363,654

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>		No
<b>3b</b>		

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 61-1015576

**Name:** KENTUCKIANS FOR THE COMMONWEALTH  
INC

Form 990 (2018)

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**Form 990, Part III, Line 4a:**

LEADERSHIP DEVELOPMENT AND GRASSROOTS ORGANIZING LEADERSHIP AND ORGANIZATIONAL SKILLS MADE AVAILABLE TO MEMBERS AND THE BROADER COMMUNITY MOBILIZING PEOPLE TO PARTICIPATE IN THE DEMOCRATIC PROCESS PROVIDE WORKSHOPS AND INFORMATION TO PROMOTE PARTICIPATION

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**Form 990, Part III, Line 4b:**

GENERAL ACTIVITIES-PROVIDE INFORMATION AND SERVICES ABOUT LOCAL AND STATE ISSUES PUBLICATION OF NEWSLETTER AND TRAININGS, ETC

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**SCHEDULE C**  
(Form 990 or 990-EZ)  
  
Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**  
For Organizations Exempt From Income Tax Under section 501(c) and section 527  
  
▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.  
▶Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047  
  
**2018**  
  
**Open to Public Inspection**

**If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**  
 ● Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C  
 ● Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B  
 ● Section 527 organizations Complete Part I-A only  
**If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**  
 ● Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B  
 ● Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A  
**If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**  
 ● Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization KENTUCKIANS FOR THE COMMONWEALTH INC	<b>Employer identification number</b> 61-1015576
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

<b>1</b>	Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")	
<b>2</b>	Political campaign activity expenditures (see instructions)	▶ \$ 325,613
<b>3</b>	Volunteer hours for political campaign activities (see instructions)	560

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

<b>1</b>	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$
<b>2</b>	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$
<b>3</b>	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>4a</b>	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	If "Yes," describe in Part IV	

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

<b>1</b>	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$ 69,470
<b>2</b>	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	▶ \$ 30,300
<b>3</b>	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	▶ \$ 99,770
<b>4</b>	Did the filing organization file <b>Form 1120-POL</b> for this year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>5</b>	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1) NEW POWER PAC	P O BOX 1450 LONDON, KY 40743	27-3437896	30,300	
2				
3				
4				
5				
6				



**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b> Yes	No
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b> Yes	No
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	<b>3</b> Yes	No

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
<b>a</b> Current year	<b>2a</b>
<b>b</b> Carryover from last year	<b>2b</b>
<b>c</b> Total	<b>2c</b>
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation
SCHEDULE C, PART IV	KFTC DEPLOYED RESOURCES FOR POLITICAL ACTIVITIES A LARGE PORTION OF THESE EXPENSES WERE FOR VOTER ENGAGEMENT ACTIVITIES INCLUDING VOTER REGISTRATION, EDUCATION, AND MOBILIZATION

**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
**► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
**► Attach to Form 990.**  
**► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No 1545-0047  
**2018**  
**Open to Public Inspection**

**Name of the organization**  
KENTUCKIANS FOR THE COMMONWEALTH  
INC

**Employer identification number**  
61-1015576

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		

**5** Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No

**6** Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

**1** Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e g , recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year	
<b>a</b> Total number of conservation easements	<b>2a</b>	
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	<b>2d</b>	

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ► \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

**(i)** Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

**(ii)** Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

**a** Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .  Yes  No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	37,351	16,084	10,029	16,678	9,891
<b>b</b> Contributions . . . . .	75	23,461	733		45
<b>c</b> Net investment earnings, gains, and losses	-9,631	-759	6,710	-5,250	8,126
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .	432	1,435	1,388	1,399	1,384
<b>g</b> End of year balance . . . . .	27,363	37,351	16,084	10,029	16,678

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 100 000 %
  - b** Permanent endowment ▶
  - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |  | Yes | No |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . .   | No  | No |
| <b>(ii)</b> related organizations . . . . .  | No  | No |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . |     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .		11,995		11,995
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				11,995

**Part VII Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )	▶	

**Part VIII Investments—Program Related.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )	▶	

**Part IX Other Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	▶

**Part X Other Liabilities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
DUE TO OTHER FUND	15,000
OTHER LIABILITIES	8,760
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	▶ 23,760

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	503,505
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-8,301	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	-8,301
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	511,806
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .		<b>5</b>	511,806

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	685,059
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	685,059
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .		<b>5</b>	685,059

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation



## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 61-1015576

**Name:** KENTUCKIANS FOR THE COMMONWEALTH  
INC

## Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 2, PART V, LINE 4	THE PURPOSE OF THE ENDOWMENT IS TO SUPPORT THE MISSION & GOALS OF KFTC

## Supplemental Information

Return Reference	Explanation
SCHEDULE D, PAGE 3, PART X	KFTC IS A NOT-FOR-PROFIT ORGANIZATION THAT IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(4) OF THE INTERNAL REVENUE CODE THE ORGANIZATION HAS ALSO BEEN CLASSIFIED AS AN ENTITY THAT IS NOT A PRIVATE FOUNDATION WITHIN THE MEANING OF SECTION 509(A) OF THE INTERNAL REVENUE CODE THE ORGANIZATION FOLLOW THE PROVISIONS OF FASB ASC 740-10 AS IT RELATES TO UNCERTAIN TAX POSITIONS AND HAVE EVALUATED THEIR TAX POSITIONS TAKEN FOR ALL OPEN TAX YEARS THE ORGANIZATIONS ARE NOT CURRENTLY UNDER AUDIT NOR HAVE THEY BEEN CONTACTED BY ANY TAX JURISDICTIONS

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

OMB No 1545-0047
2018
Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22. Attach to Form 990. Go to www.irs.gov/Form990 for the latest information.

Name of the organization KENTUCKIANS FOR THE COMMONWEALTH INC

Employer identification number 61-1015576

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000 Part II can be duplicated if additional space is needed

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Row 1: (1) NEW POWER PAC, 27-3437896, 527, 30,300, 69,470, FMV, IN KIND SUPPORT, VOTER EMPOWERMENT

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
3 Enter total number of other organizations listed in the line 1 table

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
SCHEDULE I, PAGE 1, PART I, LINE 2	KFTC WORKS WITH GRANT PARTNERS TO ENSURE THAT ALL GRANT REQUIRMENTS ARE MET INCLUDING REPORTING REQUIREMENTS KFTC WORK WITH PARTNERS TO ENSURE APPROPRIATE USE OF DESIGNATED FUNDS

**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018****Open to Public Inspection**

Department of the Treasury

Name of the organization

KENTUCKIANS FOR THE COMMONWEALTH  
INC

Employer identification number

61-1015576

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4D	OTHER EXPENSES TO FURTHER THE ORGANIZATIONS MISSION

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PAGE 6, PART VI, LINE 6	YES, KENTUCKIANS FOR THE COMMONWEALTH HAS MEMBERS

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 7A	THE GOVERNING BODY (STEERING COMMITTEE) IS ELECTED BY KFTC MEMBERS CHAPTERS ELECT A REPRESENTATIVE TO THE GOVERNING BODY AT THE ANNUAL MEETING, THE MEMBERSHIP ELECTS THE OFFICERS THAT COMPRISE THE EXECUTIVE COMMITTEE

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 11B	A COPY OF THE THE 990 AND AUDIT REPORT IS PROVIDED TO THE FINANCE COMMITTEE AND STEERING COMMITTEE (GOVERNING BODY) BEFORE FILING



# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 12C	KFTC'S GENERAL POLICIES INCLUDE AN ANTI-NEPOTISM STATEMENT THE "STATEMENT OF INDIVIDUAL S TEERING COMMITTEE MEMBER'S RESPONSIBILITIES" INCLUDES A CONFLICT OF INTEREST SECTION THES E POLICIES ARE MONITORED AND ENFORCED BY THE GOVERNING BODY

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PAGE 6, PART VI, LINE 15A	COMPENSATION SCALE WAS CREATED BASED UPON RESEARCH INCLUDING HOW OTHER SIMILAR ORGANIZATIONS APPROACH COMPENSATION EACH YEAR ALL EMPLOYEES RECEIVE A COST OF LIVING ADJUSTMENT WHEN RESOURCES ARE AVAILABLE, EACH YEAR EMPLOYEES RECEIVE A RAISE BASED ON ACCRUING AN ADDITIONAL YEAR OF EXPERIENCE THE SALARY SCALE WAS CREATED AND APPROVED BY THE GOVERNING BODY IN 2005 IT HAS BEEN ADJUSTED EACH YEAR FOR INFLATION IT IS REVIEWED REGULARLY BY THE FINANCE COMMITTEE AND STEERING COMMITTEE

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PAGE 6, PART VI, LINE 15B	COMPENSATION SCALE WAS CREATED BASED UPON RESEARCH INCLUDING HOW OTHER SIMILAR ORGANIZATIONS APPROACH COMPENSATION EACH YEAR ALL EMPLOYEES RECEIVE A COST OF LIVING ALLOWANCE WHEN RESOURCES ARE AVAILABLE, EACH YEAR EMPLOYEES RECEIVE A RAISE BASED ON ACCRUING AN ADDITIONAL YEAR OF EXPERIENCE THE SALARY SCALE WAS CREATED AND APPROVED BY THE GOVERNING BODY IN 2005 IT HAS BEEN ADJUSTED EACH YEAR FOR INFLATION IT IS REVIEWED REGULARLY BY THE FINANCE COMMITTEE AND STEERING COMMITTEE

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PAGE 6, PART VI, LINE 19	KFTC'S GOVERNING DOCUMENTS & FINANCIAL STATEMENTS ARE AVAILABLE UPON WRITTEN REQUEST TO P O BOX 1450 LONDON, KY 40743 WE MAY REQUIRE REIMBURSEMENT FOR COPYING AND POSTAGE

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
KENTUCKIANS FOR THE COMMONWEALTH  
INC

**Employer identification number**

61-1015576

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) KENTUCKY COALITION INC P O BOX 1450  LONDON, KY 40743 31-1113237	LDRSHIPDEV	KY	501C3	12B	NA		No

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .		No
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .		No
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	Yes	
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .		No
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .		No
<b>f</b> Dividends from related organization(s) . . . . .		No
<b>g</b> Sale of assets to related organization(s) . . . . .		No
<b>h</b> Purchase of assets from related organization(s) . . . . .		No
<b>i</b> Exchange of assets with related organization(s) . . . . .		No
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .		No
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .		No
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .		No
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .		No
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	Yes	
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	Yes	
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	Yes	
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	Yes	
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .		No
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .		No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) KENTUCKY COALITION INC	P	22,494	REIMBURSEMENT JOINT COST
(2) KENTUCKY COALITION INC	N	22,494	REIMBURSEMENT JOINT COST
(3) KENTUCKY COALITION INC	O	1,325,042	WAGES PAID
(4) KENTUCKY COALITION INC	Q	282,224	REIMBURSEMENT FOR BENEFIT
(5) KENTUCKY COALITION INC	C	106,928	GENERAL STAFFING





**Part VII**    **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

<b>Return Reference</b>	<b>Explanation</b>

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2019**  
**Open to Public Inspection**

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A For the 2019 calendar year, or tax year beginning** , and ending

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization **Kentuckians for the Commonwealth, Inc.**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**P.O. Box 1450**  
 City or town, state or province, country, and ZIP or foreign postal code  
**London KY 40743-1450**

**D** Employer identification number  
**61-1015576**

**E** Telephone number  
**606-878-2161**

**F** Name and address of principal officer:  
**Burt Lauderdale**  
**P.O. Box 1450**  
**London KY 40743-1450**

**G** Gross receipts \$ **917,610**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)

**I** Tax-exempt status:  501(c)(3)  501(c) ( **4** ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ **www.kftc.org**

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: **1982** **M** State of legal domicile: **KY**

**H(c)** Group exemption number ▶

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>Promote participation in the democratic process especially around social justice issues.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>19</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>19</b>
	<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	<b>63</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>12000</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>432,600</b>	<b>850,159</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>74,998</b>	<b>39,142</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>-818</b>	<b>-2,891</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>511,806</b>	<b>890,903</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>99,770</b>	<b>29,173</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>397,140</b>	<b>226,887</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>28,102</b>		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>188,149</b>	<b>529,543</b>	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>685,059</b>	<b>785,603</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-173,253</b>	<b>105,300</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>442,071</b>	<b>593,475</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>78,417</b>	<b>116,118</b>
		<b>363,654</b>	<b>477,357</b>

**Part II Signature Block**

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

**Sign Here**

Signature of officer: *Heather Mahoney* Date: \_\_\_\_\_

Type or print name and title: **Heather Mahoney Deputy Director**

**Paid Preparer Use Only**

Print/Type preparer's name: **Myron D. Fisher** Preparer's signature: **Myron D. Fisher** Date: **11/12/20** Check  if self-employed PTIN: **P00078455**

Firm's name: **Baldwin CPAs, PLLC** Firm's EIN: **20-1416603**

Firm's address: **713 W Main St Richmond, KY 40475-1351** Phone no.: **859-626-9040**

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

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission:

**See Schedule O**

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ **613,241** including grants of \$ **29,173** ) (Revenue \$ **39,142** )

**Leadership Development and Grassroots Organizing. Leadership and organizational skills made available to members and the broader community. Mobilizing people to participate in the democratic process. Provide workshops and information to promote participation.**

**4b** (Code: ) (Expenses \$ **125,590** including grants of \$ ) (Revenue \$ )

**General activities-Provide information and services about local and state issues. Publication of newsletter and trainings, etc.**

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**N/A**

**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **738,831**

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	X	
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

**Part IV Checklist of Required Schedules** *(continued)*

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	<b>2a</b> <b>63</b>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>X</b>	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>X</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		<b>X</b>
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<b>X</b>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	<b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<b>X</b>
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>	<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	<b>X</b>

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

			Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	<b>1a</b>	<b>19</b>		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	<b>1b</b>	<b>19</b>		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>			<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	<b>3</b>			<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>			<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>			<b>X</b>
<b>6</b> Did the organization have members or stockholders?	<b>6</b>		<b>X</b>	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>		<b>X</b>	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>			<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?	<b>8a</b>		<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>		<b>X</b>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	<b>9</b>			<b>X</b>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>		<b>X</b>	
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10b</b>		<b>X</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>		<b>X</b>	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.				
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>		<b>X</b>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>			<b>X</b>
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>		<b>X</b>	
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>		<b>X</b>	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>		<b>X</b>	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>		<b>X</b>	
<b>b</b> Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	<b>15b</b>		<b>X</b>	
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>			<b>X</b>
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ KY**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**

**Burt Lauderdale** **PO Box 1450** **KY 40743 606-878-2161**  
**London**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <b>Burt Lauderdale</b> ..... <b>Executive Director</b>	1.00 49.00			X				87,632	0	18,667
(2) <b>Cassia Herron</b> ..... <b>Chair</b>	5.00 0.00	X		X				0	0	0
(3) <b>Alan Smith</b> ..... <b>Vice-Chair</b>	5.00 0.00	X		X				0	0	0
(4) <b>Rebecca Tucker</b> ..... <b>Secretary/Treasurer</b>	5.00 0.00	X		X				0	0	0
(5) <b>Fannie Madden-Grider</b> ..... <b>At Large Rep</b>	5.00 0.00	X		X				0	0	0
(6) <b>Meta Mendel-Reyes</b> ..... <b>Immediate Past Chair</b>	5.00 0.00	X		X				0	0	0
(7) <b>Mikaela Curry</b> ..... <b>Director</b>	1.50 0.00	X						0	0	0
(8) <b>Tiffany Duncan</b> ..... <b>Director</b>	1.50 0.00	X						0	0	0
(9) <b>David Miller</b> ..... <b>Director</b>	1.50 0.00	X						0	0	0
(10) <b>Carl Shoupe</b> ..... <b>Director</b>	1.50 0.00	X						0	0	0
(11) <b>Connor Allen</b> ..... <b>Director</b>	1.50 0.00	X						0	0	0



**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>John Wade</b>	1.50									
Director	0.00	X					0	0	0	
(13) <b>Greta Elenhaas</b>	1.50									
Director	0.00	X					0	0	0	
(14) <b>Courtney Combs</b>	1.50									
Director	0.00	X					0	0	0	
(15) <b>Alvin Madden-Grider</b>	1.50									
Director	0.00	X					0	0	0	
(16) <b>Amelia Cloud</b>	1.50									
Director	0.00	X					0	0	0	
(17) <b>Joy Fitzgerald</b>	1.50									
Director	0.00	X					0	0	0	
(18) <b>Summer Bolton</b>	1.50									
Director	0.00	X					0	0	0	
(19) <b>Jim Gearhart</b>	1.50									
Director	0.00	X					0	0	0	
<b>1b Subtotal</b>							<b>87,632</b>		<b>18,667</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							<b>87,632</b>		<b>18,667</b>	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<b>X</b>
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		<b>X</b>
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		<b>X</b>

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>	212,309				
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	637,850				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 110,880				
	<b>h Total.</b> Add lines 1a-1f		850,159				
<b>Program Service Revenue</b>	<b>2a</b> Renewals	Business Code	26,947	26,947			
	<b>b</b> New Memberships		12,195	12,195			
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f		39,142				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		5,506			5,506	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>6a</b>					
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental inc. or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	18,310				
		(ii) Other					
		<b>7a</b>					
	<b>b</b> Less: cost or other basis and sales exps.	<b>7b</b>	26,707				
	<b>c</b> Gain or (loss)	<b>7c</b>	-8,397				
<b>d</b> Net gain or (loss)		-8,397			-8,397		
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
	<b>b</b> Less: direct expenses	<b>8b</b>					
<b>c</b> Net income or (loss) from fundraising events							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
	<b>b</b> Less: direct expenses	<b>9b</b>					
<b>c</b> Net income or (loss) from gaming activities							
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>	4,493					
	<b>b</b> Less: cost of goods sold	<b>10b</b>					
<b>c</b> Net income or (loss) from sales of inventory		4,493			4,493		
<b>Miscellaneous Revenue</b>	<b>11a</b>	Business Code					
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions			890,903	39,142	0	1,602	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	29,173	29,173		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	106,299	100,983	1,063	4,253
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	75,499	70,266	1,047	4,186
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	29,606	28,126	296	1,184
<b>10</b> Payroll taxes	15,483	14,709	155	619
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	9,661	9,661		
<b>c</b> Accounting	8,538	8,538		
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	293,583	272,053	10,765	10,765
<b>12</b> Advertising and promotion	103,989	103,989		
<b>13</b> Office expenses	40,165	36,170	402	3,593
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	11,281	6,825	4,169	287
<b>17</b> Travel	22,768	21,629	228	911
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	8,649	8,649		
<b>20</b> Interest	344		344	
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	5,505	5,230	55	220
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>Voter Database Expense</b>	14,440	14,440		
<b>b</b> <b>Miscellaneous</b>	7,895	5,800	120	1,975
<b>c</b> <b>Telephone</b>	2,630	2,500	25	105
<b>d</b> <b>Equipment</b>	95	90	1	4
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	785,603	738,831	18,670	28,102
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	150,979	2	355,929
	3 Pledges and grants receivable, net	177,298	3	136,864
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	23,625	7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	621
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 37,479		
	b Less: accumulated depreciation	10b 11,995	10c	37,479
	11 Investments—publicly traded securities	76,174	11	60,382
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,000	15	2,200
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	442,071	16	593,475	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	19,657	17	280
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	35,000	23	30,000
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	23,760	25	85,838
	26 <b>Total liabilities.</b> Add lines 17 through 25	78,417	26	116,118
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions	186,356	27	281,195
	28 Net assets with donor restrictions	177,298	28	196,162
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 <b>Total net assets or fund balances</b>	363,654	32	477,357
33 <b>Total liabilities and net assets/fund balances</b>	442,071	33	593,475	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>890,903</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>785,603</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>105,300</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>363,654</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>8,403</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>477,357</b>

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>X</b>	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<b>X</b>
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		



**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

**2019**

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>Kentuckians for the Commonwealth, Inc.</b>	Employer identification number <b>61-1015576</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$ **282,862**
- 3 Volunteer hours for political campaign activities (see instructions) **700**

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No
- 4a Was a correction made?  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ **10,373**
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ **18,800**
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ **29,173**
- 4 Did the filing organization file **Form 1120-POL** for this year?  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1) <b>New Power PAC</b> <b>P O Box 1450</b>	<b>London</b> <b>KY 40743</b>	<b>27-3437896</b>	<b>18,800</b>	
(2)				
(3)				
(4)				
(5)				
(6)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2019

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)														
<b>d</b> Other exempt purpose expenditures														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes  No

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					



**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<input checked="" type="checkbox"/>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?		<input checked="" type="checkbox"/>
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?		<input checked="" type="checkbox"/>

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**Schedule C, Part IV, Additional Information**

**KFTC deployed resources for political activities. A large portion of these expenses were for voter engagement activities including voter registration, education, and mobilization.**



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

Kentuckians for the Commonwealth, Inc.

Employer identification number

61-1015576

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located..., 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report..., 1b If the organization elected, as permitted under FASB ASC 958, to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange program
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	27,363	37,351	16,084	10,029	16,678
<b>b</b> Contributions	93	75	23,461	733	
<b>c</b> Net investment earnings, gains, and losses	4,689	-9,631	-759	6,710	-5,250
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses	385	432	1,435	1,388	1,399
<b>g</b> End of year balance	31,760	27,363	37,351	16,084	10,029

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **▶ 100.00 %**
  - b** Permanent endowment **▶ %**
  - c** Term endowment **▶ %**
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                                    | Yes | No       |
|------------------------------------|-----|----------|
| <b>(i)</b> Unrelated organizations |     | <b>X</b> |
| <b>(ii)</b> Related organizations  |     | <b>X</b> |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		37,479		37,479
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				37,479

**Part VII Investments – Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments – Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Due to other fund</b>	<b>78,518</b>
(3) <b>Other Liabilities</b>	<b>7,320</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>85,838</b>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	899,306
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	8,403	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	8,403
3	Subtract line 2e from line 1		3	890,903
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	890,903

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	785,603
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	785,603
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	785,603

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part V, Line 4 - Intended Uses for Endowment Funds**

The purpose of the endowment is to support the mission & goals of KFTC.

**Part X - FIN 48 Footnote**

KFTC is a not-for-profit organization that is exempt from federal and state income taxes under Section 501(c)(4) of the Internal Revenue Code. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code.

The Organization follow the provisions of FASB ASC 740-10 as it relates to uncertain tax positions and have evaluated their tax positions taken for all open tax years. The Organizations are not currently under audit nor

**Part XIII** Supplemental Information *(continued)*

have they been contacted by any tax jurisdictions.

**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

► Attach to Form 990.

Name of the organization

**Kentuckians for the Commonwealth,  
Inc.**

Employer identification number

**61-1015576**

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	<b>New Power PAC</b> PO Box 1450 London KY 40743	27-3437896	527	18,800	10,373 FMV		In Kind Support	Voter empowerment
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **0**

3 Enter total number of other organizations listed in the line 1 table **1**

**For Paperwork Reduction Act Notice, see the Instructions for Form 990.**



Schedule I (Form 990) (2019) **Kentuckians for the Commonwealth, 61-1015576**

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1						
2						
3						
4						
5						
6						
7						

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds**

KFTC works with grant partners to ensure that all grant requirements are met including reporting requirements. KFTC work with partners to ensure appropriate use of designated funds.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2019**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

**Kentuckians for the Commonwealth,  
Inc.**

Employer identification number

**61-1015576**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( <b>Voter Database</b> )	<b>X</b>	<b>1</b>	<b>110,880</b>	
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

**29**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		<b>X</b>
31		<b>X</b>
32a		<b>X</b>

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.



**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019****Open to Public  
Inspection**

Name of the organization

**Kentuckians for the Commonwealth,  
Inc.**

Employer identification number

**61-1015576****Form 990 - Organization's Mission**

Kentuckians For The Commonwealth is a statewide organization working for a new balance of power and a just society. As we work together we build our strength, individually and as a group, and we find solutions to real life problems. We use direct action to challenge - and change - unfair political, economic and social systems. Our membership is open to all people who are committed to equality, democracy and non-violent change.

**Form 990, Part III, Line 4d - All Other Accomplishments**

Other expenses to further the organizations mission.

**Form 990, Part VI, Line 6 - Classes of Members or Stockholders**

Yes, Kentuckians for the Commonwealth has members.

**Form 990, Part VI, Line 7a - Election of Members and Their Rights**

The Governing Body (Steering Committee) is elected by KFTC members. Chapters elect a representative to the governing body. At the Annual Meeting, the membership elects the officers that comprise the Executive Committee.

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

A copy of the the 990 and audit report is provided to the Finance Committee and Steering Committee (governing body) before filing.

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

Name of the organization

Kentuckians for the Commonwealth,

Employer identification number

61-1015576

KFTC's general policies include an anti-nepotism statement. The "Statement of Individual Steering Committee Member's Responsibilities" includes a conflict of interest section. These policies are monitored and enforced by the governing body.

Form 990, Part VI, Line 15a - Compensation Process for Top Official  
Compensation scale was created based upon research including how other similar organizations approach compensation. Each year all employees receive a cost of living adjustment. When resources are available, each year employees receive a raise based on accruing an additional year of experience. The salary scale was created and approved by the governing body in 2005. It has been adjusted each year for inflation. It is reviewed regularly by the Finance Committee and Steering Committee.

Form 990, Part VI, Line 15b - Compensation Process for Officers  
Compensation scale was created based upon research including how other similar organizations approach compensation. Each year all employees receive a cost of living adjustment. When resources are available, each year employees receive a raise based on accruing an additional year of experience. The salary scale was created and approved by the governing body in 2005. It has been adjusted each year for inflation. It is reviewed regularly by the Finance Committee and Steering Committee. Members of the governing body do not receive compensation.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation  
KFTC's governing documents & financial statements are available upon written request to P.O. Box 1450 London, KY 40743. We may require

Name of the organization

Employer identification number

**Kentuckians for the Commonwealth,****61-1015576**

reimbursement for copying and postage.

**Form 990, Part IX, Line 11g - Other Fees for Services****Description**

	<b>Tot/Prog Service</b>	<b>Mgt &amp; General</b>	<b>Fundraising</b>
<b>Payroll Services</b>	\$ 8,699	\$ 0	\$ 0
<b>Webmaster Services</b>	\$ 12,202	\$ 0	\$ 0
<b>Member Database</b>	\$ 16,148	\$ 0	\$ 0
<b>Racial Justice Assessment</b>	\$ 65,320	\$ 0	\$ 0
<b>Media services</b>	\$ 51,375	\$ 0	\$ 0
<b>Printing Services</b>	\$ 6,789	\$ 0	\$ 0
<b>Misc Contract Services</b>	\$ 640	\$ 10,765	\$ 10,765
<b>Blugrass Voter Coalition</b>	\$ 110,880	\$ 0	\$ 0
<b>Total</b>	\$ 272,053	\$ 10,765	\$ 10,765

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Kentuckians for the Commonwealth,  
Inc.**

Employer identification number

**61-1015576**

OMB No. 1545-0047

**2019**

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**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)	.....					
(2)	.....					
(3)	.....					
(4)	.....					
(5)	.....					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)	<b>Kentucky Coalition, Inc</b> P O Box 1450 London KY 40743 31-1113237	<b>LdrshpDev</b>	<b>KY</b>	<b>501C3</b>	<b>12b</b>	<b>N/A</b>		<b>X</b>
(2)	.....							
(3)	.....							
(4)	.....							
(5)	.....							

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
								Yes	No		Yes	No	
(1)	.....												
(2)	.....												
(3)	.....												
(4)	.....												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
									Yes	No
(1)	.....									
(2)	.....									
(3)	.....									
(4)	.....									



**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	1a	1b	1c	1d	1e	1f	1g	1h	1i	1j	1k	1l	1m	1n	1o	1p	1q	1r	1s	
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity																				
<b>b</b> Gift, grant, or capital contribution to related organization(s)																				
<b>c</b> Gift, grant, or capital contribution from related organization(s)																				
<b>d</b> Loans or loan guarantees to or for related organization(s)																				
<b>e</b> Loans or loan guarantees by related organization(s)																				
<b>f</b> Dividends from related organization(s)																				
<b>g</b> Sale of assets to related organization(s)																				
<b>h</b> Purchase of assets from related organization(s)																				
<b>i</b> Exchange of assets with related organization(s)																				
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)																				
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)																				
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)																				
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)																				
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)																				
<b>o</b> Sharing of paid employees with related organization(s)																				
<b>p</b> Reimbursement paid to related organization(s) for expenses																				
<b>q</b> Reimbursement paid by related organization(s) for expenses																				
<b>r</b> Other transfer of cash or property to related organization(s)																				
<b>s</b> Other transfer of cash or property from related organization(s)																				

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	<b>Kentucky Coalition, Inc.</b>	<b>p</b>	<b>14,633</b>	<b>Reimbursement Joint Cost</b>
(2)	<b>Kentucky Coalition, Inc.</b>	<b>n</b>	<b>14,633</b>	<b>Reimbursement Joint Cost</b>
(3)	<b>Kentucky Coalition, Inc.</b>	<b>o</b>	<b>1,499,499</b>	<b>Wages paid</b>
(4)	<b>Kentucky Coalition, Inc.</b>	<b>q</b>	<b>1,863,219</b>	<b>Reimbursement for benefit</b>
(5)	<b>Kentucky Coalition, Inc.</b>	<b>c</b>	<b>186,825</b>	<b>Regrants directly from KC</b>
(6)	<b>Kentucky Coalition, Inc.</b>	<b>o</b>	<b>363,720</b>	<b>Benefits/Pensions</b>

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(1) Name, address, and EIN of entity	(2) Primary activity	(3) Legal domicile (state or foreign country)	(4) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(5) Are all partners section 501(c)(3) organizations?		(6) Share of total income	(7) Share of end-of-year assets	(8) Disproportionate allocations?		(9) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(10) General or managing partner?		(11) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													





[< Back to Search Results](#)

# Kentucky Solar Energy Society Inc (Kyses )

EIN: 26-2479056 | Louisville, KY, United States

## Form 990-N (e-Postcard) ⓘ

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

### > Tax Year 2020 Form 990-N (e-Postcard)

**Tax Period:**

2020 (03/01/2020 - 02/28/2021)

**EIN:**

26-2479056

**Legal Name (Doing Business as):**

Kentucky Solar Energy Society Inc

**Mailing Address:**

4715 Southern Parkway  
Louisville, KY 40214  
United States

**Principal Officer's Name and Address:**

anthony sweazy

4715 Southern Parkway  
Louisville, KY 40214  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**

No

**Website URL:**

Solar By Ecos

**> Tax Year 2019 Form 990-N (e-Postcard)****Tax Period:**

2019 (03/01/2019 - 02/29/2020)

**EIN:**

26-2479056

**Legal Name (Doing Business as):**

Kentucky Solar Energy Society Inc

**Mailing Address:**

4715 Southern Parkway  
Louisville, KY 40214  
United States

**Principal Officer's Name and Address:**

Tony Sweazy

4715 Southern Parkway  
Louisville, KY 40214  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**

No

**Website URL:**

kyses.org

**> Tax Year 2018 Form 990-N (e-Postcard)****Tax Period:**

2018 (03/01/2018 - 02/28/2019)

**EIN:**

26-2479056

**Legal Name (Doing Business as):**

Kentucky Solar Energy Society Inc

**Mailing Address:**

104 Wabash Dr  
Lexington, KY 40503  
United States

**Principal Officer's Name and Address:**

Barbara Szubinska

104 Wabash Dr  
Lexington, KY 40503  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**

No

**Website URL:**

[www.kyses.org](http://www.kyses.org)

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**> Tax Year 2017 Form 990-N (e-Postcard)**

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**Tax Period:**

2017 (03/01/2017 - 02/28/2018)

**EIN:**

26-2479056

**Legal Name (Doing Business as):**

Kentucky Solar Energy Society Inc

**Mailing Address:**

132 RAND AVE  
LEXINGTON, KY 40508  
United States

**Principal Officer's Name and Address:**

RACHEL NORTON

132 RAND AVE  
LEXINGTON, KY 40508  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**

No

**Website URL:**  
WWW.KYSES.ORG

> **Tax Year 2016 Form 990-N (e-Postcard)**

**Tax Period:**  
2016 (01/01/2016 - 12/31/2016)

**EIN:**  
26-2479056

**Legal Name (Doing Business as):**  
Kentucky Solar Energy Society Inc

**Mailing Address:**  
132 Rand Ave  
Lexington, KY 40508  
United States

**Principal Officer's Name and Address:**  
Rachel Norton

132 Rand Ave  
Lexington, KY 40508  
United States

**Gross receipts not greater than:**  
\$50,000

**Organization has terminated:**  
No

**Website URL:**  
kyses.org

> **Tax Year 2015 Form 990-N (e-Postcard)**

**Tax Period:**  
2015 (01/01/2015 - 12/31/2015)

**EIN:**  
26-2479056

**Legal Name (Doing Business as):**  
Kentucky Solar Energy Society Inc

**Mailing Address:**

1300 Lydia St  
Louisville, KY 40217  
United States

**Principal Officer's Name and Address:**

Amy Waters

1300 Lydia St  
Louisville, KY 40217  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**

No

**Website URL:**

kyses.org

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**> Tax Year 2014 Form 990-N (e-Postcard)****Tax Period:**

2014 (01/01/2014 - 12/31/2014)

**EIN:**

26-2479056

**Legal Name (Doing Business as):**

Kentucky Solar Energy Society Inc

**Mailing Address:**

309 Pocahontas Trail  
Georgetown, KY 40324  
United States

**Principal Officer's Name and Address:**

Jack Barnett

309 Pocahontas Trail  
Georgetown, KY 40324  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**

No

**Website URL:**



> **Tax Year 2013 Form 990-N (e-Postcard)**

**Tax Period:**

2013 (01/01/2013 - 12/31/2013)

**EIN:**

26-2479056

**Legal Name (Doing Business as):**

Kentucky Solar Energy Society Inc

**Mailing Address:**

309 Pocahontas Trail  
Georgetown, KY 40325  
United States

**Principal Officer's Name and Address:**

Jack Barnett

309 Pocahontas Trail  
Georgetown, KY 40325  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**

No

**Website URL:**

[www.kyses.org](http://www.kyses.org)

> **Tax Year 2012 Form 990-N (e-Postcard)**

**Tax Period:**

2012 (01/01/2012 - 12/31/2012)

**EIN:**

26-2479056

**Legal Name (Doing Business as):**

Kentucky Solar Energy Society Inc

**Mailing Address:**

2056 S Preston Street  
Louisville, KY 40217  
United States

**Principal Officer's Name and Address:**

Jeff Auxier

2056 S Preston Street  
Louisville, KY 40217  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**

No

**Website URL:**

[www.kyses.org](http://www.kyses.org)

**> Tax Year 2011 Form 990-N (e-Postcard)****Tax Period:**

2011 (01/01/2011 - 12/31/2011)

**EIN:**

26-2479056

**Legal Name (Doing Business as):**

Kentucky Solar Energy Society Inc

**Mailing Address:**

2056 S Preston Street  
Louisville, KY 40217  
United States

**Principal Officer's Name and Address:**

Jeff Auxier

2056 S Preston Street  
Louisville, KY 40217  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**

No

**Website URL:**

[www.kyses.org](http://www.kyses.org)

> **Tax Year 2010 Form 990-N (e-Postcard)**

**Tax Period:**

2010 (01/01/2010 - 12/31/2010)

**EIN:**

26-2479056

**Legal Name (Doing Business as):**

Kentucky Solar Energy Society Inc

**Mailing Address:**

4520 Biles Court  
Louisville, KY 40241  
United States

**Principal Officer's Name and Address:**

Denis Oudard

4520 Biles Court  
Louisville, KY 40241  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**

No

**Website URL:**

> **Tax Year 2009 Form 990-N (e-Postcard)**

**Tax Period:**

2009 (01/01/2009 - 12/31/2009)

**EIN:**

26-2479056

**Legal Name (Doing Business as):**

Kentucky Solar Energy Society Inc

**Mailing Address:**

4520 Biles Court  
Louisville, KY 402413702  
United States

**Principal Officer's Name and Address:**

Denis Oudard

4520 Biles Court  
Louisville, KY 402413702  
United States

**Gross receipts not greater than:**  
\$50,000

**Organization has terminated:**  
No

**Website URL:**  
<http://www.kyses.org/>

*Page Last Reviewed or Updated: 20-November-2020*

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# Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2017 calendar year, or tax year beginning **MAY 1, 2017** and ending **APR 30, 2018**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Mountain Association for Community Economic Development, Inc.</b> Doing business as <b>MACED</b> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>433 Chestnut Street</b> City or town, state or province, country, and ZIP or foreign postal code <b>Berea, KY 40403</b> <b>F</b> Name and address of principal officer: <b>Peter Hille</b> <b>same as C above</b>	<b>D</b> Employer identification number <b>31-0900246</b> <b>E</b> Telephone number <b>(859) 986-2373</b> <b>G</b> Gross receipts \$ <b>3,927,797.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>www.maced.org</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
		<b>L</b> Year of formation: <b>1976</b>
		<b>M</b> State of legal domicile: <b>KY</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>Promote sustainable development in Central Appalachia through capital, demonstrations and research.</b>			
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>9</b>	
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>8</b>	
	<b>5</b>	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	<b>41</b>	
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>12</b>	
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>	
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>4,878,516.</b>	<b>2,883,127.</b>
<b>9</b>		Program service revenue (Part VIII, line 2g)	<b>933,685.</b>	<b>949,372.</b>	
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>31,748.</b>	<b>-7,202.</b>	
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0.</b>	<b>0.</b>	
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>5,843,949.</b>	<b>3,825,297.</b>	
<b>Expenses</b>		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>880,407.</b>	<b>712,403.</b>
		<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>2,415,588.</b>	<b>2,490,392.</b>	
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>	
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>61,863.</b>			
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,482,188.</b>	<b>1,868,469.</b>	
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>4,778,183.</b>	<b>5,071,264.</b>	
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>1,065,766.</b>	<b>-1,245,967.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>26,565,941.</b>	<b>29,669,397.</b>	
	<b>21</b>	Total liabilities (Part X, line 26)	<b>4,621,531.</b>	<b>8,970,954.</b>	
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>21,944,410.</b>	<b>20,698,443.</b>	

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>Peter Hille, President</b> Type or print name and title	Date			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Rick Shields, CPA, CFE</b>	Preparer's signature <b>Rick Shields, CPA, C</b>	Date <b>08/06/18</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00852717</b>
	Firm's name ▶ <b>Blue &amp; Co., LLC</b>	Firm's EIN ▶ <b>35-1178661</b>			
	Firm's address ▶ <b>250 West Main Street, Suite 2900 Lexington, KY 40507</b>		Phone no. <b>859-253-1100</b>		

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

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:  
MACED works with people in eastern Kentucky and Central Appalachia to create economic opportunity, strengthen democracy and support the sustainable use of natural resources.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: \_\_\_\_\_) (Expenses \$ 1,573,385. including grants of \$ 18,443.) (Revenue \$ 705,551.)  
Enterprise Development

MACED's Enterprise Development program helps entrepreneurs and small business owners develop the tools and skills they need to create quality jobs through strong businesses that provide important community services. We provide access to investment capital combined with training and technical assistance to increase their capacity and likelihood of success. At fiscal year end, the combined portfolio of MACED and its affiliated nonprofit Appalachian Investment Corporation included 201 loans totaling \$18,306,723. In fiscal year 2018 we closed 40 loans, disbursing a total of \$5,795,875, of which \$2,364,416 went to social enterprises. We helped create or retain 51 jobs, and our staff

4b (Code: \_\_\_\_\_) (Expenses \$ 533,584. including grants of \$ \_\_\_\_\_) (Revenue \$ 41,642.)  
Clean Energy Services

MACED's clean energy programs fall under two primary programs, How\$martKY and Energy Efficient Enterprises. How\$martKY is a residential energy efficiency program that we run in partnership with distribution cooperatives from the East Kentucky Power Cooperative system, working to create more affordable, comfortable, durable and healthy housing through education, workshops, audits, and help accessing utility programs. Energy Efficient Enterprises helps businesses, nonprofits, and other enterprises identify how they're using energy and where opportunities for efficiency and cost savings may exist. In fiscal year 2018, we completed 36 retrofits and

4c (Code: \_\_\_\_\_) (Expenses \$ 794,805. including grants of \$ 155,050.) (Revenue \$ 7,284.)  
Kentucky Center for Economic Policy

The Kentucky Center for Economic Policy (KCEP) provides solid information and grounded analysis about state fiscal and economic policy issues and their impact on low- and moderate-income Kentuckians. In fiscal year 2018, we produced 19 briefs and reports and 112 blog posts on Kentucky's tax system and state budget, Medicaid and health care, need-based college aid, the minimum wage, adult education, K-12 school funding, and other issues. We operated a blog at our website, kypolicy.org, which produced a stream of analysis and commentary on pressing issues facing the state. Our work was cited in 326 separate media stories, including appearances on a state-wide public affairs

4d Other program services (Describe in Schedule O.)  
(Expenses \$ 1,470,805. including grants of \$ 538,910.) (Revenue \$ 162,395.)

4e Total program service expenses **▶** 4,372,579.

**Mountain Association for Community  
Economic Development, Inc.**

**Part IV Checklist of Required Schedules**

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

**Mountain Association for Community  
Economic Development, Inc.**

**Part IV Checklist of Required Schedules** *(continued)*

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



**Mountain Association for Community  
Economic Development, Inc.**

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>4b</b>	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
<b>13c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

**Mountain Association for Community  
Economic Development, Inc.**

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	9	
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent	8	
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
<b>6</b>	Did the organization have members or stockholders?	6	X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	8a	X
<b>b</b>	Each committee with authority to act on behalf of the governing body?	8b	X
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?	10a	X
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
<b>13</b>	Did the organization have a written whistleblower policy?	13	X
<b>14</b>	Did the organization have a written document retention and destruction policy?	14	X
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	15a	X
<b>b</b>	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **►KY**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **►**  
**The Organization - (859)986-2373**  
**433 Chestnut Street, Berea, KY 40403**

**Mountain Association for Community  
Economic Development, Inc.**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Vonda Poynter Board Member and Board Tre	2.00 1.00	X		X				0.	0.	0.
(2) Mae Suramek Board Member	2.00 1.00	X		X				0.	0.	0.
(3) Peter Hille Board Member and Corporate	40.00 1.00	X		X			127,630.	0.	15,251.	
(4) Corey Craig Board Member and Board Sec	2.00	X		X				0.	0.	0.
(5) Jodi Stacy Board Member and Acting Board Chair	2.00	X		X				0.	0.	0.
(6) Joe Crawford Board Member	2.00	X						0.	0.	0.
(7) Wayne Riley Board Member	2.00	X						0.	0.	0.
(8) Ada Smith Board Member	2.00	X						0.	0.	0.
(9) Robin Gabbard Board Member	2.00	X						0.	0.	0.
(10) Kristin Stratton Corporate Secretary	40.00 1.00			X			48,443.	0.	11,512.	
(11) Holli Powell Corporate Treasurer	40.00 1.00			X			85,446.	0.	13,722.	
(12) Paul Wright Corporate Vice President	40.00 1.00			X			85,570.	0.	13,802.	



**Mountain Association for Community  
Economic Development, Inc.**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>				
	<b>b</b> Membership dues .....	<b>1b</b>				
	<b>c</b> Fundraising events .....	<b>1c</b>				
	<b>d</b> Related organizations .....	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>	922,658.			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	1,960,469.			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$					
	<b>h Total.</b> Add lines 1a-1f .....		2,883,127.			
<b>Program Service Revenue</b>	<b>2 a</b> <u>Interest on program lo</u>	<b>Business Code</b>				
		900099	655,900.	655,900.		
	<b>b</b> <u>Miscellaneous</u>	900099	123,015.	123,015.		
	<b>c</b> <u>Fee income for loans</u>	900099	88,190.	88,190.		
	<b>d</b> <u>Project income</u>	900099	82,267.	82,267.		
	<b>e</b> _____					
	<b>f</b> All other program service revenue .....					
<b>g Total.</b> Add lines 2a-2f .....		949,372.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		25,298.			25,298.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	(i) Real				
		(ii) Personal				
		<b>b</b> Less: rental expenses .....				
		<b>c</b> Rental income or (loss) .....				
	<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities				
		(ii) Other	70,000.			
		<b>b</b> Less: cost or other basis and sales expenses .....	102,500.			
		<b>c</b> Gain or (loss) .....	-32,500.			
	<b>d</b> Net gain or (loss) .....		-32,500.	-32,500.		
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>				
		<b>b</b> Less: direct expenses .....	<b>b</b>			
<b>c</b> Net income or (loss) from fundraising events .....						
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>					
	<b>b</b> Less: cost of goods sold .....	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory .....					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> _____						
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> All other revenue .....					
	<b>e Total.</b> Add lines 11a-11d .....					
<b>12 Total revenue.</b> See instructions. ....		3,825,297.	916,872.	0.	25,298.	

**Mountain Association for Community  
Economic Development, Inc.**

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX  **X**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	712,403.	712,403.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	401,376.	240,825.	152,523.	8,028.
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	1,587,001.	1,318,211.	237,824.	30,966.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	96,066.	75,323.	18,859.	1,884.
<b>9</b> Other employee benefits .....	266,375.	208,858.	52,293.	5,224.
<b>10</b> Payroll taxes .....	139,574.	109,437.	27,400.	2,737.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	11,077.	6,353.	4,724.	
<b>c</b> Accounting .....	36,750.		36,750.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	554,776.	545,670.	7,545.	1,561.
<b>12</b> Advertising and promotion .....	10,106.	10,106.		
<b>13</b> Office expenses .....	58,547.	50,153.	7,658.	736.
<b>14</b> Information technology .....	52,983.	25,203.	25,681.	2,099.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	98,392.	80,708.	16,061.	1,623.
<b>17</b> Travel .....	151,758.	149,763.	764.	1,231.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings .....	101,754.	89,466.	10,899.	1,389.
<b>20</b> Interest .....	105,543.	105,543.		
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	7,966.	7,302.	603.	61.
<b>23</b> Insurance .....	12,016.	8,079.	3,899.	38.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>Bad debts</b> .....	430,883.	430,883.		
<b>b</b> <b>(Income) loss from sub</b> .....	95,878.	95,878.		
<b>c</b> <b>Taxes, licenses and fee</b> .....	44,272.	39,331.	840.	4,101.
<b>d</b> <b>Contract labor</b> .....	31,678.	25,107.	6,571.	
<b>e</b> All other expenses .....	64,090.	37,977.	25,928.	185.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	5,071,264.	4,372,579.	636,822.	61,863.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Mountain Association for Community  
Economic Development, Inc.**

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....		<b>1</b>		
	<b>2</b> Savings and temporary cash investments .....	11,739,792.	<b>2</b>	10,375,978.	
	<b>3</b> Pledges and grants receivable, net .....	3,514,427.	<b>3</b>	2,526,626.	
	<b>4</b> Accounts receivable, net .....	60,349.	<b>4</b>	54,357.	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....			<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....			<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	10,146,927.	<b>7</b>	15,859,272.	
	<b>8</b> Inventories for sale or use .....		<b>8</b>		
	<b>9</b> Prepaid expenses and deferred charges .....	28,588.	<b>9</b>	17,353.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 203,657.			
	<b>b</b> Less: accumulated depreciation .....	10b 192,667.	12,516.	<b>10c</b>	10,990.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>		
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	904,592.	<b>12</b>	814,821.	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	158,750.	<b>13</b>	10,000.	
	<b>14</b> Intangible assets .....		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	26,565,941.	<b>16</b>	29,669,397.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	219,546.	<b>17</b>	297,299.	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....	37,884.	<b>19</b>	13,414.	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....			<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	4,364,101.	<b>24</b>	8,660,241.	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>		
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	4,621,531.	<b>26</b>	8,970,954.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets .....	14,554,317.	<b>27</b>	14,723,340.	
	<b>28</b> Temporarily restricted net assets .....	7,390,093.	<b>28</b>	5,975,103.	
	<b>29</b> Permanently restricted net assets .....		<b>29</b>		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>		
<b>33</b> Total net assets or fund balances .....	21,944,410.	<b>33</b>	20,698,443.		
<b>34</b> Total liabilities and net assets/fund balances .....	26,565,941.	<b>34</b>	29,669,397.		

**Mountain Association for Community  
Economic Development, Inc.**

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	3,825,297.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	5,071,264.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-1,245,967.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	21,944,410.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	20,698,443.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<b>X</b>	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	<b>X</b>	
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	<b>X</b>	





**Mountain Association for Community**

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	7421929.	7092676.	2101499.	4878516.	2883127.	24377747.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	7421929.	7092676.	2101499.	4878516.	2883127.	24377747.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						10025240.
<b>6 Public support.</b> Subtract line 5 from line 4.						14352507.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b> Amounts from line 4 .....	7421929.	7092676.	2101499.	4878516.	2883127.	24377747.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	25,692.	59,219.	28,815.	31,748.	25,298.	170,772.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						24548519.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	4,083,098.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	58.47 %
<b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14 .....	<b>15</b>	58.07 %
<b>16a 33 1/3% support test - 2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2016.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2017.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included in line 10b; 12 Other income; 13 Total support.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2016 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2016 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Mountain Association for Community**

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

<b>Section C - Distributable Amount</b>		(A) Prior Year	(B) Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	Current Year
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Mountain Association for Community**

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2017 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2017</b>	<b>(iii) Distributable Amount for 2017</b>
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013			
<b>c</b> From 2014			
<b>d</b> From 2015			
<b>e</b> From 2016			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2017 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2013			
<b>b</b> Excess from 2014			
<b>c</b> Excess from 2015			
<b>d</b> Excess from 2016			
<b>e</b> Excess from 2017			





**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>Mountain Association for Community Economic Development, Inc.</b>	Employer identification number <b>31-0900246</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities ..... \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

**Mountain Association for Community**

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	11,564.													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....	11,564.													
<b>d</b> Other exempt purpose expenditures .....	5,059,700.													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....	5,071,264.													
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.	403,563.													
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....	100,891.													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....	0.													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....	0.													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
<b>2a</b> Lobbying nontaxable amount	337,979.	349,921.	388,909.	403,563.	1,480,372.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					2,220,558.
<b>c</b> Total lobbying expenditures	5,270.	9,142.	11,519.	11,564.	37,495.
<b>d</b> Grassroots nontaxable amount	84,495.	87,480.	97,227.	100,891.	370,093.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					555,140.
<b>f</b> Grassroots lobbying expenditures					

**Mountain Association for Community**

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
<b>c</b> Media advertisements? .....			
<b>d</b> Mailings to members, legislators, or the public? .....			
<b>e</b> Publications, or published or broadcast statements? .....			
<b>f</b> Grants to other organizations for lobbying purposes? .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
<b>i</b> Other activities? .....			
<b>j</b> Total. Add lines 1c through 1i .....			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	2	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? .....	3	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year .....	<b>2a</b>	
<b>b</b> Carryover from last year .....	<b>2b</b>	
<b>c</b> Total .....	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

**Name of the organization** Mountain Association for Community Economic Development, Inc. **Employer identification number** 31-0900246

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)       Preservation of a historically important land area  
 Protection of natural habitat       Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....



**Mountain Association for Community  
Economic Development, Inc.**

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Mountain Association for Community  
Economic Development, Inc.**

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	3,887,571.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	28,345.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	33,929.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	62,274.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	3,825,297.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	3,825,297.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	5,110,096.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	28,345.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	10,487.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	38,832.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	5,071,264.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	5,071,264.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part V, line 4:**

Prior years endowment funds were restricted for loan programs. Pursuant to current industry standards, these amounts were reclassified to temporarily restricted net assets in the prior year and not considered endowment.

**Part X, Line 2:**

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by MACED and recognize a tax liability if MACED has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has analyzed the tax positions taken

**Part XIII** Supplemental Information (continued)

by MACED, and has concluded that as of April 30, 2018 and 2017 there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements.

Part XI, Line 2d - Other Adjustments:

Revenues included on separate tax returns	151,031.
Revenues eliminated in consolidation	-117,102.
Total to Schedule D, Part XI, Line 2d	33,929.

Part XII, Line 2d - Other Adjustments:

Expenses eliminated in consolidation	-212,980.
Expenses included on separate tax returns	223,467.
Total to Schedule D, Part XII, Line 2d	10,487.



**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Name of the organization **Mountain Association for Community  
Economic Development, Inc.**

**Employer identification number  
31-0900246**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
ACE Net 94 Columbus Road Athens, OH 45701	31-1129632	501 (c)(3)	10,882.	0.			Central Appalachian Network participation
Appalachian Sustainable Development - P.O. Box 791 - Abingdon, VA 24212	31-1445533	501 (c)(3)	19,708.	0.			Central Appalachian Network participation and project work
Brushy Fork Institute CPO 2164 Berea College Berea, KY 40404	61-0444650	501 (c)(3)	5,600.	0.			Entrepreneurial Ecosystem Scholarship
Coalfield Development Corporation 312 Hall Street Wayne, WV 25570	26-3836207	501 (c)(3)	10,882.	0.			Central Appalachian Network participation
Community Farm Alliance 614 Shelby Street Frankfort, KY 40601	61-1092058	501 (c)(3)	13,936.	0.			Central Appalachian Network participation project work
Foundation for Appalachian Kentucky - 420 Main Street - Hazard, KY 41701	61-1329396	501 (c)(3)	6,100.	0.			Central Appalachian Network project work

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... ▶ \_\_\_\_\_
- 3** Enter total number of other organizations listed in the line 1 table ..... ▶ \_\_\_\_\_

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule I (Form 990) (2017)**

**Mountain Association for Community  
Economic Development, Inc.**

Schedule I (Form 990)

31-0900246

Page 1

**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Heart and Hand House, Inc. 48 Mason Street Philippi, WV 26146	55-0522469	501 (c)(3)	5,801.	0.			Central Appalachian Network project work
Kentucky Coalition P.O. Box 1450 London, KY 40743	31-1113237	501 (c)(3)	520,000.	0.			To support public education and other activities leading to increased state revenue
Natural Capital Investment Fund, Inc. - 1098 Turner Road - Shepherdstown, WV 25443	54-2058754	501 (c)(3)	10,882.	0.			Central Appalachian Network participation
Rural Action 9030 Hocking Hills Drive The Plains, OH 45780	31-1124220	501 (c)(3)	10,882.	0.			Central Appalachian Network participation
Various other			24,993.	0.			Various
Grayson Gallery & Art Center, Inc. 760 Bucksaw Junction Grayson, KY 41143	45-3854145	501 (c)(3)	5,237.	0.			Central Appalachian Network project work
Highlander Research & Education Center - 1059 Highlander Way - New Market, TN 37902	62-0646373	501 (c)(3)	8,000.	0.			Host Community portion of fellowship stipend
Kentucky Equal Justice Center 201 W. Short Street, #310 Lexington, KY 40507	61-0909545	501 (c)(3)	17,500.	0.			Kentucky Center for Economic New Venture Fund Safety Net Project
Kentucky Voices for Health 1640 Lyndon Farm Court, Suite 108 Louisville, KY 40223	27-4557052	501 (c)(3)	17,500.	0.			Kentucky Center for Economic New Venture Fund Safety Net Project

Schedule I (Form 990)

**Mountain Association for Community  
Economic Development, Inc.**

Schedule I (Form 990)

31-0900246

Page 1

**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Ohio Hill Country Heritage Area P.O. Box 114 Shawnee, OH 43782	31-1670755	501 (c)(3)	9,500.	0.			Central Appalachian Network project work
Step by Step P.O. Box 11440 Charleston, WV 25339	55-0746556	501 (c)(3)	7,500.	0.			Central Appalachian Network project work
Tennessee Advance Energy Business Council - 606 W. Main Street, Suite 250 - Knoxville, TN 37902	37-1703200	501 (c)(3)	7,500.	0.			Central Appalachian Network project work



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2017**

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization **Mountain Association for Community Economic Development, Inc.**

Employer identification number  
**31-0900246**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use    |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence    |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees      |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....
- c** Participate in, or receive payment from, an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2017





**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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Form 990, Part III, Line 4a, Program Service Accomplishments:

and contractors provided 3,966 hours of technical assistance.

Form 990, Part III, Line 4b, Program Service Accomplishments:

installations, representing an estimated annual reduction of 22,121

MMBtu in energy usage and \$67,970 in annual utility bill savings.

Form 990, Part III, Line 4c, Program Service Accomplishments:

show and opinion pieces in Kentucky newspapers.

Form 990, Part III, Line 4d, Other Program Services:

Central Appalachian Network

The Central Appalachian Network (CAN) is composed of eight nonprofits  
that promote sustainable community development in Central Appalachia.

CAN's goals include strengthening Central Appalachia's healthy food  
sector through value chain development, increasing the capacity of CAN  
members and CAN partners, and engaging in policy change that supports  
sustainable development. CAN members strengthened local food value  
chains primarily through educational conferences, technical assistance,  
and small grants. MACED serves as fiscal sponsor for CAN.

Appalachia Funders Network

The Appalachia Funders Network (AFN) consists of 49 member  
organizations who believe that their participation in the Network is



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helping to further their mission and deepen their impact. The purpose of AFN is to accelerate an equitable Appalachian transition by convening and connecting funders for learning, analysis and collaboration. AFN's five working groups aim to build community capacity, leverage resources into the region, advance food and agriculture systems, promote clean energy and protect natural resources, and support a culture of health. MACED serves as fiscal sponsor for AFN.

#### Appalachian Transition Communications & Policy and New Programs

MACED conducts research and communications around issues and opportunities that relate to driving a just transition to a new economy in Central Appalachia. Issues we've studied this past year include Airbnb in eastern Kentucky, cooperatives, and rural health care financing. We produce regular blog posts and field multiple requests for interviews from regional and national news outlets. We continue to help facilitate a strategic partnership among community leaders and groups across the region that will focus on building community capacity.

#### General Community Development

Historically, MACED has provided administrative support services to and has maintained a joint employer relationship with several small nonprofits whose mission closely aligns with MACED's. Currently MACED provides these services to Kentucky Natural Lands Trust (KNLT). KNLT is a nonprofit conservation organization working to secure funds to

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protect natural lands and provide for their long-term stewardship.

Expenses \$ 1,470,805. including grants of \$ 538,910. Revenue \$ 162,395.

Form 990, Part VI, Section B, line 11b:

The first level of review of the Form 990 is by MACED's vice president for finance and operations , who provides the preparer with the information for the return and works closely with the preparer to ensure its accuracy and completeness. The MACED president reviews the form before signing it. The board's finance committee also reviews the Form 990. Following the finance committee review, the Form 990 is distributed to the board electronically before it is submitted to the IRS.

Form 990, Part VI, Section B, Line 12c:

The MACED bylaws include a conflict of interest policy that specifies conflicts of interest to be avoided. The board of directors may make exceptions to the policy in specific cases when the situation is fully disclosed to them.

A provision of the conflict of interest policy is that that each director, officer and employee must receive, sign and return a copy of a summary of the conflict of interest policy. Annually, MACED board members and employees sign the summary anew, affirming that they have read and understand the policy.

As part of the annual audit process, board members and other related parties fill out a related party questionnaire on which they report any interests and transactions that could give risk to conflicts of interest.

Any conflicts of interest are disclosed as part of the audited financial

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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statements.

Form 990, Part VI, Section B, Line 15:

Annually, the MACED president is evaluated through a process guided by the board executive committee, composed of the board officers (chair, vice-chair, board treasurer and board secretary). The executive committee reports its findings to the board in closed session. After considering the committee's report, the board sets the president's compensation for the following year. The board takes into account compensation levels reported on Forms 990 for the CEOs of three to five comparable organizations as well as its knowledge of compensation of positions in the private and nonprofit sectors with comparable levels of responsibility, qualifications and achievement. The president does not participate in or vote on the decision on the president's compensation. The board's decision on compensation is recorded in minutes which are presented and approved at the following board meeting. This process last took place in December 2017.

The president determines the compensation of other staff, including those who serve as corporate officers, following an annual performance review of each staff member. Along with considerations of equity among staff, the president takes into account compensation levels reported on Forms 990 for officer positions in three to five comparable organizations and his knowledge of compensation of positions in the private and nonprofit sectors with comparable levels of responsibility, qualifications and achievement. Every change in a staff salary is documented in a letter to the staff member.

Form 990, Part VI, Section C, Line 18:

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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MACED, its subsidiary Ridgecrest Enterprises, and its sister nonprofit Appalachian Investment Corporation are audited each year. The corresponding audit report is on the consolidated financial statements of MACED and its affiliates. This report is available at [www.maced.org](http://www.maced.org). A separate audit on MACED's stand-alone financial statements is not issued.

Form 990, Part VI, Section C, Line 19:

MACED's articles of incorporation, summary conflict of interest policy, and audited financial statements for the past five years are available on the MACED web site, [www.maced.org](http://www.maced.org).

Form 990, Part IX, Line 11g, Other Fees:

Other:

Program service expenses	3,008.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	3,008.

Consultants:

Program service expenses	542,662.
Management and general expenses	7,545.
Fundraising expenses	1,561.
Total expenses	551,768.
Total Other Fees on Form 990, Part IX, line 11g, Col A	554,776.

Form 990, Part XII, Line 2c:

The process has not changed from the prior year.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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**2017**

Open to Public Inspection

Name of the organization **Mountain Association for Community Economic Development, Inc.** Employer identification number **31-0900246**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Appalachian Investment Corporation - 61-1254830, 431 Chestnut Street, Berea, KY 40403	Lending and technical assistance	Kentucky	501(c)(4)			X	



**Mountain Association for Community  
Economic Development, Inc.**

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	X	
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) <b>Ridgecrest Enterprises, Inc.</b>	<b>K</b>	<b>80,400.</b>	<b>Cash paid</b>
(2)			
(3)			
(4)			
(5)			
(6)			





**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

**Part IV, Identification of Related Organizations Taxable as Corp or Trust:**

Name, Address, and EIN of Related Organization:

Ridgecrest Enterprises, Inc.

EIN: 61-1036685

433 Chestnut Street

Berea, KY 40403

Primary Activity: Property management

Direct Controlling Entity:

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the 2018 calendar year, or tax year beginning **MAY 1, 2018** and ending **APR 30, 2019**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Mountain Association for Community Economic Development, Inc.</b> Doing business as <b>MACED</b> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>433 Chestnut Street</b> City or town, state or province, country, and ZIP or foreign postal code <b>Berea, KY 40403</b> <b>F</b> Name and address of principal officer: <b>Peter Hille</b> <b>same as C above</b>	<b>D</b> Employer identification number <b>31-0900246</b> <b>E</b> Telephone number <b>(859) 986-2373</b> <b>G</b> Gross receipts \$ <b>7,620,303.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>www.maced.org</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
		<b>L</b> Year of formation: <b>1976</b>
		<b>M</b> State of legal domicile: <b>KY</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>Promote sustainable development in Central Appalachia through capital, demonstrations and research.</b>			
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>8</b>	
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>7</b>	
	<b>5</b>	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	<b>43</b>	
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>11</b>	
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>	
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 38	<b>7b</b>	<b>0.</b>	
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>2,883,127.</b>	<b>6,344,449.</b>
<b>9</b>		Program service revenue (Part VIII, line 2g)	<b>949,372.</b>	<b>1,253,266.</b>	
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>-7,202.</b>	<b>22,588.</b>	
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0.</b>	<b>0.</b>	
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>3,825,297.</b>	<b>7,620,303.</b>	
<b>Expenses</b>		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>712,403.</b>	<b>639,571.</b>
		<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>2,490,392.</b>	<b>2,455,400.</b>	
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>	
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>68,110.</b>			
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,868,469.</b>	<b>1,796,263.</b>	
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>5,071,264.</b>	<b>4,891,234.</b>	
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>-1,245,967.</b>	<b>2,729,069.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>29,669,397.</b>	<b>30,963,740.</b>	
	<b>21</b>	Total liabilities (Part X, line 26)	<b>8,970,954.</b>	<b>7,536,228.</b>	
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>20,698,443.</b>	<b>23,427,512.</b>	

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>Peter Hille, President</b> Type or print name and title	Date			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Rick Shields, CPA, CFE</b>	Preparer's signature <b>Rick Shields, CPA, C</b>	Date <b>08/05/19</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00852717</b>
	Firm's name ▶ <b>Blue &amp; Co., LLC</b>	Firm's EIN ▶ <b>35-1178661</b>	Phone no. <b>859-253-1100</b>		
	Firm's address ▶ <b>250 West Main Street, Suite 2900 Lexington, KY 40507</b>				

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

Mountain Association for Community  
Economic Development, Inc.

Form 990 (2018)

31-0900246 Page 2

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:  
MACED works with people in eastern Kentucky and Central Appalachia to create economic opportunity, strengthen democracy and support the sustainable use of natural resources.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: \_\_\_\_\_) (Expenses \$ 1,470,045. including grants of \$ 2,000.) (Revenue \$ 960,911.)  
Enterprise Development

MACED's Enterprise Development program helps entrepreneurs and small business owners develop the tools and skills they need to create quality jobs through strong businesses that provide important community services. We provide access to investment capital combined with training and technical assistance to increase their capacity and likelihood of success. At fiscal year end, the combined portfolio of MACED and its affiliated nonprofit Appalachian Investment Corporation included 203 loans totaling \$19,411,181. In fiscal year 2019 we closed 55 loans, disbursing a total of \$2,877,229, of which \$1,952,561 went to startups. We helped create or retain 111 jobs, and our staff and

4b (Code: \_\_\_\_\_) (Expenses \$ 840,037. including grants of \$ 412,000.) (Revenue \$ 22,350.)  
Appalachian Transition Communications and Policy (ATCaP)

Appalachian Transition is both the overarching framework of our vision for Appalachia's brighter future and a body of work aimed at moving us toward that future. ATCaP is focused on conducting communications campaigns, telling important stories through a broad range of avenues, and connecting with leaders and organizations across the country as part of shifting the conversations about the region, our economic transition and our bright future. In FY 2019, we grew our public engagement with a new website, published 46 substantive blog posts, produced six transition related communications, and earned 55 media hits.

4c (Code: \_\_\_\_\_) (Expenses \$ 693,698. including grants of \$ 120,000.) (Revenue \$ 31,414.)  
Kentucky Center for Economic Policy

The Kentucky Center for Economic Policy (KCEP) provides solid information and grounded analysis about state fiscal and economic policy issues and their impact on low- and moderate-income Kentuckians. In fiscal year 2019, we produced six briefs and reports and 63 blog posts on Kentucky's tax system and state budget, Medicaid and health care, need-based college aid, the minimum wage, adult education, K-12 school funding, and other issues. We operated a blog at our website, kypolicy.org, which produced a stream of analysis and commentary on pressing issues facing the state. Our work was cited in 186 non-duplicative media stories, including appearances on a state-wide

4d Other program services (Describe in Schedule O.)  
(Expenses \$ 1,025,932. including grants of \$ 105,571.) (Revenue \$ 238,591.)

4e Total program service expenses **▶ 4,029,712.**

Form 990 (2018)

**Mountain Association for Community  
Economic Development, Inc.**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>X</b>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	<b>X</b>	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		<b>X</b>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>X</b>	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		<b>X</b>
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		<b>X</b>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		<b>X</b>
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		<b>X</b>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	<b>X</b>	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		<b>X</b>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		<b>X</b>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	<b>X</b>	

**Mountain Association for Community  
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**Part IV Checklist of Required Schedules** *(continued)*

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....	1a	57
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	1c	X

**Mountain Association for Community  
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**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		43
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

**Mountain Association for Community  
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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

			Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	8		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b>	7		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>			<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	<b>3</b>			<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>			<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>			<b>X</b>
<b>6</b> Did the organization have members or stockholders?	<b>6</b>			<b>X</b>
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>			<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>			<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?	<b>8a</b>		<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>		<b>X</b>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	<b>9</b>			<b>X</b>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>			<b>X</b>
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10b</b>			
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>		<b>X</b>	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.				
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>		<b>X</b>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>		<b>X</b>	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>		<b>X</b>	
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>		<b>X</b>	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>		<b>X</b>	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>		<b>X</b>	
<b>b</b> Other officers or key employees of the organization	<b>15b</b>		<b>X</b>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).				
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>			<b>X</b>
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **▶KY**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**  
**The Organization - (859)986-2373**  
**433 Chestnut Street, Berea, KY 40403**

**Mountain Association for Community  
Economic Development, Inc.**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Vonda Poynter Board Member and Board Treasurer	2.00 1.00	X		X				0.	0.	0.
(2) Mae Suramek Board Member	2.00	X						0.	0.	0.
(3) Peter Hille Board Member and Corporate President	40.00 1.00	X		X			130,792.	0.	17,337.	
(4) Corey Craig Board Member and Vice Chair	2.00 1.00	X		X			0.	0.	0.	
(5) Jodi Stacy Board Member and Bd Secretary	2.00 1.00	X		X			0.	0.	0.	
(6) Wayne Riley Board Member	2.00	X					0.	0.	0.	
(7) Ada Smith Board Member	2.00	X					0.	0.	0.	
(8) Robin Gabbard Board Member and Chair	2.00 1.00	X		X			0.	0.	0.	
(9) Megan Naseman Corporate Secretary	40.00 1.00			X			46,817.	0.	12,775.	
(10) Kacie Zechman Corporate Treasurer	40.00 1.00			X			0.	0.	0.	
(11) Mary Whaley Corporate Vice President	40.00 1.00			X			91,466.	0.	14,921.	
(12) Holli Powell Former Treasurer	40.00 1.00			X			91,491.	0.	14,857.	





**Mountain Association for Community  
Economic Development, Inc.**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>				
	<b>b</b> Membership dues .....	<b>1b</b>				
	<b>c</b> Fundraising events .....	<b>1c</b>				
	<b>d</b> Related organizations .....	<b>1d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1e</b> 970,884.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b> 5,373,565.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....					
	<b>h Total.</b> Add lines 1a-1f .....	▶ 6,344,449.				
<b>Program Service Revenue</b>	<b>2 a</b> Interest on program loans .....	<b>Business Code</b> 900099	922,273.	922,273.		
	<b>b</b> Miscellaneous .....	900099	181,246.	181,246.		
	<b>c</b> Project income .....	900099	108,402.	108,402.		
	<b>d</b> Fee income for loans .....	900099	41,345.	41,345.		
	<b>e</b> .....					
	<b>f</b> All other program service revenue .....					
	<b>g Total.</b> Add lines 2a-2f .....	▶ 1,253,266.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....	▶	22,588.		22,588.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....	▶				
	<b>5</b> Royalties .....	▶				
	<b>6 a</b> Gross rents .....	(i) Real				
		(ii) Personal				
		<b>b</b> Less: rental expenses .....				
		<b>c</b> Rental income or (loss) .....				
	<b>d</b> Net rental income or (loss) .....	▶				
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities				
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses .....				
		<b>c</b> Gain or (loss) .....				
	<b>d</b> Net gain or (loss) .....	▶				
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>				
		<b>b</b> Less: direct expenses .....	<b>b</b>			
<b>c</b> Net income or (loss) from fundraising events .....		▶				
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....	▶				
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>					
	<b>b</b> Less: cost of goods sold .....	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory .....	▶				
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> .....						
	<b>b</b> .....					
	<b>c</b> .....					
	<b>d</b> All other revenue .....					
	<b>e Total.</b> Add lines 11a-11d .....	▶				
<b>12 Total revenue.</b> See instructions .....	▶	7,620,303.	1,253,266.	0.	22,588.	

**Mountain Association for Community  
Economic Development, Inc.**

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX  **X**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	639,571.	639,571.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	444,820.	244,753.	180,641.	19,426.
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	1,537,152.	1,236,059.	274,075.	27,018.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	74,804.	60,170.	13,321.	1,313.
<b>9</b> Other employee benefits .....	254,267.	204,650.	44,766.	4,851.
<b>10</b> Payroll taxes .....	144,357.	109,039.	32,032.	3,286.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	15,240.	13,778.	1,462.	
<b>c</b> Accounting .....	42,435.	1,695.	40,740.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	634,840.	590,443.	43,247.	1,150.
<b>12</b> Advertising and promotion .....	21,785.	17,368.	4,417.	
<b>13</b> Office expenses .....	61,252.	48,650.	11,404.	1,198.
<b>14</b> Information technology .....	96,927.	40,971.	55,927.	29.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	97,607.	77,693.	18,059.	1,855.
<b>17</b> Travel .....	130,437.	116,683.	12,137.	1,617.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	125,879.	103,201.	21,883.	795.
<b>20</b> Interest .....	211,984.	211,984.		
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	6,294.	5,616.	613.	65.
<b>23</b> Insurance .....	11,819.	7,720.	4,053.	46.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>Bad debts</b> .....	235,479.	235,479.		
<b>b</b> <b>Small equipment expense</b> .....	40,236.	22,036.	16,594.	1,606.
<b>c</b> <b>Repairs and maintenance</b> .....	18,604.	7,891.	10,693.	20.
<b>d</b> <b>Taxes, licenses and fee</b> .....	16,507.	13,090.	1,275.	2,142.
<b>e</b> All other expenses .....	28,938.	21,172.	6,073.	1,693.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	4,891,234.	4,029,712.	793,412.	68,110.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Mountain Association for Community  
Economic Development, Inc.**

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....		<b>1</b>	
	<b>2</b> Savings and temporary cash investments .....	10,375,978.	<b>2</b>	9,500,717.
	<b>3</b> Pledges and grants receivable, net .....	2,526,626.	<b>3</b>	4,342,955.
	<b>4</b> Accounts receivable, net .....	54,357.	<b>4</b>	43,362.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	15,859,272.	<b>7</b>	16,682,595.
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	17,353.	<b>9</b>	43,138.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	190,688.		
	<b>b</b> Less: accumulated depreciation .....	181,216.	<b>10c</b>	9,472.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	814,821.	<b>12</b>	321,501.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	10,000.	<b>13</b>	20,000.
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	29,669,397.	<b>16</b>	30,963,740.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	297,299.	<b>17</b>	253,283.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	13,414.	<b>19</b>	0.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	8,660,241.	<b>24</b>	7,282,945.
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	8,970,954.	<b>26</b>	7,536,228.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	14,723,340.	<b>27</b>	14,976,016.
	<b>28</b> Temporarily restricted net assets .....	5,975,103.	<b>28</b>	8,451,496.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	20,698,443.	<b>33</b>	23,427,512.	
<b>34</b> Total liabilities and net assets/fund balances .....	29,669,397.	<b>34</b>	30,963,740.	

Form **990** (2018)

**Mountain Association for Community  
Economic Development, Inc.**

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	7,620,303.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	4,891,234.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	2,729,069.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	20,698,443.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	23,427,512.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<b>X</b>	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	<b>X</b>	
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	<b>X</b>	



**Mountain Association for Community**

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	7092676.	2101499.	4878516.	2883127.	6344449.	23300267.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	7092676.	2101499.	4878516.	2883127.	6344449.	23300267.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						10180487.
<b>6 Public support.</b> Subtract line 5 from line 4.						13119780.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4 .....	7092676.	2101499.	4878516.	2883127.	6344449.	23300267.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	59,219.	28,815.	31,748.	25,298.	22,588.	167,668.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						23467935.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	4,738,320.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input checked="" type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	55.91 %
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 .....	<b>15</b>	58.47 %
<b>16a 33 1/3% support test - 2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included in line 10b; 12 Other income; 13 Total support.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2017 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2017 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions



**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Mountain Association for Community**

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

<b>Section C - Distributable Amount</b>		(A) Prior Year	(B) Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	Current Year
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Mountain Association for Community**

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2018</b>	<b>(iii) Distributable Amount for 2018</b>
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013			
<b>b</b> From 2014			
<b>c</b> From 2015			
<b>d</b> From 2016			
<b>e</b> From 2017			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2018 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2014			
<b>b</b> Excess from 2015			
<b>c</b> Excess from 2016			
<b>d</b> Excess from 2017			
<b>e</b> Excess from 2018			



**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2018**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>Mountain Association for Community Economic Development, Inc.</b>	Employer identification number <b>31-0900246</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

**Mountain Association for Community**

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....	9,087.													
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	14,330.													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....	23,417.													
<b>d</b> Other exempt purpose expenditures .....	4,867,817.													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....	4,891,234.													
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.	394,562.													
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....	98,641.													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....	0.													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....	0.													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
<b>2a</b> Lobbying nontaxable amount	349,921.	388,909.	403,563.	394,562.	1,536,955.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					2,305,433.
<b>c</b> Total lobbying expenditures	9,142.	11,519.	11,564.	23,417.	55,642.
<b>d</b> Grassroots nontaxable amount	87,480.	97,227.	100,891.	98,641.	384,239.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					576,359.
<b>f</b> Grassroots lobbying expenditures			6,838.	9,087.	15,925.

**Mountain Association for Community**

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
<b>c</b> Media advertisements? .....			
<b>d</b> Mailings to members, legislators, or the public? .....			
<b>e</b> Publications, or published or broadcast statements? .....			
<b>f</b> Grants to other organizations for lobbying purposes? .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
<b>i</b> Other activities? .....			
<b>j</b> Total. Add lines 1c through 1i .....			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? .....	<b>3</b>	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year .....	<b>2a</b>	
<b>b</b> Carryover from last year .....	<b>2b</b>	
<b>c</b> Total .....	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization Mountain Association for Community Economic Development, Inc. Employer identification number 31-0900246

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.



**Mountain Association for Community  
Economic Development, Inc.**

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Mountain Association for Community  
Economic Development, Inc.**

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	7,739,944.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	24,660.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	94,981.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	119,641.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	7,620,303.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	7,620,303.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	4,921,114.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	24,660.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	5,220.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	29,880.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	4,891,234.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	4,891,234.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part V, line 4:**

Prior years endowment funds were restricted for loan programs. Pursuant to current industry standards, these amounts were reclassified to temporarily restricted net assets in the prior year and not considered endowment.

**Part X, Line 2:**

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by MACED and recognize a tax liability if MACED has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has analyzed the tax positions taken

**Part XIII** Supplemental Information *(continued)*

by MACED, and has concluded that as of April 30, 2019 and 2018 there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements.

Part XI, Line 2d - Other Adjustments:

Revenues included on separate tax returns	209,398.
Revenues eliminated in consolidation	-114,417.
Total to Schedule D, Part XI, Line 2d	94,981.

Part XII, Line 2d - Other Adjustments:

Expenses eliminated in consolidation	-119,397.
Expenses included on separate tax returns	124,617.
Total to Schedule D, Part XII, Line 2d	5,220.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization **Mountain Association for Community Economic Development, Inc.** Employer identification number **31-0900246**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
ACE Net 94 Columbus Road Athens, OH 45701	31-1129632	501 (c)(3)	11,667.	0.			Central Appalachian Network participation
Appalachian Sustainable Development - P.O. Box 791 - Abingdon, VA 24212	31-1445533	501 (c)(3)	14,667.	0.			Central Appalachian Network participation and project work
Coalfield Development Corporation 312 Hall Street Wayne, WV 25570	26-3836207	501 (c)(3)	11,667.	0.			Central Appalachian Network participation
Community Farm Alliance 614 Shelby Street Frankfort, KY 40601	61-1092058	501 (c)(3)	11,667.	0.			Central Appalachian Network participation project work
Kentucky Coalition P.O. Box 1450 London, KY 40743	31-1113237	501 (c)(3)	520,000.	0.			To support public education and other activities leading to increased state revenue
Natural Capital Investment Fund, Inc. - 1098 Turner Road - Shepherdstown, WV 25443	54-2058754	501 (c)(3)	11,668.	0.			Central Appalachian Network participation

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ \_\_\_\_\_
- 3** Enter total number of other organizations listed in the line 1 table ▶ \_\_\_\_\_

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule I (Form 990) (2018)**

**Mountain Association for Community  
Economic Development, Inc.**

Schedule I (Form 990)

31-0900246

Page 1

**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Rural Action 9030 Hocking Hills Drive The Plains, OH 45780	31-1124220	501 (c)(3)	13,667.	0.			Central Appalachian Network participation
Various other			25,068.	0.			Various
Highlander Research & Education Center - 1059 Highlander Way - New Market, TN 37902	62-0646373	501 (c)(3)	12,000.	0.			Host Community portion of fellowship stipend
Tennessee Advance Energy Business Council - 606 W. Main Street, Suite 250 - Knoxville, TN 37902	37-1703200	501 (c)(3)	7,500.	0.			Central Appalachian Network project work

**Mountain Association for Community  
Economic Development, Inc.**

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

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**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2018**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization **Mountain Association for Community Economic Development, Inc.**

Employer identification number  
**31-0900246**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....
- c** Participate in, or receive payment from, an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<input checked="" type="checkbox"/>
<b>4b</b>		<input checked="" type="checkbox"/>
<b>4c</b>		<input checked="" type="checkbox"/>
<b>5a</b>		<input checked="" type="checkbox"/>
<b>5b</b>		<input checked="" type="checkbox"/>
<b>6a</b>		<input checked="" type="checkbox"/>
<b>6b</b>		<input checked="" type="checkbox"/>
<b>7</b>		<input checked="" type="checkbox"/>
<b>8</b>		<input checked="" type="checkbox"/>
<b>9</b>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2018





**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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Form 990, Part III, Line 4a, Program Service Accomplishments:

contractors provided 4,824 hours of technical assistance.

Form 990, Part III, Line 4c, Program Service Accomplishments:

public affairs show and opinion pieces in Kentucky newspapers.

Form 990, Part III, Line 4d, Other Program Services:

Central Appalachian Network

The Central Appalachian Network (CAN) is composed of eight nonprofits  
that promote sustainable community development in Central Appalachia.

CAN's goals include strengthening Central Appalachia's healthy food  
sector through value chain development, increasing the capacity of CAN  
members and CAN partners, and engaging in policy change that supports  
sustainable development. CAN members strengthened local food value  
chains primarily through educational conferences, technical assistance,  
and small grants. MACED serves as fiscal sponsor for CAN.

Appalachia Funders Network

The Appalachia Funders Network (AFN) consists of 60 member  
organizations who believe that their participation in the Network is  
helping to further their mission and deepen their impact. The purpose  
of AFN is to accelerate an equitable Appalachian transition by  
convening and connecting funders for learning, analysis and  
collaboration. AFN's seven groups aim to build community capacity,

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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promote equity, revitalize downtowns, advance food and agriculture systems, lift up arts & culture as a community development strategy, promote clean energy and protect natural resources, and support a culture of health. MACED serves as fiscal sponsor for AFN.

#### Energy Programs

MACED's clean energy programs fall under two primary programs, How\$martKY and Energy Efficient Enterprises. How\$martKY is a residential energy efficiency program that we run in partnership with distribution cooperatives from the East Kentucky Power Cooperative system, working to create more affordable, comfortable, durable and healthy housing through education, workshops, audits, and help accessing utility programs. Energy Efficient Enterprises helps businesses, nonprofits, and other enterprises identify how they're using energy and where opportunities for efficiency and cost savings may exist. In fiscal year 2019, we completed 25 retrofits and installations, representing an estimated annual reduction of 509 MMBtu in energy usage and \$62,156 in annual utility bill savings.

#### General Community Development

Historically, MACED has provided administrative support services to and has maintained a joint employer relationship with several small nonprofits whose mission closely aligns with MACED's. Currently MACED provides these services to Kentucky Natural Lands Trust (KNLT). KNLT is a nonprofit conservation organization working to secure funds to protect natural lands and provide for their long-term stewardship.

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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Expenses \$ 1,025,932. including grants of \$ 105,571. Revenue \$ 238,591.

Form 990, Part VI, Section B, line 11b:

The first level of review of the Form 990 is by MACED's vice president for finance and operations , who provides the preparer with the information for the return and works closely with the preparer to ensure its accuracy and completeness. The MACED president reviews the form before signing it. The board's finance committee also reviews the Form 990. Following the finance committee review, the Form 990 is distributed to the board electronically before it is submitted to the IRS.

Form 990, Part VI, Section B, Line 12c:

The MACED bylaws include a conflict of interest policy that specifies conflicts of interest to be avoided. The board of directors may make exceptions to the policy in specific cases when the situation is fully disclosed to them.

A provision of the conflict of interest policy is that each director, officer and employee must receive, sign and return a copy of a summary of the conflict of interest policy. Annually, MACED board members and employees sign the summary anew, affirming that they have read and understand the policy.

As part of the annual audit process, board members and other related parties fill out a related party questionnaire on which they report any interests and transactions that could give risk to conflicts of interest. Any conflicts of interest are disclosed as part of the audited financial statements.

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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Form 990, Part VI, Section B, Line 15:

Annually, the MACED president is evaluated through a process guided by the board executive committee, composed of the board officers (chair, vice-chair, board treasurer and board secretary). The executive committee reports its findings to the board in closed session. After considering the committee's report, the board sets the president's compensation for the following year. The board takes into account compensation levels reported on Forms 990 for the CEOs of three to five comparable organizations as well as its knowledge of compensation of positions in the private and nonprofit sectors with comparable levels of responsibility, qualifications and achievement. The president does not participate in or vote on the decision on the president's compensation. The board's decision on compensation is recorded in minutes which are presented and approved at the following board meeting. This process last took place in December 2018.

The president determines the compensation of other staff, including those who serve as corporate officers, following an annual performance review of each staff member. Along with considerations of equity among staff, the president takes into account compensation levels reported on Forms 990 for officer positions in three to five comparable organizations and his knowledge of compensation of positions in the private and nonprofit sectors with comparable levels of responsibility, qualifications and achievement. Every change in a staff salary is documented in a letter to the staff member.

Form 990, Part VI, Section C, Line 18:

MACED, its subsidiary Ridgecrest Enterprises, and its sister nonprofit

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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Appalachian Investment Corporation are audited each year. The corresponding audit report is on the consolidated financial statements of MACED and its affiliates. This report is available at [www.maced.org](http://www.maced.org). A separate audit on MACED's stand-alone financial statements is not issued.

Form 990, Part VI, Section C, Line 19:

MACED's articles of incorporation, summary conflict of interest policy, and audited financial statements for the past five years are available on the MACED web site, [www.maced.org](http://www.maced.org).

Form 990, Part IX, Line 11g, Other Fees:

Other:

Program service expenses	1,390.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	1,390.

Consultants:

Program service expenses	589,053.
Management and general expenses	43,247.
Fundraising expenses	1,150.
Total expenses	633,450.
Total Other Fees on Form 990, Part IX, line 11g, Col A	634,840.

Form 990, Part XII, Line 2c:

The process has not changed from the prior year.



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

Open to Public Inspection

Name of the organization **Mountain Association for Community Economic Development, Inc.** Employer identification number **31-0900246**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Appalachian Investment Corporation - 61-1254830, 431 Chestnut Street, Berea, KY 40403	Lending and technical assistance	Kentucky	501(c)(4)			X	



**Mountain Association for Community  
Economic Development, Inc.**

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	X	
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) <b>Ridgecrest Enterprises, Inc.</b>	<b>K</b>	<b>80,400.</b>	<b>Cash paid</b>
(2)			
(3)			
(4)			
(5)			
(6)			



**Part VII Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See instructions.

**Part IV, Identification of Related Organizations Taxable as Corp or Trust:**

**Name, Address, and EIN of Related Organization:**

Ridgecrest Enterprises, Inc.

EIN: 61-1036685

433 Chestnut Street

Berea, KY 40403

Primary Activity: Property management

Direct Controlling Entity:

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2019 calendar year, or tax year beginning **MAY 1, 2019** and ending **APR 30, 2020**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Mountain Association for Community Economic Development, Inc.</b> Doing business as <b>Mountain Association</b> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>433 Chestnut Street</b> City or town, state or province, country, and ZIP or foreign postal code <b>Berea, KY 40403</b> <b>F</b> Name and address of principal officer: <b>Peter Hille</b> <b>same as C above</b>	<b>D</b> Employer identification number <b>31-0900246</b> <b>E</b> Telephone number <b>(859)986-2373</b> <b>G</b> Gross receipts \$ <b>4,177,710.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>www.mtassociation.org</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1976</b> <b>M</b> State of legal domicile: <b>KY</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>Promote sustainable development in Central Appalachia through capital, demonstrations and research.</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>7</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	<b>5</b>	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	<b>46</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>11</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	<b>0.</b>
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> <b>6,344,449.</b>
<b>9</b>		Program service revenue (Part VIII, line 2g)	<b>1,253,266.</b>	<b>1,314,910.</b>
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>22,588.</b>	<b>15,136.</b>
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0.</b>	<b>0.</b>
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>7,620,303.</b>	<b>4,177,710.</b>
<b>Expenses</b>		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>639,571.</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>2,455,400.</b>	<b>2,584,096.</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>80,238.</b>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,796,263.</b>	<b>2,357,223.</b>
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>4,891,234.</b>	<b>5,578,299.</b>
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>2,729,069.</b>	<b>-1,400,589.</b>
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>30,963,740.</b>	<b>End of Year</b> <b>29,767,514.</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>7,536,228.</b>	<b>7,740,591.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>23,427,512.</b>	<b>22,026,923.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>Peter Hille, President</b> Type or print name and title	Date			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Rick Shields, CPA, CFE</b>	Preparer's signature <b>Rick Shields, CPA, C</b>	Date <b>08/25/20</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00852717</b>
	Firm's name ▶ <b>Blue &amp; Co., LLC</b>	Firm's EIN ▶ <b>35-1178661</b>			
	Firm's address ▶ <b>250 West Main Street, Suite 2900 Lexington, KY 40507</b>	Phone no. <b>859-253-1100</b>			

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

Mountain Association for Community  
Economic Development, Inc.

Form 990 (2019)

31-0900246 Page 2

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:  
Mountain Association works with people in eastern Kentucky and Central Appalachia to create economic opportunity, strengthen democracy and support the sustainable use of natural resources.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: \_\_\_\_\_) (Expenses \$ 2,090,088. including grants of \$ \_\_\_\_\_) (Revenue \$ 1,081,886.)  
Enterprise Development

Mountain Association's Enterprise Development program helps entrepreneurs and small business owners develop the tools and skills they need to create quality jobs through strong businesses that provide important community services. We provide access to investment capital combined with training and technical assistance to increase their capacity and likelihood of success. At fiscal year end, the combined portfolio of Mountain Association and its affiliated nonprofit Appalachian Investment Corporation included 224 loans totaling approximately \$21,500,000. In fiscal year 2020 we closed 64 loans, disbursing a total of approximately \$4,300,000.

4b (Code: \_\_\_\_\_) (Expenses \$ 645,843. including grants of \$ 400,000.) (Revenue \$ 233,024.)  
Appalachian Transition Communications and Policy (ATCaP)

Appalachian Transition is both the overarching framework of our vision for Appalachia's brighter future and a body of work aimed at moving us toward that future. ATCaP is focused on conducting communications campaigns, telling important stories through a broad range of avenues, and connecting with leaders and organizations across the country as part of shifting the conversations about the region, our economic transition and our bright future.

4c (Code: \_\_\_\_\_) (Expenses \$ 783,443. including grants of \$ 75,000.) (Revenue \$ \_\_\_\_\_)  
Kentucky Center for Economic Policy

The Kentucky Center for Economic Policy (KCEP) provides solid information and grounded analysis about state fiscal and economic policy issues and their impact on low- and moderate-income Kentuckians. KCEP produces briefs, reports and blog posts on Kentucky's tax system and state budget, Medicaid and health care, need-based college aid, the minimum wage, adult education, K-12 school funding, and other issues. We operate a blog at our website, kypolicy.org, which produced a stream of analysis and commentary on pressing issues facing the state.

4d Other program services (Describe on Schedule O.)  
(Expenses \$ 1,176,118. including grants of \$ 161,980.) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses **▶ 4,695,492.**

**Mountain Association for Community  
Economic Development, Inc.**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>X</b>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	<b>X</b>	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		<b>X</b>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>X</b>	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		<b>X</b>
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		<b>X</b>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		<b>X</b>
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		<b>X</b>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	<b>X</b>	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		<b>X</b>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		<b>X</b>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	<b>X</b>	



**Mountain Association for Community  
Economic Development, Inc.**

**Part IV Checklist of Required Schedules** *(continued)*

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

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....	1a	66
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....	1b	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	1c	X

**Mountain Association for Community  
Economic Development, Inc.**

**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a	46	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

**Mountain Association for Community  
Economic Development, Inc.**

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

			Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	<b>1a</b>	7		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	<b>1b</b>	6		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>			<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	<b>3</b>			<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>			<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>			<b>X</b>
<b>6</b> Did the organization have members or stockholders?	<b>6</b>			<b>X</b>
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>			<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>			<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?	<b>8a</b>		<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>		<b>X</b>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	<b>9</b>			<b>X</b>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>			<b>X</b>
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10b</b>			
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>		<b>X</b>	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.				
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>		<b>X</b>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>		<b>X</b>	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>		<b>X</b>	
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>		<b>X</b>	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>		<b>X</b>	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>		<b>X</b>	
<b>b</b> Other officers or key employees of the organization	<b>15b</b>		<b>X</b>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).				
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>			<b>X</b>
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **▶KY**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**  
**The Organization - (859)986-2373**  
**433 Chestnut Street, Berea, KY 40403**

**Mountain Association for Community  
Economic Development, Inc.**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Vonda Poynter Board Member and Board Tre	2.00 1.00	X		X				0.	0.	0.
(2) Peter Hille Board Member and Corporate	40.00 1.00	X		X				132,116.	0.	18,073.
(3) Corey Craig Board Member and Vice Chai	2.00 1.00	X		X				0.	0.	0.
(4) Jodi Stacy Board Member and Bd Secret	2.00 1.00	X		X				0.	0.	0.
(5) Wayne Riley Board Member	2.00	X						0.	0.	0.
(6) Ada Smith Board Member	2.00	X						0.	0.	0.
(7) Robin Gabbard Board Member and Chair	2.00 1.00	X		X				0.	0.	0.
(8) Megan Naseman Corporate Secretary	40.00 1.00			X				48,162.	0.	13,492.
(9) Kacie Zechman Corporate Treasurer	40.00 1.00			X				42,013.	0.	9,910.
(10) Mary Whaley Corporate Vice President	40.00 1.00			X				94,213.	0.	15,708.
(11) Holli Powell Former Treasurer	40.00 1.00					X		45,369.	0.	7,550.



**Mountain Association for Community  
Economic Development, Inc.**

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**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	741,536.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	2,106,128.				
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f .....			2,847,664.			
<b>Program Service Revenue</b>	<b>2 a</b> <u>Interest on program lo</u> .....	<b>Business Code</b>					
			900099	980,537.	980,537.		
	<b>b</b> <u>Miscellaneous</u> .....		900099	174,228.	174,228.		
	<b>c</b> <u>Project income</u> .....		900099	98,600.	98,600.		
	<b>d</b> <u>Fee income for loans</u> .....		900099	61,545.	61,545.		
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....			1,314,910.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		15,136.			15,136.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
<b>d</b> Net gain or (loss) .....							
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> .....	<b>Business Code</b>					
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions .....			4,177,710.	1,314,910.	0.	15,136.	

**Mountain Association for Community  
Economic Development, Inc.**

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX  **X**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	636,980.	636,980.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	442,563.	234,763.	183,207.	24,593.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	1,626,984.	1,312,032.	290,949.	24,003.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	79,664.	64,671.	13,762.	1,231.
<b>9</b> Other employee benefits .....	276,701.	222,386.	49,612.	4,703.
<b>10</b> Payroll taxes .....	158,184.	120,113.	34,436.	3,635.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	10,829.	10,164.	665.	
<b>c</b> Accounting .....	37,250.		37,250.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	834,019.	740,610.	81,772.	11,637.
<b>12</b> Advertising and promotion .....	16,140.	13,776.	775.	1,589.
<b>13</b> Office expenses .....	52,744.	41,854.	9,827.	1,063.
<b>14</b> Information technology .....	39,277.	13,014.	26,263.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	105,432.	85,550.	18,146.	1,736.
<b>17</b> Travel .....	150,839.	137,270.	11,710.	1,859.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	163,929.	142,899.	20,998.	32.
<b>20</b> Interest .....	198,635.	198,635.		
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	4,598.	3,483.	1,011.	104.
<b>23</b> Insurance .....	4,464.	4,158.	284.	22.
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>Bad debts</b> .....	610,142.	610,142.		
<b>b</b> <b>Taxes, licenses and fee</b> .....	38,665.	33,650.	1,205.	3,810.
<b>c</b> <b>Small equipment expense</b> .....	30,230.	22,940.	7,182.	108.
<b>d</b> <b>Repairs and maintenance</b> .....	18,962.	9,560.	9,370.	32.
<b>e</b> All other expenses .....	41,068.	36,842.	4,145.	81.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	5,578,299.	4,695,492.	802,569.	80,238.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Mountain Association for Community  
Economic Development, Inc.**

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....		<b>1</b>		
	<b>2</b> Savings and temporary cash investments .....	9,500,717.	<b>2</b>	8,906,516.	
	<b>3</b> Pledges and grants receivable, net .....	4,342,955.	<b>3</b>	2,288,283.	
	<b>4</b> Accounts receivable, net .....	43,362.	<b>4</b>	89,604.	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>		
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>		
	<b>7</b> Notes and loans receivable, net .....	16,682,595.	<b>7</b>	18,115,806.	
	<b>8</b> Inventories for sale or use .....		<b>8</b>		
	<b>9</b> Prepaid expenses and deferred charges .....	43,138.	<b>9</b>	23,315.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 190,688.			
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 185,864.	9,472.	<b>10c</b>	4,824.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>		
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	321,501.	<b>12</b>	309,166.	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	20,000.	<b>13</b>	30,000.	
	<b>14</b> Intangible assets .....		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	30,963,740.	<b>16</b>	29,767,514.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	253,283.	<b>17</b>	262,203.	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....		<b>19</b>	88,208.	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	7,282,945.	<b>24</b>	7,390,180.	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>		
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	7,536,228.	<b>26</b>	7,740,591.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	<b>27</b> Net assets without donor restrictions .....	14,976,016.	<b>27</b>	15,213,249.	
	<b>28</b> Net assets with donor restrictions .....	8,451,496.	<b>28</b>	6,813,674.	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>		
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>		
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>		
	<b>32</b> Total net assets or fund balances .....	23,427,512.	<b>32</b>	22,026,923.	
	<b>33</b> Total liabilities and net assets/fund balances .....	30,963,740.	<b>33</b>	29,767,514.	



**Mountain Association for Community  
Economic Development, Inc.**

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	4,177,710.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	5,578,299.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-1,400,589.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	23,427,512.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	22,026,923.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>X</b>	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	<b>X</b>	
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	<b>X</b>	



**Mountain Association for Community**

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2101499.	4878516.	2883127.	6344449.	2847664.	19055255.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	2101499.	4878516.	2883127.	6344449.	2847664.	19055255.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						7901538.
<b>6 Public support.</b> Subtract line 5 from line 4.						11153717.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4 .....	2101499.	4878516.	2883127.	6344449.	2847664.	19055255.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	28,815.	31,748.	25,298.	22,588.	15,136.	123,585.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						19178840.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	5,337,289.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	58.16	%
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 .....	<b>15</b>	55.91	%
<b>16a 33 1/3% support test - 2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included in line 10b; 12 Other income; 13 Total support.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2018 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2018 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Mountain Association for Community**

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Mountain Association for Community**

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2019</b>	<b>(iii) Distributable Amount for 2019</b>
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019			
<b>a</b> From 2014			
<b>b</b> From 2015			
<b>c</b> From 2016			
<b>d</b> From 2017			
<b>e</b> From 2018			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015			
<b>b</b> Excess from 2016			
<b>c</b> Excess from 2017			
<b>d</b> Excess from 2018			
<b>e</b> Excess from 2019			





**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>Mountain Association for Community Economic Development, Inc.</b>	Employer identification number <b>31-0900246</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

**Mountain Association for Community**

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	3,396.													
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	20,140.													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....	23,536.													
<b>d</b> Other exempt purpose expenditures .....	5,554,763.													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....	5,578,299.													
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.	428,915.													
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....	107,229.													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....	0.													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....	0.													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount	388,909.	403,563.	394,562.	428,915.	1,615,949.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					2,423,924.
<b>c</b> Total lobbying expenditures	11,519.	11,564.	23,417.	23,536.	70,036.
<b>d</b> Grassroots nontaxable amount	97,227.	100,891.	98,641.	107,229.	403,988.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					605,982.
<b>f</b> Grassroots lobbying expenditures		6,838.	9,087.	3,396.	19,321.

**Mountain Association for Community**

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
<b>c</b> Media advertisements? .....			
<b>d</b> Mailings to members, legislators, or the public? .....			
<b>e</b> Publications, or published or broadcast statements? .....			
<b>f</b> Grants to other organizations for lobbying purposes? .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
<b>i</b> Other activities? .....			
<b>j</b> Total. Add lines 1c through 1i .....			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? .....	<b>3</b>	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
<b>a</b> Current year .....	<b>2a</b>
<b>b</b> Carryover from last year .....	<b>2b</b>
<b>c</b> Total .....	<b>2c</b>
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	<b>3</b>
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	<b>4</b>
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....	<b>5</b>

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

Name of the organization Mountain Association for Community Economic Development, Inc. Employer identification number 31-090246

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, lines 2a-2d for conservation contributions, number of modified easements, states where located, monitoring policy, staff hours, expenses, and requirements for section 170(h)(4)(B)(i).

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include 1a) reporting on art collections, 1b) amounts for art collections, and 2) amounts for art collections held for financial gain.



**Mountain Association for Community  
Economic Development, Inc.**

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	4,263,742.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	86,032.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	86,032.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	4,177,710.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	4,177,710.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	5,657,614.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	79,315.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	79,315.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	5,578,299.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	5,578,299.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part X, Line 2:**

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by MACED and recognize a tax liability if MACED has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has analyzed the tax positions taken by MACED, and has concluded that as of April 30, 2020 and 2019 there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements.

**Part XI, Line 2d - Other Adjustments:**





**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization **Mountain Association for Community  
Economic Development, Inc.**

**Employer identification number  
31-0900246**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
ACE Net 94 Columbus Road Athens, OH 45701	31-1129632	501 (c)(3)	12,000.	0.			Central Appalachian Network participation
Appalachian Sustainable Development - P.O. Box 791 - Abingdon, VA 24212	31-1445533	501 (c)(3)	19,000.	0.			Central Appalachian Network participation and project work
Coalfield Development Corporation 312 Hall Street Wayne, WV 25570	26-3836207	501 (c)(3)	13,500.	0.			Central Appalachian Network participation
Community Farm Alliance 614 Shelby Street Frankfort, KY 40601	61-1092058	501 (c)(3)	12,000.	0.			Central Appalachian Network participation project work
Kentucky Coalition P.O. Box 1450 London, KY 40743	31-1113237	501 (c)(3)	400,000.	0.			To support public education and other activities leading to increased state revenue
Natural Capital Investment Fund, Inc. - 1098 Turner Road - Shepherdstown, WV 25443	54-2058754	501 (c)(3)	14,500.	0.			Central Appalachian Network participation

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... ▶ **14.**
- 3** Enter total number of other organizations listed in the line 1 table ..... ▶ **2.**

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule I (Form 990) (2019)**

**Mountain Association for Community  
Economic Development, Inc.**

Schedule I (Form 990)

31-0900246

Page 1

**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Rural Action 9030 Hocking Hills Drive The Plains, OH 45780	31-1124220	501 (c)(3)	22,500.	0.			Central Appalachian Network participation
Various other			20,380.	0.			Various
Solar United Neighbors 1350 Connecticut Avenue NW, Suite 4 Washington, DC 20036	46-2462990	501 (c)(3)	11,500.	0.			Central Appalachian Network project work
Tennessee Advance Energy Business Council - 606 W. Main Street, Suite 250 - Knoxville, TN 37902	37-1703200	501 (c)(3)	5,700.	0.			Central Appalachian Network project work
Appalachian Voices 589 West King Street Boone, NC 28607	56-2049956	501 (c)(3)	6,500.	0.			Central Appalachian Network participation
Brushy Fork Institute CPO 2164 Berea College Berea, KY 40404	61-0444650	501 (c)(3)	5,900.	0.			Scholarships
Energy Efficient West Virginia 1500 Dixie Street Charleston, WV 25311	82-4088891	C Corporation	6,500.	0.			Central Appalachian Network project work
Kentucky Equal Justice Center 201 West Short Street, Suite 310 Lexington, KY 40507	61-0909545	501 (c)(3)	25,000.	0.			Kentucky Center for Economic Policy Regrant
Kentucky Voices for Health 1640 Lyndon Farm Court, Suite 108 Louisville, KY 40223	27-4557052	501 (c)(3)	50,000.	0.			Kentucky Center for Economic Policy Regrant

Schedule I (Form 990)



Mountain Association for Community  
Economic Development, Inc.

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

**Part IV** Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2:

Project managers maintain ongoing communications with grantees to monitor progress towards objectives and milestones. Financial and nonfinancial progress reports are requested as needed.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2019**

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization **Mountain Association for Community Economic Development, Inc.** Employer identification number **31-0900246**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain ..... **1b**

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? ..... **2**

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? ..... **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? ..... **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? ..... **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? ..... **5a**
- b** Any related organization? ..... **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? ..... **6a**
- b** Any related organization? ..... **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III ..... **7**

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III ..... **8**

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? ..... **9**

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<input checked="" type="checkbox"/>
<b>4b</b>		<input checked="" type="checkbox"/>
<b>4c</b>		<input checked="" type="checkbox"/>
<b>5a</b>		<input checked="" type="checkbox"/>
<b>5b</b>		<input checked="" type="checkbox"/>
<b>6a</b>		<input checked="" type="checkbox"/>
<b>6b</b>		<input checked="" type="checkbox"/>
<b>7</b>		<input checked="" type="checkbox"/>
<b>8</b>		<input checked="" type="checkbox"/>
<b>9</b>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

**Mountain Association for Community  
Economic Development, Inc.**

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Peter Hille Board Member and Corporate	(i)	126,866.	5,250.	0.	7,117.	10,956.	150,189.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Holli Powell Former Treasurer	(i)	43,369.	2,000.	0.	2,267.	5,283.	52,919.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							





**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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Form 990, Part III, Line 4d, Other Program Services:

Central Appalachian Network

The Central Appalachian Network (CAN) is composed of eight nonprofits that promote sustainable community development in Central Appalachia. CAN's goals include strengthening Central Appalachia's healthy food sector through value chain development, increasing the capacity of CAN members and CAN partners, and engaging in policy change that supports sustainable development. CAN members strengthened local food value chains primarily through educational conferences, technical assistance, and small grants. Mountain Association serves as fiscal sponsor for CAN.

Appalachia Funders Network

The Appalachia Funders Network (AFN) consists of member organizations who believe that their participation in the Network is helping to further their mission and deepen their impact. The purpose of AFN is to accelerate an equitable Appalachian transition by convening and connecting funders for learning, analysis and collaboration. AFN's seven groups aim to build community capacity, promote equity, revitalize downtowns, advance food and agriculture systems, lift up arts & culture as a community development strategy, promote clean energy and protect natural resources, and support a culture of health. Mountain Association serves as fiscal sponsor for AFN.

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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### Energy Programs

Mountain Association's clean energy programs fall under two primary programs, How\$martKY and Energy Efficient Enterprises. How\$martKY is a residential energy efficiency program that we run in partnership with distribution cooperatives from the East Kentucky Power Cooperative system, working to create more affordable, comfortable, durable and healthy housing through education, workshops, audits, and help accessing utility programs. Energy Efficient Enterprises helps businesses, nonprofits, and other enterprises identify how they're using energy and where opportunities for efficiency and cost savings may exist.

### General Community Development

Historically, Mountain Association has provided administrative support services to and has maintained a joint employer relationship with several small nonprofits whose mission closely aligns with Mountain Association's. Currently Mountain Association provides these services to Kentucky Natural Lands Trust (KNLT). KNLT is a nonprofit conservation organization working to secure funds to protect natural lands and provide for their long-term stewardship.

Expenses \$ 1,176,118. including grants of \$ 161,980. Revenue \$ 0.

### Form 990, Part VI, Section B, line 11b:

The first level of review of the Form 990 is by Mountain Association's Chief Financial Officer, who provides the preparer with the information for the return and works closely with the preparer to ensure its accuracy

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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and completeness. The President reviews the form before signing it. The board's finance committee also reviews the Form 990. Following the finance committee review, the Form 990 is distributed to the board electronically before it is submitted to the IRS.

Form 990, Part VI, Section B, Line 12c:

The Mountain Association bylaws include a conflict of interest policy that specifies conflicts of interest to be avoided. The board of directors may make exceptions to the policy in specific cases when the situation is fully disclosed to them.

A provision of the conflict of interest policy is that each director, officer and employee must receive, sign and return a copy of a summary of the conflict of interest policy. Annually, Mountain Association board members and employees sign the summary anew, affirming that they have read and understand the policy.

As part of the annual audit process, board members and other related parties fill out a related party questionnaire on which they report any interests and transactions that could give risk to conflicts of interest. Any conflicts of interest are disclosed as part of the audited financial statements.

Form 990, Part VI, Section B, Line 15:

Annually, the Mountain Association President is evaluated through a process guided by the board executive committee, composed of the board officers (chair, vice-chair, board treasurer and board secretary). The executive committee reports its findings to the board in closed session. After

Name of the organization	Mountain Association for Community Economic Development, Inc.	Employer identification number	31-0900246
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considering the committee's report, the board sets the President's compensation for the following year. The board takes into account compensation levels reported on Forms 990 for the CEOs of three to five comparable organizations as well as its knowledge of compensation of positions in the private and nonprofit sectors with comparable levels of responsibility, qualifications and achievement. The President does not participate in or vote on the decision on the President's compensation. The board's decision on compensation is recorded in minutes which are presented and approved at the following board meeting. This process last took place in December 2019.

The President determines the compensation of other staff, including those who serve as corporate officers, following an annual performance review of each staff member. Along with considerations of equity among staff, the President takes into account compensation levels reported on Forms 990 for officer positions in three to five comparable organizations and his knowledge of compensation of positions in the private and nonprofit sectors with comparable levels of responsibility, qualifications and achievement. Every change in a staff salary is documented in a letter to the staff member.

Form 990, Part VI, Section C, Line 18:

Mountain Association, its subsidiary Ridgecrest Enterprises, and its sister nonprofit Appalachian Investment Corporation are audited each year. The corresponding audit report is on the consolidated financial statements of Mountain Association and its affiliates. This report is available at [www.mtassociation.org](http://www.mtassociation.org). A separate audit on Mountain Association's stand-alone financial statements is not issued.

Name of the organization <b>Mountain Association for Community Economic Development, Inc.</b>	Employer identification number <b>31-0900246</b>
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Form 990, Part VI, Section C, Line 19:

Mountain Association's articles of incorporation and audited financial statements are available on the Mountain Association web site, [www.mtassociation.org](http://www.mtassociation.org). The conflict of interest policy is available upon request.

Form 990, Part IX, Line 11g, Other Fees:

Consultants:

Program service expenses	740,610.
Management and general expenses	81,772.
Fundraising expenses	11,637.
Total expenses	834,019.
Total Other Fees on Form 990, Part IX, line 11g, Col A	834,019.

Form 990, Part XII, line 2c

The process has not changed from the prior year.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

Open to Public Inspection

Name of the organization **Mountain Association for Community Economic Development, Inc.** Employer identification number **31-0900246**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Appalachian Investment Corporation - 61-1254830, 431 Chestnut Street, Berea, KY 40403	Lending and technical assistance	Kentucky	501(c)(4)		Mountain Association of Community	X	



**Mountain Association for Community  
Economic Development, Inc.**

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	X	
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) <b>Ridgecrest Enterprises, Inc.</b>	<b>K</b>	<b>81,600.</b>	<b>Cash paid</b>
(2)			
(3)			
(4)			
(5)			
(6)			





**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

**Part II, Identification of Related Tax-Exempt Organizations:**

Name of Related Organization:

Appalachian Investment Corporation

Direct Controlling Entity: Mountain Association of Community Economic  
Development , Inc.

**Part IV, Identification of Related Organizations Taxable as Corp or Trust:**

Name, Address, and EIN of Related Organization:

Ridgecrest Enterprises, Inc.

EIN: 61-1036685

433 Chestnut Street

Berea, KY 40403

Primary Activity: Property management

Direct Controlling Entity:

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
▶ Do not enter social security numbers on this form as it may be made public  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
**2017**  
**Open to Public Inspection**

**A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017**

- B** Check if applicable:
  - Address change
  - Name change
  - Initial return
  - Final return/terminated
  - Amended return
  - Application pending

**C** Name of organization  
METROPOLITAN HOUSING COALITION INC

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
PO BOX 4533

City or town, state or province, country, and ZIP or foreign postal code  
LOUISVILLE, KY 402044533

**D** Employer identification number  
61-1201545

**E** Telephone number  
(502) 584-6858

**G** Gross receipts \$ 340,641

**F** Name and address of principal officer  
CATHY HINKO  
2821 KLEMPNER WAY  
LOUISVILLE, KY 40205

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) ◀ (insert no )  4947(a)(1) or  527

**J** Website: ▶ WWW.METROPOLITANHOUSING.ORG

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation 1988

**M** State of legal domicile KY

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities  
THE ORGANIZATION EXISTS TO COALESCE OUR COMMUNITY'S PRIVATE AND PUBLIC RESOURCES TO PROVIDE EQUITABLE, ACCESSIBLE HOUSING CHOICES FOR ALL PERSONS THROUGH ADVOCACY, PUBLIC EDUCATION AND SUPPORT FOR AFFORDABLE HOUSING PROVIDERS

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	20
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	20
<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	4
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	25
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0

	Revenue	
	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	96,096	97,573
<b>9</b> Program service revenue (Part VIII, line 2g)	18,063	49,718
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	27,500	22,181
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	120,558	171,169
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	262,217	340,641

<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	215,398	287,517
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 19,502		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	84,027	73,325
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	299,425	360,842
<b>19</b> Revenue less expenses Subtract line 18 from line 12	-37,208	-20,201

	Net Assets or Fund Balances	
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	879,991	765,785
<b>21</b> Total liabilities (Part X, line 26)	798,626	704,621
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	81,365	61,164

**Part II Signature Block**

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

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: 2018-09-07

CATHY HINKO EXECUTIVE DIRECTOR  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name Albert H Klein II	Preparer's signature Albert H Klein II	Date 2018-08-31	Check <input type="checkbox"/> if self-employed	PTIN P00084494
Firm's name ▶ Amick & Company PSC			Firm's EIN ▶ 61-1222794	
Firm's address ▶ 410 W Chestnut St Ste 237 Louisville, KY 402022323			Phone no (502) 583-5381	

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission

THE ORGANIZATION EXISTS TO COALESCE OUR COMMUNITY'S PRIVATE AND PUBLIC RESOURCES TO PROVIDE EQUITABLE, ACCESSIBLE HOUSING CHOICES FOR ALL PERSONS THROUGH ADVOCACY, PUBLIC EDUCATION AND SUPPORT FOR AFFORDABLE HOUSING PROVIDERS

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 324,537 including grants of \$ ) (Revenue \$ 243,068 )  
See Additional Data

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶ 324,537

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

Check if Schedule O contains a response or note to any line in this Part VI . . . . . [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (20); 1b Enter the number of voting members included in line 1a, above, who are independent (20); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (No); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (Yes); b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No)

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (Yes); b Other officers or key employees of the organization (No); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed (KY); 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: [X] Own website, [X] Another's website, [X] Upon request, [ ] Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: METROPLITAN HOUSING COALITION INC PO BOX 4533 LOUISVILLE, KY 402044533 (502) 584-6858



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOHN CULLEN BOARD CHAIRMAN	4 00	X		X				0	0	0
(2) EVERETT HOFFMAN VICE CHAIRMAN	4 00	X		X				0	0	0
(3) JAMES CRAIG TREASURER	4 00	X		X				0	0	0
(4) DR STACY DECK BOARD MEMBER	2 00	X						0	0	0
(5) DR JAMESETTA FERGUSON BOARD MEMBER	2 00	X						0	0	0
(6) JOHN CULLEN JOHN CULLEN JOHN BOARD MEMBER	2 00	X						0	0	0
(7) MICHAEL GROSS BOARD MEMBER	2 00	X						0	0	0
(8) DANA JACKSON BOARD MEMBER	2 00	X						0	0	0
(9) JOHN DAVIS BOARD MEMBER	2 00	X						0	0	0
(10) JEANA DUNLAP BOARD MEMBER	2 00	X						0	0	0
(11) KEVIN DUNLAP BOARD MEMBER	2 00	X						0	0	0
(12) STEPHEN KERTIS BOARD MEMBER	2 00	X						0	0	0
(13) DR JIM MIMS BOARD MEMBER	2 00	X						0	0	0
(14) DAVID MORRISON BOARD MEMBER	2 00	X						0	0	0
(15) LUCAS NELSON BOARD MEMBER	2 00	X						0	0	0
(16) TAMMY NICHOLS BOARD MEMBER	2 00	X						0	0	0
(17) LISA THOMPSON BOARD MEMBER	2 00	X						0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JOHN NEVITT BOARD MEMBER	2 00	X						0	0	0
(19) JOE STENNIS BOARD MEMBER	2 00	X						0	0	0
(20) FAITH WEEKLY BOARD MEMBER	2 00	X						0	0	0
(21) CATHY HINKO EXECUTIVE DIRECTOR	40 00			X				65,592	0	0
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								65,592	0	0

<b>1b Sub-Total</b>			
<b>c Total from continuation sheets to Part VII, Section A</b>			
<b>d Total (add lines 1b and 1c)</b>		65,592	0

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>	55,073				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	22,000				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	20,500				
	<b>g</b> Noncash contributions included in lines 1a-1f \$ _____						
	<b>h Total.</b> Add lines 1a-1f . . . . .			97,573			
<b>Program Service Revenue</b>			<b>Business Code</b>				
	<b>2a</b> Contract Work		541610	24,675	24,675		
	<b>b</b> Annual Meeting Revenue		561499	23,892	23,892		
	<b>c</b> Other Income		541610	1,010	1,010		
	<b>d</b> Various Fees		541610	141	141		
	<b>e</b> _____						
	<b>f</b> All other program service revenue						
<b>g Total.</b> Add lines 2a-2f . . . . .			49,718				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			22,181	22,181		
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
		<b>b</b> Less rental expenses					
		<b>c</b> Rental income or (loss)					
		<b>d</b> Net rental income or (loss) . . . . .					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses					
		<b>c</b> Gain or (loss)					
		<b>d</b> Net gain or (loss) . . . . .					
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>					
		<b>b</b> Less direct expenses . . . . .	<b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events . . . . .					
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>					
<b>b</b> Less direct expenses . . . . .		<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
	<b>b</b> Less cost of goods sold . . . . .	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .						
Miscellaneous Revenue		<b>Business Code</b>					
<b>11a</b> AHTF Expense Reimburse		561499	155,608	155,608			
<b>b</b> AHTF Administrative Fe		561499	15,561	15,561			
<b>c</b> _____							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .			171,169				
<b>12 Total revenue.</b> See Instructions . . . . .			340,641	243,068	0		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
<b>4</b> Benefits paid to or for members.				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	65,592	61,366	2,239	1,987
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages	165,527	155,105	1,307	9,115
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .				
<b>9</b> Other employee benefits . . . . .	36,016	32,219	757	3,040
<b>10</b> Payroll taxes . . . . .	20,382	18,756	324	1,302
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .	11,164		11,164	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17.				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	17,676	17,427	50	199
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .	6,117	5,040	215	862
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	9,606	7,916	337	1,353
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	8,358	8,358		
<b>20</b> Interest . . . . .	8,731	8,731		
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .	4,977	4,101	175	701
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> OTHER ADMINISTRATIVE	6,696	5,518	235	943
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	360,842	324,537	16,803	19,502
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	67,789	<b>1</b>	91,297
	<b>2</b> Savings and temporary cash investments . . . . .	48,155	<b>2</b>	48,293
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	13,879	<b>4</b>	16,063
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	746,944	<b>7</b>	605,266
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	3,224	<b>9</b>	2,599
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less accumulated depreciation	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	0	<b>15</b>	2,267
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	879,991	<b>16</b>	765,785	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	138	<b>17</b>	939
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	798,488	<b>23</b>	703,682
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	798,626	<b>26</b>	704,621
<b>Net Assets or Fund Balances</b>	<b>27 Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> Unrestricted net assets	68,913	<b>27</b>	48,712
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets	12,452	<b>29</b>	12,452
	<b>30 Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33 Total net assets or fund balances . . . . .</b>	81,365	<b>33</b>	61,164
	<b>34 Total liabilities and net assets/fund balances . . . . .</b>	879,991	<b>34</b>	765,785

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	340,641
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	360,842
<b>3</b>	Revenue less expenses Subtract line 2 from line 1 . . . . .	<b>3</b>	-20,201
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	<b>4</b>	81,365
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	61,164

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<p><b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____                      If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O</p>			
<p><b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?                      If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	<b>2a</b>		No
<p><b>b</b> Were the organization's financial statements audited by an independent accountant?                      If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both  <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	<b>2b</b>	Yes	
<p><b>c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?                      If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</p>	<b>2c</b>	Yes	
<p><b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?</p>	<b>3a</b>		No
<p><b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits</p>	<b>3b</b>		

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 61-1201545

**Name:** METROPOLITAN HOUSING COALITION INC

Form 990 (2017)

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**Form 990, Part III, Line 4a:**

MHC ADVOCATES AND EDUCATES ON ISSUES OF FAIR AND AFFORDABLE HOUSING

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**SCHEDULE A**  
**(Form 990 or 990EZ)**

**Public Charity Status and Public Support**

OMB No 1545-0047

**2017**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization  
METROPOLITAN HOUSING COALITION INC

Employer identification number

61-1201545

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ) )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations \_\_\_\_\_
- g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

	Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	89,160	84,678	80,820	96,096	97,573	448,327
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b>	<b>Total.</b> Add lines 1 through 3	89,160	84,678	80,820	96,096	97,573	448,327
<b>5</b>	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4						448,327

**Section B. Total Support**

	Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b>	Amounts from line 4	89,160	84,678	80,820	96,096	97,573	448,327
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	29,746	27,326	32,354	27,500	22,181	139,107
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	7,985	38,935	81,969	46,797	171,619	347,305
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						934,739
<b>12</b>	Gross receipts from related activities, etc. (see instructions)					<b>12</b>	

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . **Section C. Computation of Public Support Percentage**

<b>14</b>	Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	47.960 %
<b>15</b>	Public support percentage for 2016 Schedule A, Part II, line 14	<b>15</b>	58.180 %

**16a 33 1/3% support test—2017.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization **b 33 1/3% support test—2016.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization **17a 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization **b 10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization **18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►		(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b>	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b>	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b>	Add lines 7a and 7b						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►		(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b>	Amounts from line 6						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b>	Add lines 10a and 10b						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

**Section C. Computation of Public Support Percentage**

<b>15</b>	Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b>	Public support percentage from 2016 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2017</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2016</b> Schedule A, Part III, line 17	<b>18</b>	

**19a 33 1/3% support tests—2017.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

**b 33 1/3% support tests—2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>	Yes	No
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b> Distributable amount for 2017 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2017</b>	<b>(iii) Distributable Amount for 2017</b>
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013. . . . .			
<b>c</b> From 2014. . . . .			
<b>d</b> From 2015. . . . .			
<b>e</b> From 2016. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2017 from Section D, line 7			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
<b>6</b> Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
<b>7 Excess distributions carryover to 2018.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> Excess from 2013. . . . .			
<b>b</b> Excess from 2014. . . . .			
<b>c</b> Excess from 2015. . . . .			
<b>d</b> Excess from 2016. . . . .			
<b>e</b> Excess from 2017. . . . .			

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 61-1201545

**Name:** METROPOLITAN HOUSING COALITION INC

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

**Facts And Circumstances Test**

**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
**► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.**  
**Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047  
**2017**  
**Open to Public Inspection**

**Name of the organization**  
METROPOLITAN HOUSING COALITION INC

**Employer identification number**  
61-1201545

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		
<b>5</b> Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>6</b> Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

**1** Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e g , recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year	
<b>a</b> Total number of conservation easements	<b>2a</b>	
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
<b>d</b> Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	<b>2d</b>	

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ► \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

**(i)** Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

**(ii)** Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

**a** Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ► \$ \_\_\_\_\_



Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange programs
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIII and complete the following table
c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
a Board designated or quasi-endowment
b Permanent endowment
c Temporarily restricted endowment
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
(i) unrelated organizations
(ii) related organizations
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds

Table with 3 columns: Question, Yes, No. Rows: 3a(i) unrelated organizations, 3a(ii) related organizations, 3b If "Yes" on 3a(ii)...

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other.

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))

**Part VII Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )		

**Part VIII Investments—Program Related.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )		

**Part IX Other Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	

**Part X Other Liabilities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	340,641
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	340,641
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .		<b>5</b>	340,641

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	360,842
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	360,842
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .		<b>5</b>	360,842

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 61-1201545

**Name:** METROPOLITAN HOUSING COALITION INC

## Supplemental Information

Return Reference	Explanation
Part X, Line 2	Management has concluded that any tax position that would meet the more-likely-than-not criterion of FASB ASC 740-10 would be immaterial to financial statements taken as a whole. Accordingly, the financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statement of activities and/or accrued in the statement of financial position.

**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2017****Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
METROPOLITAN HOUSING COALITION INC

Employer identification number

61-1201545

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VI, Section B, line 11b	THE ORGANIZATION EMAILS THE FORM 990 FOR REVIEW PRIOR TO ITS NEXT MEETING THE FORM 990 IS THEN APPROVED AT THE BOARD MEETING

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	BOARD MEMBERS ARE ASKED CONCERNING CONFLICTS OF INTEREST

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Section B, line 15a	THE EXECUTIVE DIRECTOR'S SALARY IS DETERMINED BY THE BOARD



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Section C, line 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AVAILABLE AT ITS OFFICES UPON RECEIVING A WRITTEN REQUEST FOR SAID DOCUMENTS

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII Contact Addresses for Officers, Directors, Etc	CATHY HINKO - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JOHN CULLEN - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 EVERETT HOFFMAN - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JAMES CRAIG - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 DR STACY DECK - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 DR JAMESETTA FERGUSON - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JOHN CULLEN JOHN CULLEN JOHN - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 MICHAEL GROSS - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 DANA JACKSON - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JOHN DAVIS - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JEANA DUNLAP - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 KEVIN DUNLAP - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 STEPHEN KERTIS - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 DR JIM MIMS - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 DAVID MORRISON - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 LUCAS NELSON - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 TAMMY NICHOLS - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 LISA THOMPSON - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JOHN NEVITT - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JOE STENNIS - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 FAITH WEEKLY - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047  
**2018**  
Open to Public Inspection

**A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018**

- B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
METROPOLITAN HOUSING COALITION INC

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
PO BOX 4533

City or town, state or province, country, and ZIP or foreign postal code  
LOUISVILLE, KY 402044533

**D** Employer identification number  
61-1201545

**E** Telephone number  
(502) 584-6858

**G** Gross receipts \$ 388,204

**F** Name and address of principal officer  
CATHY HINKO  
2821 KLEMPNER WAY  
LOUISVILLE, KY 40205

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)

**I** Tax-exempt status  501(c)(3)  501(c) ( ) (Insert no )  4947(a)(1) or  527

**J** Website: WWW METROPOLITANHOUSING ORG

**H(c)** Group exemption number ▶

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1988

**M** State of legal domicile KY

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities  
THE ORGANIZATION EXISTS TO COALESCE OUR COMMUNITY'S PRIVATE AND PUBLIC RESOURCES TO PROVIDE EQUITABLE, ACCESSIBLE HOUSING CHOICES FOR ALL PERSONS THROUGH ADVOCACY, PUBLIC EDUCATION AND SUPPORT FOR AFFORDABLE HOUSING PROVIDERS

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	20
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	20
<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	3
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	0
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	97,573	112,237
<b>9</b> Program service revenue (Part VIII, line 2g)	49,718	48,553
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	22,181	28,400
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	171,169	199,014
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	340,641	388,204

<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	287,517	300,245
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶14,308		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	73,325	89,670
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	360,842	389,915
<b>19</b> Revenue less expenses Subtract line 18 from line 12	-20,201	-1,711

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	765,785	680,980
<b>21</b> Total liabilities (Part X, line 26)	704,621	621,527
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	61,164	59,453

**Part II Signature Block**

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

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: 2019-08-29  
CATHY HINKO EXECUTIVE DIRECTOR  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date 2019-08-29	Check <input type="checkbox"/> if self-employed	PTIN P00084494
Firm's name ▶ Amick & Company PSC	Firm's EIN ▶ 61-1222794		Phone no (502) 583-5381	
Firm's address ▶ 410 W Chestnut St Ste 237 Louisville, KY 402022323				

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission

THE ORGANIZATION EXISTS TO COALESCE OUR COMMUNITY'S PRIVATE AND PUBLIC RESOURCES TO PROVIDE EQUITABLE, ACCESSIBLE HOUSING CHOICES FOR ALL PERSONS THROUGH ADVOCACY, PUBLIC EDUCATION AND SUPPORT FOR AFFORDABLE HOUSING PROVIDERS

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 362,516 including grants of \$ ) (Revenue \$ 16,200 )  
See Additional Data

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶ 362,516

**Part IV Checklist of Required Schedules**

	Yes	No	
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		No
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		No
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
<b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	Yes	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a		No
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		No
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		No
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Yes	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	Yes	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		No
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		No
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No

**Part IV Checklist of Required Schedules (continued)**

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . . . .	<b>1a</b>	6
<b>b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	

<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .		<b>2a</b>	3		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		<b>2b</b>		Yes	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		<b>3a</b>			No
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O . . . . .</i>		<b>3b</b>			
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		<b>4a</b>			No
<b>b</b> If "Yes," enter the name of the foreign country <b>▶</b> _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		<b>5a</b>			No
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>5b</b>			No
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .		<b>5c</b>			
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .		<b>6a</b>			No
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		<b>6b</b>			
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		<b>7a</b>			No
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		<b>7b</b>			
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		<b>7c</b>			No
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		<b>7d</b>			
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>7e</b>			
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		<b>7f</b>			
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		<b>7g</b>			
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		<b>7h</b>			
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		<b>8</b>			
<b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		<b>9a</b>			
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		<b>9b</b>			
<b>10 Section 501(c)(7) organizations.</b> Enter					
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		<b>10a</b>			
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		<b>10b</b>			
<b>11 Section 501(c)(12) organizations.</b> Enter					
<b>a</b> Gross income from members or shareholders . . . . .		<b>11a</b>			
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .		<b>11b</b>			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		<b>12a</b>			
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year		<b>12b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O		<b>13a</b>			
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .		<b>13b</b>			
<b>c</b> Enter the amount of reserves on hand . . . . .		<b>13c</b>			
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		<b>14a</b>			No
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O . . . . .</i>		<b>14b</b>			
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N . . . . .		<b>15</b>			No
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O . . . . .		<b>16</b>			No

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following; 8a The governing body?; 8b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply; 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOHN CULLEN BOARD CHAIRMAN	4 00	X		X			0	0	0	
(2) EVERETT HOFFMAN VICE CHAIRMAN	4 00	X		X			0	0	0	
(3) JAMES CRAIG TREASURER	4 00	X		X			0	0	0	
(4) DR STACY DECK BOARD MEMBER	2 00	X					0	0	0	
(5) ROBIN BRAY BOARD MEMBER	2 00	X					0	0	0	
(6) JANET DAKAN BOARD MEMBER	2 00	X					0	0	0	
(7) MICHAEL GROSS BOARD MEMBER	2 00	X					0	0	0	
(8) DANA JACKSON BOARD MEMBER	2 00	X					0	0	0	
(9) JACKIE FLOYD BOARD MEMBER	2 00	X					0	0	0	
(10) JEANA DUNLAP BOARD MEMBER	2 00	X					0	0	0	
(11) KEVIN DUNLAP BOARD MEMBER	2 00	X					0	0	0	
(12) STEPHEN KERTIS BOARD MEMBER	2 00	X					0	0	0	
(13) DR JIM MIMS BOARD MEMBER	2 00	X					0	0	0	
(14) DAVID MORRISON BOARD MEMBER	2 00	X					0	0	0	
(15) ALICIA HURLE BOARD MEMBER	2 00	X					0	0	0	
(16) RENITA ROSA BOARD MEMBER	2 00	X					0	0	0	
(17) LISA THOMPSON BOARD MEMBER	2 00	X					0	0	0	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JOHN NEVITT BOARD MEMBER	2 00	X						0	0	0
(19) DWIGHT YOUNG BOARD MEMBER	2 00	X						0	0	0
(20) FAITH WEEKLY BOARD MEMBER	2 00	X						0	0	0
(21) CATHY HINKO EXECUTIVE DIRECTOR	40 00			X				0	66,000	0
<b>1b Sub-Total</b> . . . . . ▶										
<b>1c Total from continuation sheets to Part VII, Section A</b> . . . . . ▶										
<b>1d Total (add lines 1b and 1c)</b> . . . . . ▶										

<b>1b Sub-Total</b> . . . . . ▶			
<b>1c Total from continuation sheets to Part VII, Section A</b> . . . . . ▶			
<b>1d Total (add lines 1b and 1c)</b> . . . . . ▶	0	66,000	0

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 0

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .		No

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 0

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>	52,987			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>	32,000			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	27,250			
	<b>g</b> Noncash contributions included in lines 1a - 1f \$ _____					
	<b>h Total.</b> Add lines 1a-1f . . . . .		112,237			
<b>Program Service Revenue</b>	<b>2a</b> Annual Meeting Revenue	Business Code				
		561499	32,330	32,330		
	<b>b</b> Contract Work	541610	16,200	16,200		
	<b>c</b> Various Fees	541610	23	23		
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue					
<b>g Total.</b> Add lines 2a-2f . . . . .		48,553				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		28,400	28,400		
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .					
	<b>5</b> Royalties . . . . .					
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
		<b>b</b> Less rental expenses				
		<b>c</b> Rental income or (loss)				
	<b>d</b> Net rental income or (loss) . . . . .					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses				
		<b>c</b> Gain or (loss)				
	<b>d</b> Net gain or (loss) . . . . .					
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>				
		<b>b</b> Less direct expenses . . . . .	<b>b</b>			
<b>c</b> Net income or (loss) from fundraising events . . . . .						
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>					
	<b>b</b> Less direct expenses . . . . .	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities . . . . .					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
	<b>b</b> Less cost of goods sold . . . . .	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory . . . . .					
Miscellaneous Revenue	Business Code					
<b>11a</b> LAHTF Expense Reimburse	561499	180,922	180,922			
<b>b</b> LAHTF Administrative F	561499	18,092	18,092			
<b>c</b> _____						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . .		199,014				
<b>12 Total revenue.</b> See Instructions . . . . .		388,204	275,967	0	0	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	66,000	64,287	762	951
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages	181,987	176,107	208	5,672
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .				
<b>9</b> Other employee benefits . . . . .	32,209	30,376	143	1,690
<b>10</b> Payroll taxes . . . . .	20,049	18,916	88	1,045
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .	11,471		11,471	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	22,949	22,762	15	172
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .	4,914	4,238	53	623
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	10,056	8,672	108	1,276
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	10,916	10,916		
<b>20</b> Interest . . . . .	6,675	6,675		
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .	7,737	6,673	83	981
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> OTHER ADMINISTRATIVE	14,952	12,894	160	1,898
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	389,915	362,516	13,091	14,308
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	91,297	<b>1</b>	106,080
	<b>2</b> Savings and temporary cash investments . . . . .	48,293	<b>2</b>	8,052
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	16,063	<b>4</b>	20,470
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	605,266	<b>7</b>	542,999
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	2,599	<b>9</b>	3,379
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less accumulated depreciation	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	2,267	<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	765,785	<b>16</b>	680,980	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	939	<b>17</b>	5,894
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	703,682	<b>23</b>	615,633
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	704,621	<b>26</b>	621,527
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	48,712	<b>27</b>	47,001
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets	12,452	<b>29</b>	12,452
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	61,164	<b>33</b>	59,453	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	765,785	<b>34</b>	680,980	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	388,204
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	389,915
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-1,711
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	61,164
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	59,453

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>		No
<b>3b</b>		

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 61-1201545

**Name:** METROPOLITAN HOUSING COALITION INC

Form 990 (2018)

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**Form 990, Part III, Line 4a:**

MHC ADVOCATES AND EDUCATES ON ISSUES OF FAIR AND AFFORDABLE HOUSING

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**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
 Attach to Form 990 or Form 990-EZ.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

METROPOLITAN HOUSING COALITION INC

Employer identification number

61-1201545

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ) )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

	Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	84,678	80,820	96,096	97,573	112,237	471,404
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b>	<b>Total.</b> Add lines 1 through 3	84,678	80,820	96,096	97,573	112,237	471,404
<b>5</b>	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4						471,404

**Section B. Total Support**

	Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b>	Amounts from line 4	84,678	80,820	96,096	97,573	112,237	471,404
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	27,326	32,354	27,500	22,181	28,400	137,761
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b>	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	38,935	81,969	46,797	196,995	215,237	579,933
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						1,189,098
<b>12</b>	Gross receipts from related activities, etc. (see instructions)					<b>12</b>	56,222

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

<b>14</b>	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	39.640 %
<b>15</b>	Public support percentage for 2017 Schedule A, Part II, line 14	<b>15</b>	47.960 %

- 16a 33 1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
- b 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b>	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b>	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b>	Add lines 7a and 7b						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b>	Amounts from line 6						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b>	Add lines 10a and 10b						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

**Section C. Computation of Public Support Percentage**

<b>15</b>	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b>	Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2018</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2017</b> Schedule A, Part III, line 17	<b>18</b>	

**19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ►

**b 33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ►

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	

- 7**  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2018</b>	<b>(iii) Distributable Amount for 2018</b>
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013. . . . .			
<b>b</b> From 2014. . . . .			
<b>c</b> From 2015. . . . .			
<b>d</b> From 2016. . . . .			
<b>e</b> From 2017. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2018 from Section D, line 7			
\$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
<b>6</b> Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> Excess from 2014. . . . .			
<b>b</b> Excess from 2015. . . . .			
<b>c</b> Excess from 2016. . . . .			
<b>d</b> Excess from 2017. . . . .			
<b>e</b> Excess from 2018. . . . .			

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 61-1201545

**Name:** METROPOLITAN HOUSING COALITION INC

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

**Facts And Circumstances Test**

**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
**► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
**► Attach to Form 990.**  
**► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No 1545-0047  
**2018**  
**Open to Public Inspection**

**Name of the organization**  
METROPOLITAN HOUSING COALITION INC

**Employer identification number**  
61-1201545

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		
<b>5</b> Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>6</b> Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

**1** Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e g , recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year	
<b>a</b> Total number of conservation easements	<b>2a</b>	
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	<b>2d</b>	

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ► \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

**(i)** Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

**(ii)** Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

**a** Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ► \$ \_\_\_\_\_



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .  Yes  No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	12,452	12,452	12,452	12,452	12,452
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	12,452	12,452	12,452	12,452	12,452

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
  - b** Permanent endowment ▶
  - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |  |     |    |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . .   | Yes | No |
| <b>(ii)</b> related organizations . . . . .  | No  | No |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . |     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .				
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				0

**Part VII Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )	▶	

**Part VIII Investments—Program Related.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )	▶	

**Part IX Other Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	▶

**Part X Other Liabilities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	▶

**2.** Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	388,204
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	388,204
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .		<b>5</b>	388,204

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	389,915
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	389,915
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .		<b>5</b>	389,915

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 61-1201545

**Name:** METROPOLITAN HOUSING COALITION INC

## Supplemental Information

Return Reference	Explanation
Part X, Line 2	Management has concluded that any tax position that would meet the more-likely-than-not criterion of FASB ASC 740-10 would be immaterial to financial statements taken as a whole. Accordingly, the financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statement of activities and/or accrued in the statement of financial position.

**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018****Open to Public Inspection**

Department of the Treasury

Name of the organization

METROPOLITAN HOUSING COALITION INC

Employer identification number

61-1201545

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VI, Section B, line 11b	THE ORGANIZATION EMAILS THE FORM 990 FOR REVIEW PRIOR TO ITS NEXT MEETING THE FORM 990 IS THEN APPROVED AT THE BOARD MEETING

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	BOARD MEMBERS ARE ASKED CONCERNING CONFLICTS OF INTEREST

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Section B, line 15a	THE EXECUTIVE DIRECTOR'S SALARY IS DETERMINED BY THE BOARD



## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AVAILABLE AT ITS OFFICES UPON RECEIVING A WRITTEN REQUEST FOR SAID DOCUMENTS

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII Contact Addresses for Officers, Directors, Etc	CATHY HINKO - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JOHN CULLEN - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 EVERETT HOFFMAN - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JAMES CRAIG - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 DR STACY DECK - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 ROBIN BRAY - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JANET DAKAN - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 MICHAEL GROSS - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 DANA JACKSON - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JACKIE FLOYD - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JEANA DUNLAP - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 KEVIN DUNLAP - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 STEPHEN KERTIS - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 DR JIM MIMS - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 DAVID MORRISON - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 ALICIA HURLE - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 RENITA ROSA - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 LISA THOMPSON - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 JOHN NEVITT - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 DWIGHT YOUNG - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205 FAITH WEEKLY - 2821 KLEMPNER WAY, LOUISVILLE, KY 40205

**990**  
Form  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)** Do not enter social security numbers on this form as it may be made public.  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047  
**2019**  
**Open to Public Inspection**

**A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019**

- B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
METROPOLITAN HOUSING COALITION INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
PO BOX 4533

City or town, state or province, country, and ZIP or foreign postal code  
LOUISVILLE, KY 402044533

**D** Employer identification number  
61-1201545

**E** Telephone number  
(502) 584-6858

**G** Gross receipts \$ 406,214

**F** Name and address of principal officer:  
CATHY KUHN  
2821 KLEMPNER WAY  
LOUISVILLE, KY 40205

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)  
**H(c)** Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: ▶ WWW.METROPOLITANHOUSING.ORG

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 1988

**M** State of legal domicile: KY

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: THE ORGANIZATION EXISTS TO COALESCE OUR COMMUNITY'S PRIVATE AND PUBLIC RESOURCES TO PROVIDE EQUITABLE, ACCESSIBLE HOUSING CHOICES FOR ALL PERSONS THROUGH ADVOCACY, PUBLIC EDUCATION AND SUPPORT FOR AFFORDABLE HOUSING PROVIDERS.			
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	20	
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	20	
	<b>5</b>	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	
	<b>6</b>	Total number of volunteers (estimate if necessary)	0	
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	0	
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 39	0	
<b>Revenue</b>		<b>Prior Year</b>	<b>Current Year</b>	
	<b>8</b>	Contributions and grants (Part VIII, line 1h)	112,237	125,063
	<b>9</b>	Program service revenue (Part VIII, line 2g)	48,553	36,476
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	28,400	24,135
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	199,014	220,540
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	388,204	406,214
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	300,245	338,404
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ 11,114		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	89,670	80,085
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	389,915	418,489	
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	-1,711	-12,275	
<b>Net Assets or Fund Balances</b>		<b>Beginning of Current Year</b>	<b>End of Year</b>	
	<b>20</b>	Total assets (Part X, line 16)	680,980	588,099
	<b>21</b>	Total liabilities (Part X, line 26)	621,527	540,911
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	59,453	47,188	

**Part II Signature Block**

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

**Sign Here** Signature of officer: CATHY HINKO EXECUTIVE DIRECTOR  
 Date: 2020-11-04  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date 2020-11-04	Check <input type="checkbox"/> if self-employed	PTIN P00084494
Firm's name ▶ Amick & Company PSC	Firm's EIN ▶ 61-1222794		Phone no. (502) 583-5381	
Firm's address ▶ 410 W Chestnut St Ste 237 Louisville, KY 402022323				

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

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . .

**1** Briefly describe the organization's mission:

THE ORGANIZATION EXISTS TO COALESCE OUR COMMUNITY'S PRIVATE AND PUBLIC RESOURCES TO PROVIDE EQUITABLE, ACCESSIBLE HOUSING CHOICES FOR ALL PERSONS THROUGH ADVOCACY, PUBLIC EDUCATION AND SUPPORT FOR AFFORDABLE HOUSING PROVIDERS.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . .  Yes  No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . .  Yes  No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 393,812 including grants of \$ ) (Revenue \$ )  
MHC ADVOCATES AND EDUCATES ON ISSUES OF FAIR AND AFFORDABLE HOUSING.















**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **▶** 393,812

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 	Yes	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .		No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .		No
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> . . . . .		No
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 		No
<b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 		No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> . . . . .		No
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 		No
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 		No
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 		No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 		No
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)?	Yes	
<b>12a</b> <i>If "Yes" to any line in Schedule D, Part X</i>  Did the organization prepare separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 	Yes	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 		No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .		No
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) . . . . .		No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .		No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .		No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> . . . . .		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .		No

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and other IRS filings.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [ ]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . . 2a 5
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b Yes
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . . 3a No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . . . 3b
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . 4a No
b If "Yes," enter the name of the foreign country: \_\_\_\_\_
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . . 5a No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . . 5c
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . . 6a No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . 6b
7 Organizations that may receive deductible contributions under section 170(c).
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . . 7a No
b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . . 7b
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . 7c No
d If "Yes," indicate the number of Forms 8282 filed during the year . . . . . 7d
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . 7g
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . 7h
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8
9 Sponsoring organizations maintaining donor advised funds.
a Did the sponsoring organization make any taxable distributions under section 4966? 9a
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . . 9b
10 Section 501(c)(7) organizations. Enter:
a Initiation fees and capital contributions included on Part VIII, line 12 . . . . . 10a
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . . 10b
11 Section 501(c)(12) organizations. Enter:
a Gross income from members or shareholders . . . . . 11a
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . 11b
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b
13 Section 501(c)(29) qualified nonprofit health insurance issuers.
a Is the organization licensed to issue qualified health plans in more than one state? 13a
Note. See the instructions for additional information the organization must report on Schedule O.
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . . 13b
c Enter the amount of reserves on hand . . . . . 13c
14a Did the organization receive any payments for indoor tanning services during the tax year? . . . . . 14a No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . . 14b
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15 No
16 Is the organization subject to the section 4968 excise tax on net investment income? 16 No
If "Yes," complete Form 4720, Schedule O.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body? 8b Each committee... 9 Is there any officer, director, trustee...

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe in Schedule O... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed (KY) 18 Section 6104 requires an organization to make its Form 1023... 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents... 20 State the name, address, and telephone number of the person who possesses the organization's books and records: METROPLITAN HOUSING COALITION INC PO BOX 4533 LOUISVILLE, KY 402044533 (502) 584-6858



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DR STACY DECK BOARD CHAIRMAN	4.00	X		X			0	0	0	
(2) ROBIN BRAY VICE CHAIRMAN	4.00	X		X			0	0	0	
(3) ADAM HALL TREASURER	4.00	X		X			0	0	0	
(4) KENDALL BOYD BOARD MEMBER	2.00	X					0	0	0	
(5) JAMES CRAIG BOARD MEMBER	2.00	X					0	0	0	
(6) JANET DAKAN BOARD MEMBER	2.00	X					0	0	0	
(7) JOHNETTA ROBERTS BOARD MEMBER	2.00	X					0	0	0	
(8) DANA JACKSON BOARD MEMBER	2.00	X					0	0	0	
(9) JACKIE FLOYD BOARD MEMBER	2.00	X					0	0	0	
(10) JEANA DUNLAP BOARD MEMBER	2.00	X					0	0	0	
(11) KEVIN DUNLAP BOARD MEMBER	2.00	X					0	0	0	
(12) STEPHEN KERTIS BOARD MEMBER	2.00	X					0	0	0	
(13) DR JIM MIMS BOARD MEMBER	2.00	X					0	0	0	
(14) DAVID MORRISON BOARD MEMBER	2.00	X					0	0	0	
(15) ALICIA HURLE BOARD MEMBER	2.00	X					0	0	0	
(16) RENITA ROSA BOARD MEMBER	2.00	X					0	0	0	
(17) LISA THOMPSON BOARD MEMBER	2.00	X					0	0	0	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JOHN NEVITT BOARD MEMBER	2.00	X						0	0	0
(19) DWIGHT YOUNG BOARD MEMBER	2.00	X						0	0	0
(20) FAITH WEEKLY BOARD MEMBER	2.00	X						0	0	0
(21) RAMONA VISTA BOARD MEMBER	2.00	X						0	0	0
(22) CATHY HINKO EXECUTIVE DIRECTOR	40.00			X			71,000	0	0	0
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							71,000	0	0	0

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
--	--	----------------------	--	---	--

<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . .	<b>1a</b>			
	<b>b</b> Membership dues . . .	<b>1b</b>	70,253		
	<b>c</b> Fundraising events . . .	<b>1c</b>			
	<b>d</b> Related organizations	<b>1d</b>			
	<b>e</b> Government grants (contributions)	<b>1e</b>	14,650		
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	40,160		
	<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b>			
<b>h Total.</b> Add lines 1a-1f . . . . . ▶			125,063		

<b>Program Service Revenue</b>	<b>2a</b> Annual Meeting Revenue	Business Code			
		561499	33,264	33,264	
	<b>b</b> Other Income	541610	3,212	3,212	
	<b>c</b>				
	<b>d</b>				
	<b>e</b>				
	<b>f</b> All other program service revenue.				
<b>g Total.</b> Add lines 2a-2f. . . . .			36,476		

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		24,135	24,135		
	<b>4</b> Income from investment of tax-exempt bond proceeds ▶					
	<b>5</b> Royalties . . . . . ▶					
	<b>6a</b> Gross rents	(i) Real	<b>6a</b>			
				(ii) Personal		
		<b>b</b> Less: rental expenses	<b>6b</b>			
		<b>c</b> Rental income or (loss)	<b>6c</b>			
	<b>d</b> Net rental income or (loss) . . . . . ▶					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	<b>7a</b>			
				(ii) Other ▶		
		<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>			
		<b>c</b> Gain or (loss)	<b>7c</b>			
	<b>d</b> Net gain or (loss) . . . . . ▶					
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>				
			<b>b</b> Less: direct expenses	<b>8b</b>		
<b>c</b> Net income or (loss) from fundraising events . . . . . ▶						
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>					
		<b>b</b> Less: direct expenses	<b>9b</b>			
		<b>c</b> Net income or (loss) from gaming activities . . . . . ▶				

<b>10a</b> Gross sales of inventory, less returns and allowances . . .	<b>10a</b>				
<b>b</b> Less: cost of goods sold	<b>10b</b>				
<b>c</b> Net income or (loss) from sales of inventory . . .					
Miscellaneous Revenue	Business Code				
<b>11a</b> LAHTF Expense Reimbuse	561499	200,491	200,491		
<b>b</b> LAHTF Administrative F	561499	20,049	20,049		
<b>c</b>					
<b>d</b> All other revenue . . . . .					
<b>e Total.</b> Add lines 11a-11d . . . . . ▶		220,540			
<b>12 Total revenue.</b> See instructions . . . . . ▶		406,214	281,151	0	0

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).  
 Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	71,000	68,611	1,126	1,263
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	208,014	206,621	657	736
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	17,644	17,644		
<b>9</b> Other employee benefits	19,227	16,073	194	2,960
<b>10</b> Payroll taxes	22,519	20,848	103	1,568
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	11,183		11,183	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	24,493	24,493		
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	3,814	3,112	43	659
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	10,056	8,205	114	1,737
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	12,045	12,045		
<b>20</b> Interest	5,812	5,812		
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	5,491	4,481	62	948
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> OTHER ADMINISTRATIVE	7,191	5,867	81	1,243
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	418,489	393,812	13,563	11,114
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	106,080	<b>1</b>	105,305
	<b>2</b> Savings and temporary cash investments	8,052	<b>2</b>	8,194
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	20,470	<b>4</b>	20,778
	<b>5</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	542,999	<b>7</b>	452,999
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	3,379	<b>9</b>	823
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 34) . . . . .	680,980	<b>16</b>	588,099	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	5,894	<b>17</b>	7,590
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	615,633	<b>23</b>	533,321
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		<b>25</b>	
	<b>26 Total liabilities:</b> Add lines 17 through 25 . . . . .	621,527	<b>26</b>	540,911
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	47,001	<b>27</b>	47,188
	<b>28</b> Net assets with donor restrictions . . . . .	12,452	<b>28</b>	0
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
<b>32</b> Total net assets or fund balances	59,453	<b>32</b>	47,188	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	680,980	<b>33</b>	588,099	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	406,214
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	418,489
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-12,275
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	59,453
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	10
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (A))	<b>10</b>	47,188

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

**1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

**b** Were the organization's financial statements audited by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

**c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

**3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>		No
<b>3b</b>		

**Additional Data**

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**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**



**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

OMB No. 1545-0047  
**2019**  
Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury

Name of the organization  
METROPOLITAN HOUSING COALITION INC

Employer identification number  
61-1201545

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . . \_\_\_\_\_
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	80,820	96,096	97,573	112,237	125,063	511,789
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..						
<b>4 Total.</b> Add lines 1 through 3	80,820	96,096	97,573	112,237	125,063	511,789
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						511,789

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4. . . . .	80,820	96,096	97,573	112,237	125,063	511,789
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	32,354	27,500	22,181	28,400	24,135	134,570
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	81,969	46,797	196,995	215,237		540,998
<b>11 Total support.</b> Add lines 7 through 10						1,187,357
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	92,698

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	43.100 %
<b>15</b> Public support percentage for 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	39.640 %

**16a 33 1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .

**b 33 1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .

**17a 10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .

**b 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	

**19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .

**b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions)		
<b>2</b>	Activities Test. <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI identify those supported organizations and explain</b> how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b>	Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A - Adjusted Net Income**

(A) Prior Year

(B) Current Year  
(optional)

- |   |          |  |  |
|---|----------|--|--|
| <b>1</b> Net short-term capital gain  | <b>1</b> |  |  |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b> |  |  |
| <b>3</b> Other gross income (see instructions)  | <b>3</b> |  |  |
| <b>4</b> Add lines 1 through 3  | <b>4</b> |  |  |
| <b>5</b> Depreciation and depletion   | <b>5</b> |  |  |
| <b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | <b>6</b> |  |  |
| <b>7</b> Other expenses (see instructions)  | <b>7</b> |  |  |
| <b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)  | <b>8</b> |  |  |

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year  
(optional)

- |  |           |  |  |
|--|-----------|--|--|
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | <b>1</b>  |  |  |
| <b>a</b> Average monthly value of securities   | <b>1a</b> |  |  |
| <b>b</b> Average monthly cash balances   | <b>1b</b> |  |  |
| <b>c</b> Fair market value of other non-exempt-use assets  | <b>1c</b> |  |  |
| <b>d Total</b> (add lines 1a, 1b, and 1c)  | <b>1d</b> |  |  |
| <b>e Discount</b> claimed for blockage or other factors (explain in detail in Part VI):  |           |  |  |
| <b>2</b> Acquisition indebtedness applicable to non-exempt use assets  | <b>2</b>  |  |  |
| <b>3</b> Subtract line 2 from line 1d  | <b>3</b>  |  |  |
| <b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).                                 | <b>4</b>  |  |  |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)  | <b>5</b>  |  |  |
| <b>6</b> Multiply line 5 by .035   | <b>6</b>  |  |  |
| <b>7</b> Recoveries of prior-year distributions  | <b>7</b>  |  |  |
| <b>8 Minimum Asset Amount</b> (add line 7 to line 6)   | <b>8</b>  |  |  |

**Section C - Distributable Amount**

Current Year

- |   |          |  |  |
|---|----------|--|--|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)  | <b>1</b> |  |  |
| <b>2</b> Enter 85% of line 1  | <b>2</b> |  |  |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)   | <b>3</b> |  |  |
| <b>4</b> Enter greater of line 2 or line 3  | <b>4</b> |  |  |
| <b>5</b> Income tax imposed in prior year   | <b>5</b> |  |  |
| <b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)  | <b>6</b> |  |  |
| <b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) |          |  |  |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

(continued)

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019:			
<b>a</b> From 2014. . . . .			
<b>b</b> From 2015. . . . .			
<b>c</b> From 2016. . . . .			
<b>d</b> From 2017. . . . .			
<b>e</b> From 2018. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7:			
\$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015. . . . .			
<b>b</b> Excess from 2016. . . . .			
<b>c</b> Excess from 2017. . . . .			
<b>d</b> Excess from 2018. . . . .			
<b>e</b> Excess from 2019. . . . .			

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**

Return Reference

Explanation



**Additional Data**

**Return to Form**

**Software ID:**  
**Software Version:**

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990, 990-EZ, or 990-PF)

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

2019

Department of the Treasury Internal Revenue Service

Name of the organization METROPOLITAN HOUSING COALITION INC

Employer identification number 61-1201545

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)( ) (enter number) organization
4947(a)(1) nonexempt charitable trust not treated as a private foundation
527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
4947(a)(1) nonexempt charitable trust treated as a private foundation
501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  
METROPOLITAN HOUSING COALITION INC

Employer identification number  
61-1201545

**Part I**  
**Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization  
 METROPOLITAN HOUSING COALITION INC

**Employer identification number**  
 61-1201545

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization  
 METROPOLITAN HOUSING COALITION INC

Employer identification number  
 61-1201545

**Part III** *Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.)* ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

# **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047 2019 Open to Public Inspection

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Table with 2 columns: Name of the organization (METROPOLITAN HOUSING COALITION INC) and Employer identification number (61-1201545)

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question number, Description, and Yes/No checkboxes. Includes questions 1-9 regarding conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question number, Description, and Yes/No checkboxes. Includes questions 1a-2 regarding collections of art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange programs
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: Amount, 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance. 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment, b Permanent endowment, c Temporarily restricted endowment. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) unrelated organizations, (ii) related organizations. b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other. Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)



**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments—Program Related.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	

**2.** Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	406,214
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	406,214
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	406,214

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	418,489
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	418,489
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	418,489

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
Part X, Line 2:	Management has concluded that any tax position that would meet the more-likely-than-not criterion of FASB ASC 740-10 would be immaterial to financial statements taken as a whole. Accordingly, the financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statement of activities and/or accrued in the statement of financial position.

## **Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

**2019**

**Open to Public Inspection**

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury

Name of the organization

METROPOLITAN HOUSING COALITION INC

Employer identification number

61-1201545

Return Reference	Explanation
Form 990, Part VI, Section B, line 11b	THE ORGANIZATION EMAILS THE FORM 990 FOR REVIEW PRIOR TO ITS NEXT MEETING. THE FORM 990 IS THEN APPROVED AT THE BOARD MEETING.
Form 990, Part VI, Section B, line 12c	BOARD MEMBERS ARE ASKED CONCERNING CONFLICTS OF INTEREST.
Form 990, Part VI, Section B, line 15a	THE EXECUTIVE DIRECTOR'S SALARY IS DETERMINED BY THE BOARD.
Form 990, Part VI, Section C, line 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AVAILABLE AT ITS OFFICES UPON RECEIVING A WRITTEN REQUEST FOR SAID DOCUMENTS.
Form 990, Part XI, line 9:	Rounding 10.

**Additional Data**

**Return to Form**

**Software ID:**  
**Software Version:**

## **ATTACHMENT 3**



**User Name:** Tom Fitzgerald

**Date and Time:** Tuesday, July 27, 2021 5:49:00 PM EDT

**Job Number:** 149326460

## Document (1)

1. [Ams. for Prosperity Found. v. Bonta, 2021 U.S. LEXIS 3569](#)

**Client/Matter:** -None-

**Search Terms:** compel and donor list and non-profit and first amendment

**Search Type:** Terms and Connectors

**Narrowed by:**

**Content Type**  
Cases

**Narrowed by**  
-None-



Positive

As of: July 27, 2021 9:49 PM Z

**[Ams. for Prosperity Found. v. Bonta](#)**

Supreme Court of the United States

April 26, 2021, Argued; July 1, 2021\*, Decided

Nos. 19-251 and 19-255.

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\* Together with No. 19-255, *Thomas More Law Center v. Bonta*, also on certiorari to the same court.



**Reporter**

2021 U.S. LEXIS 3569 \*; 141 S. Ct. 2373; 28 Fla. L. Weekly Fed. S 1071; 2021 WL 2690268

AMERICANS FOR PROSPERITY FOUNDATION, PETITIONER v. ROB BONTA, ATTORNEY GENERAL OF CALIFORNIA ; THOMAS MORE LAW CENTER, PETITIONER v. ROB BONTA, ATTORNEY GENERAL OF CALIFORNIA

**Notice:** The LEXIS pagination of this document is subject to change pending release of the final published version.

**Prior History:** [\*1] ON WRITS OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

[Ams. for Prosperity Found. v. Becerra, 903 F.3d 1000, 2018 U.S. App. LEXIS 25700 \(9th Cir. Cal., Sept. 11, 2018\)](#)

**Core Terms**

disclosure, disclosure requirements, donors, attorney general, exacting, burdens, tailoring, charitable, cases, associational rights, reprisals, collection, quotation, rights, marks, **compel** disclosure, teachers, chill, contributions, organizations, confidential, narrowly tailored, facial challenge, harassment, investigations, anonymous, threats, governmental interest, disclose, strict scrutiny

**Case Summary****Overview**

**HOLDINGS:** [1]-While exacting scrutiny under the **First Amendment** did not require that disclosure regimes be the least restrictive means of achieving their ends, it did require that they be narrowly tailored to the government's asserted interest; [2]-California's

blanket demand that charitable organizations disclose their Schedule Bs to the California Attorney General, Cal. Code Regs., tit. 11, § 301 (2020), was facially unconstitutional under the **First Amendment** because Schedule B collection did not form an integral part of the State's fraud detection efforts, and the administrative interest did not justify the disclosure.

**Outcome**

Judgment reversed; cases remanded. 6-3 decision as to all but parts II-B-1 and III-B; 5-4 decision as to part III-B; 2 concurrences; 1 dissent.

**LexisNexis® Headnotes**

Business & Corporate Law > **Nonprofit** Corporations & Organizations > Management Duties & Liabilities

**HN1[↓] Nonprofit Corporations & Organizations, Management Duties & Liabilities**

Under state law, the Attorney General is authorized to establish and maintain a register of charitable organizations and to obtain whatever information, copies of instruments, reports, and records are needed for the establishment and maintenance of the register. [Cal. Gov't Code § 12584](#) (2018). In order to operate and raise funds in California, charities generally must register with the Attorney General and renew their registrations annually. [Cal. Gov't Code §§ 12585\(a\), 12586\(a\)](#).

Administrative Law > Agency  
Rulemaking > State Proceedings

Business & Corporate Law > **Nonprofit**  
Corporations &  
Organizations > Management Duties &  
Liabilities

### [HN2\[↓\]](#) **Agency Rulemaking, State Proceedings**

California law empowers the Attorney General to make rules and regulations regarding the registration and renewal process. [Cal. Gov't Code §§ 12585\(b\), 12586\(b\)](#). Pursuant to this regulatory authority, the Attorney General requires charities renewing their registrations to file copies of their Internal Revenue Service Form 990, along with any attachments and schedules. *Cal. Code Regs., tit. 11, § 301* (2020).

Constitutional Law > Bill of  
Rights > Fundamental  
Freedoms > Freedom of Assembly

Constitutional Law > Bill of  
Rights > Fundamental  
Freedoms > Freedom of Association

Constitutional Law > Bill of  
Rights > Fundamental  
Freedoms > Freedom to Petition

Constitutional Law > ... > Fundamental  
Freedoms > Freedom of Speech > Scope

Constitutional Law > ... > Fundamental  
Freedoms > Freedom of Speech > Political  
Speech

### [HN3\[↓\]](#) **Fundamental Freedoms, Freedom of Assembly**

The [First Amendment](#) prohibits government from abridging the freedom of speech, or of

the press; or the right of the people peaceably to assemble, and to petition the government for a redress of grievances. It has long been understood as implicit in the right to engage in activities protected by the [First Amendment](#) a corresponding right to associate with others. Protected association furthers a wide variety of political, social, economic, educational, religious, and cultural ends, and is especially important in preserving political and cultural diversity and in shielding dissident expression from suppression by the majority. Government infringement of this freedom can take a number of forms. For example, the freedom of association may be violated where a group is required to take in members it does not want, where individuals are punished for their political affiliation, or where members of an organization are denied benefits based on the organization's message.

Constitutional Law > Bill of  
Rights > Fundamental  
Freedoms > Freedom of Association

### [HN4\[↓\]](#) **Fundamental Freedoms, Freedom of Association**

It is hardly a novel perception that [compelled](#) disclosure of affiliation with groups engaged in advocacy may constitute as effective a restraint on freedom of association as other forms of governmental action.

Constitutional Law > Bill of  
Rights > Fundamental Freedoms > Judicial  
& Legislative Restraints

Constitutional Law > ... > Fundamental  
Freedoms > Freedom of Speech > Scope

### [HN5\[↓\]](#) **Fundamental Freedoms, Judicial & Legislative Restraints**

While exacting scrutiny under the [First Amendment](#) does not require that disclosure regimes be the least restrictive means of achieving their ends, it does require that they be narrowly tailored to the government's asserted interest.

Constitutional Law > Bill of Rights > Fundamental Freedoms > Judicial & Legislative Restraints

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

### [HN6](#) **Fundamental Freedoms, Judicial & Legislative Restraints**

Judicial precedent stands for the proposition that a substantial relation to an important interest is not enough to save a disclosure regime that is insufficiently tailored. This requirement makes sense. Narrow tailoring is crucial where [First Amendment](#) activity is chilled, even if indirectly, because [First Amendment](#) freedoms need breathing space to survive.

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

### [HN7](#) **Fundamental Freedoms, Freedom of Speech**

In the [First Amendment](#) context, fit matters. Even when not applying strict scrutiny, judicial precedent still requires a fit that is not necessarily perfect, but reasonable; that represents not necessarily the single best disposition but one whose scope is in proportion to the interest served, that employs not necessarily the least restrictive means but a means narrowly tailored to achieve the desired objective.

Constitutional Law > Bill of Rights > Fundamental Freedoms > Judicial & Legislative Restraints

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

### [HN8](#) **Fundamental Freedoms, Judicial & Legislative Restraints**

A substantial relation is necessary but not sufficient to ensure that the government adequately considers the potential for [First Amendment](#) harms before requiring that organizations reveal sensitive information about their members and supporters. Where exacting scrutiny applies, the challenged requirement must be narrowly tailored to the interest it promotes, even if it is not the least restrictive means of achieving that end.

Constitutional Law > Bill of Rights > Fundamental Freedoms > Freedom of Association

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

Constitutional Law > Bill of Rights > Fundamental Freedoms > Judicial & Legislative Restraints

### [HN9](#) **Fundamental Freedoms, Freedom of Association**

The government may regulate in the [First Amendment](#) area only with narrow specificity, and [compelled](#) disclosure regimes are no exception. When it comes to a person's beliefs and associations, broad and sweeping state inquiries into these protected areas discourage citizens from exercising rights protected by the Constitution. The United States Supreme Court's discussion of rules that are broad and broadly stifle [First Amendment](#) freedoms refers to the scope of challenged restrictions,

their breadth, rather than the severity of any demonstrated burden.

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

### [HN10](#) [↓] **Fundamental Freedoms, Freedom of Speech**

Under the [First Amendment](#), a reasonable assessment of the burdens imposed by disclosure should begin with an understanding of the extent to which the burdens are unnecessary, and that requires narrow tailoring.

Constitutional Law > Bill of Rights > Fundamental Freedoms > Judicial & Legislative Restraints

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

### [HN11](#) [↓] **Fundamental Freedoms, Judicial & Legislative Restraints**

For purposes of the [First Amendment](#), exacting scrutiny requires that there be a substantial relation between the disclosure requirement and a sufficiently important governmental interest, and that the disclosure requirement be narrowly tailored to the interest it promotes.

Constitutional Law > Bill of Rights > Fundamental Freedoms > Judicial & Legislative Restraints

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

### [HN12](#) [↓] **Fundamental Freedoms, Judicial & Legislative Restraints**

Under the [First Amendment](#), California is not free to enforce any disclosure regime that furthers its interests. It must instead demonstrate its need for universal production in light of any less intrusive alternatives.

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

### [HN13](#) [↓] **Fundamental Freedoms, Freedom of Speech**

The prime objective of the [First Amendment](#) is not efficiency.

Constitutional Law > ... > Fundamental Freedoms > Judicial & Legislative Restraints > Overbreadth & Vagueness of Legislation

Governments > Legislation > Overbreadth

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

### [HN14](#) [↓] **Judicial & Legislative Restraints, Overbreadth & Vagueness of Legislation**

Normally, a plaintiff bringing a facial challenge must establish that no set of circumstances exists under which the law would be valid, or show that the law lacks a plainly legitimate sweep. In the [First Amendment](#) context, however, a second type of facial challenge is recognized, whereby a law may be invalidated as overbroad if a substantial number of its applications are unconstitutional, judged in relation to the statute's plainly legitimate sweep.

Constitutional Law > Bill of Rights > Fundamental Freedoms > Freedom of Association

### [HN15](#) [↓] **Fundamental Freedoms, Freedom of Association**

Disclosure requirements can chill association even if there is no disclosure to the general public.

Constitutional Law > Bill of Rights > Fundamental Freedoms > Freedom of Association

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

Constitutional Law > Bill of Rights > Fundamental Freedoms > Judicial & Legislative Restraints

### [HN16](#) [↓] **Fundamental Freedoms, Freedom of Association**

Exacting scrutiny under the [First Amendment](#) is triggered by state action which may have the effect of curtailing the freedom to associate, and by the possible deterrent effect of disclosure. While assurances of confidentiality may reduce the burden of disclosure to the State, they do not eliminate it.

Constitutional Law > Bill of Rights > Fundamental Freedoms > Judicial & Legislative Restraints

Constitutional Law > ... > Fundamental Freedoms > Freedom of Speech > Scope

### [HN17](#) [↓] **Fundamental Freedoms, Judicial & Legislative Restraints**

California's donor disclosure requirement creates an unnecessary risk of chilling in violation of the [First Amendment](#), indiscriminately sweeping up the information of every major donor with reason to remain anonymous.

Constitutional Law > Bill of Rights > Fundamental Freedoms > Judicial & Legislative Restraints

Evidence > Burdens of Proof > Allocation

### [HN18](#) [↓] **Fundamental Freedoms, Judicial & Legislative Restraints**

Plaintiffs may be required to bear the evidentiary burden of a facial challenge where the challenged regime is narrowly tailored to an important government interest. Such a demanding showing is not required, however, where the disclosure law fails to satisfy these criteria.

Constitutional Law > Bill of Rights > Fundamental Freedoms > Freedom of Association

### [HN19](#) [↓] **Fundamental Freedoms, Freedom of Association**

When it comes to the freedom of association, the protections of the [First Amendment](#) are triggered not only by actual restrictions on an individual's ability to join with others to further shared goals. The risk of a chilling effect on association is enough, because [First Amendment](#) freedoms need breathing space to survive.

## **Syllabus**

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Charitable organizations soliciting funds in California must disclose the identities of their major donors to the state Attorney General's Office. Charities generally must register with the Attorney General and renew their registrations annually. The Attorney General requires charities renewing their registrations to file copies of their Internal Revenue Service



Form 990, a form on which tax-exempt organizations provide information about their mission, leadership, and finances. Schedule B to Form 990—the document that gives rise to the present dispute—requires organizations to disclose the names and addresses of their major donors. The State contends that having this information readily available furthers its interest in policing misconduct by charities.

The petitioners are two tax-exempt charities that solicit contributions in California. Since 2001, each petitioner has renewed its registration and has filed a copy of its Form 990 with the Attorney General, as required by *Cal. Code Regs., tit. 11, §301*. To preserve their donors' anonymity, however, the petitioners have declined to file unredacted Schedule Bs, and they had until recently [\*2] faced no consequences for noncompliance. In 2010, the State increased its enforcement of charities' Schedule B disclosure obligations, and the Attorney General ultimately threatened the petitioners with suspension of their registrations and fines for noncompliance. The petitioners each responded by filing suit in District Court, alleging that the compelled disclosure requirement violated their First Amendment rights and the rights of their donors. Disclosure of their Schedule Bs, the petitioners alleged, would make their donors less likely to contribute and would subject them to the risk of reprisals. Both organizations challenged the constitutionality of the disclosure requirement on its face and as applied to them. In each case, the District Court granted preliminary injunctive relief prohibiting the Attorney General from collecting the petitioners' Schedule B information. The Ninth Circuit vacated and remanded, reasoning that Circuit precedent required rejection of the petitioners' facial challenge. Reviewing the petitioners' as-applied claims under an "exacting scrutiny" standard, the panel narrowed the District Court's injunction, and it allowed the Attorney

General to collect the petitioners' [\*3] Schedule Bs so long as they were not publicly disclosed. On remand, the District Court held bench trials in both cases, after which it entered judgment for the petitioners and permanently enjoined the Attorney General from collecting their Schedule Bs. Applying exacting scrutiny, the District Court held that disclosure of Schedule Bs was not narrowly tailored to the State's interest in investigating charitable misconduct. The court found little evidence that the Attorney General's investigators relied on Schedule Bs to detect charitable fraud, and it determined that the disclosure regime burdened the associational rights of donors. The District Court also found that California was unable to ensure the confidentiality of donors' information. The Ninth Circuit again vacated the District Court's injunctions, and this time reversed the judgments and remanded for entry of judgment in favor of the Attorney General. The Ninth Circuit held that the District Court had erred by imposing a narrow tailoring requirement. And it reasoned that the disclosure regime satisfied exacting scrutiny because the up-front collection of charities' Schedule Bs promoted investigative efficiency and effectiveness. [\*4] The panel also found that the disclosure of Schedule Bs would not meaningfully burden donors' associational rights. The Ninth Circuit denied rehearing en banc, over a dissent.

*Held:* The judgment is reversed, and the cases are remanded.

THE CHIEF JUSTICE delivered the opinion of the Court with respect to all but Part II-B-1, concluding that California's disclosure requirement is facially invalid because it burdens donors' First Amendment rights and is not narrowly tailored to an important government interest. Pp. 6-7, 9-19.

(a) The Court reviews the petitioners' First Amendment challenge to California's

**compelled** disclosure requirement with the understanding that “**compelled** disclosure of affiliation with groups engaged in advocacy may constitute as effective a restraint on freedom of association as [other] forms of governmental action.” [\*NAACP v. Alabama ex rel. Patterson\*, 357 U. S. 449, 462, 78 S. Ct. 1163, 2 L. Ed. 2d 1488](#). *NAACP v. Alabama* did not phrase in precise terms the standard of review that applies to [\*First Amendment\*](#) challenges to **compelled** disclosure. In [\*Buckley v. Valeo\*, 424 U. S. 1, 64, 96 S. Ct. 612, 46 L. Ed. 2d 659](#) (*per curiam*), the Court articulated an “exacting scrutiny” standard, which requires “a substantial relation between the disclosure requirement and a sufficiently important governmental interest,” [\*Doe v. Reed\*, 561 U. S. 186, 196, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#). The parties dispute whether exacting scrutiny applies in [\*5] these cases, and if so, whether that test imposes a least restrictive means requirement similar to the one imposed by strict scrutiny.

The Court concludes that exacting scrutiny requires that a government-mandated disclosure regime be narrowly tailored to the government’s asserted interest, even if it is not the least restrictive means of achieving that end. The need for narrow tailoring was set forth early in the Court’s **compelled** disclosure cases. In [\*Shelton v. Tucker\*, 364 U. S. 479, 81 S. Ct. 247, 5 L. Ed. 2d 231](#), the Court considered an Arkansas statute that required teachers to disclose every organization to which they belonged or contributed. The Court acknowledged the importance of “the right of a State to investigate the competence and fitness of those whom it hires to teach in its schools,” and it distinguished prior decisions that had found “no substantially relevant correlation between the governmental interest asserted and the State’s effort to **compel** disclosure.” [\*Id.\*, at 485, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). But the Court invalidated the Arkansas statute because even a “legitimate and

substantial” governmental interest “cannot be pursued by means that broadly stifle fundamental personal liberties when the end can be more narrowly achieved.” [\*Id.\*, at 488, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). *Shelton* stands for the proposition [\*6] that a substantial relation to an important interest is not enough to save a disclosure regime that is insufficiently tailored. Where exacting scrutiny applies, the challenged requirement must be narrowly tailored to the interest it promotes. Pp. 6-7, 9-11.

(b) California’s blanket demand that all charities disclose Schedule Bs to the Attorney General is facially unconstitutional. Pp. 12-19.

(1) The Ninth Circuit did not impose a narrow tailoring requirement to the relationship between the Attorney General’s demand for Schedule Bs and the identified governmental interest. That was error under the Court’s precedents. And properly applied, the narrow tailoring requirement is not satisfied by California’s disclosure regime. In fact, a dramatic mismatch exists between the interest the Attorney General seeks to promote and the disclosure regime that he has implemented.

The Court does not doubt the importance of California’s interest in preventing charitable fraud and self-dealing. But the enormous amount of sensitive information collected through Schedule Bs does not form an integral part of California’s fraud detection efforts. California does not rely on Schedule Bs to initiate investigations, [\*7] and evidence at trial did not support the State’s concern that alternative means of obtaining Schedule B information—such as a subpoena or audit letter—are inefficient and ineffective compared to up-front collection. In reality, California’s interest is less in investigating fraud and more in ease of administration. But “the prime objective of the [\*First Amendment\*](#) is not efficiency.” [\*McCullen v. Coakley\*, 573 U. S.](#)

[464, 495, 134 S. Ct. 2518, 189 L. Ed. 2d 502](#). Mere administrative convenience does not remotely “reflect the seriousness of the actual burden” that the demand for Schedule Bs imposes on donors’ association rights. [Reed, 561 U. S., at 196, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#) (internal quotation marks omitted). Pp. 12-15.

(2) In the [First Amendment](#) context, the Court has recognized a “type of facial challenge, whereby a law may be invalidated as overbroad if a substantial number of its applications are unconstitutional, judged in relation to the statute’s plainly legitimate sweep.” [United States v. Stevens, 559 U. S. 460, 473, 130 S. Ct. 1577, 176 L. Ed. 2d 435](#) (internal quotation marks omitted). The Attorney General’s disclosure requirement is plainly overbroad under that standard. The regulation lacks any tailoring to the State’s investigative goals, and the State’s interest in administrative convenience is weak. As a result, every demand that might deter association “creates an unnecessary risk of chilling” in violation [\*8] of the [First Amendment](#). [Secretary of State of Md. v. Joseph H. Munson Co., 467 U. S. 947, 968, 104 S. Ct. 2839, 81 L. Ed. 2d 786](#). It does not make a difference in these cases if there is no disclosure to the public, see [Shelton, 364 U. S., at 486, 81 S. Ct. 247, 5 L. Ed. 2d 231](#), if some donors do not mind having their identities revealed, or if the relevant donor information is already disclosed to the IRS as a condition of federal tax-exempt status. California’s disclosure requirement imposes a widespread burden on donors’ associational rights, and this burden cannot be justified on the ground that the regime is narrowly tailored to investigating charitable wrongdoing, or that the State’s interest in administrative convenience is sufficiently important. Pp. 15-19.

Roberts, C. J., delivered the opinion of the

Court, except as to Part II-B-1. Kavanaugh and Barrett, JJ., joined that opinion in full, Alito and Gorsuch, JJ., joined except as to Part II-B-1, and Thomas, J., joined except as to Parts II-B-1 and III-B. Thomas, J., filed an opinion concurring in part and concurring in the judgment. Alito, J., filed an opinion concurring in part and concurring in the judgment, in which Gorsuch, J., joined. Sotomayor, J., filed a dissenting opinion, in which Breyer and Kagan, JJ., joined.

**Counsel:** **Derek L. Shaffer** argued the cause for petitioners.

**Elizabeth B. Prelogar** argued the cause for United States, as amicus curiae.

**Aimee A. Feinberg** argued the cause for respondent.

**Judges:** Roberts, Thomas, Breyer, Alito, Sotomayor, Kagan, Gorsuch, Kavanaugh, Barrett.

**Opinion by:** [\*9] ROBERTS

## **Opinion**

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Chief Justice Roberts delivered the opinion of the Court, except as to Part II-B-1.

To solicit contributions in California, charitable organizations must disclose to the state Attorney General’s Office the identities of their major donors. The State contends that having this information on hand makes it easier to police misconduct by charities. We must decide whether California’s disclosure requirement violates the [First Amendment](#) right to free association.

I

The California Attorney General’s Office is



responsible for statewide law enforcement, including the supervision and regulation of charitable fundraising. [HN1](#) Under state law, the Attorney General is authorized to “establish and maintain a register” of charitable organizations and to obtain “whatever information, copies of instruments, reports, and records are needed for the establishment and maintenance of the register.” [Cal. Govt. Code Ann. §12584](#) (West 2018). In order to operate and raise funds in California, charities generally must register with the Attorney General and renew their registrations annually. [§§12585\(a\), 12586\(a\)](#). Over 100,000 charities are currently registered in the State, and roughly 60,000 renew their registrations each year.

[HN2](#) California law empowers the Attorney General [\*10] to make rules and regulations regarding the registration and renewal process. [§§12585\(b\), 12586\(b\)](#). Pursuant to this regulatory authority, the Attorney General requires charities renewing their registrations to file copies of their Internal Revenue Service Form 990, along with any attachments and schedules. See *Cal. Code Regs., tit. 11, §301* (2020). Form 990 contains information regarding tax-exempt organizations’ mission, leadership, and finances. Schedule B to Form 990—the document that gives rise to the present dispute—requires organizations to disclose the names and addresses of donors who have contributed more than \$5,000 in a particular tax year (or, in some cases, who have given more than 2 percent of an organization’s total contributions). See [26 CFR §§1.6033-2\(a\)\(2\)\(ii\)\(f\), \(iii\)](#) (2020).

The petitioners are tax-exempt charities that solicit contributions in California and are subject to the Attorney General’s registration and renewal requirements. Americans for Prosperity Foundation is a public charity that is “devoted to education and training about the principles of a free and open society, including

free markets, civil liberties, immigration reform, and constitutionally limited government.” Brief for Petitioner Foundation 10. Thomas More Law Center [\*11] is a public interest law firm whose “mission is to protect religious freedom, free speech, family values, and the sanctity of human life.” Brief for Petitioner Law Center 4. Since 2001, each petitioner has renewed its registration and has filed a copy of its Form 990 with the Attorney General, as required by *Cal. Code Regs., tit. 11, §301*. Out of concern for their donors’ anonymity, however, the petitioners have declined to file their Schedule Bs (or have filed only redacted versions) with the State.

For many years, the petitioners’ reluctance to turn over donor information presented no problem because the Attorney General was not particularly zealous about collecting Schedule Bs. That changed in 2010, when the California Department of Justice “ramped up its efforts to enforce charities’ Schedule B obligations, sending thousands of deficiency letters to charities that had not complied with the Schedule B requirement.” [Americans for Prosperity Foundation v. Becerra, 903 F. 3d 1000, 1006 \(CA9 2018\)](#). The Law Center and the Foundation received deficiency letters in 2012 and 2013, respectively. When they continued to resist disclosing their contributors’ identities, the Attorney General threatened to suspend their registrations and fine their directors and officers.

The petitioners each responded [\*12] by filing suit in the Central District of California. In their complaints, they alleged that the Attorney General had violated their [First Amendment](#) rights and the rights of their donors. The petitioners alleged that disclosure of their Schedule Bs would make their donors less likely to contribute and would subject them to the risk of reprisals. Both organizations challenged the disclosure requirement on its face and as applied to them.

In each case, the District Court granted preliminary injunctive relief prohibiting the Attorney General from collecting their Schedule B information. [Americans for Prosperity Foundation v. Harris, 2015 U.S. Dist. LEXIS 21365, 2015 WL 769778 \(CD Cal., Feb. 23, 2015\)](#); App. to Pet. for Cert. in No. 19-255, pp. 90a-96a. The Ninth Circuit vacated and remanded. *Americans for Prosperity Foundation v. Harris*, 809 F. 3d 536 (2015) (*per curiam*). The court held that it was bound by Circuit precedent to reject the petitioners' facial challenge. *Id.*, at 538 (citing [Center for Competitive Politics v. Harris, 784 F. 3d 1307, 1317 \(2015\)](#)). And reviewing the petitioners' as-applied claims under an "exacting scrutiny" standard, the panel narrowed the injunction, allowing the Attorney General to collect the petitioners' Schedule Bs so long as he did not publicly disclose them. 809 F. 3d, at 538, 543.

On remand, the District Court held bench trials in both cases, after which it entered judgment for the petitioners and permanently enjoined the Attorney General from [\*13] collecting their Schedule Bs. [Americans for Prosperity Foundation v. Harris, 182 F. Supp. 3d 1049 \(CD Cal. 2016\)](#); [Thomas More Law Center v. Harris, 2016 U.S. Dist. LEXIS 158851, 2016 WL 6781090 \(CD Cal., Nov. 16, 2016\)](#). Applying exacting scrutiny, the District Court held that disclosure of Schedule Bs was not narrowly tailored to the State's interest in investigating charitable misconduct. The court credited testimony from California officials that Schedule Bs were rarely used to audit or investigate charities. And it found that even where Schedule B information was used, that information could be obtained from other sources.

The court also determined that the disclosure regime burdened the associational rights of donors. In both cases, the court found that the petitioners had suffered from threats and harassment in the past, and that donors were

likely to face similar retaliation in the future if their affiliations became publicly known. For example, the CEO of the Foundation testified that a technology contractor working at the Foundation's headquarters had posted online that he was "inside the belly of the beast" and "could easily walk into [the CEO's] office and slit his throat." [182 F. Supp. 3d, at 1056](#). And the Law Center introduced evidence that it had received "threats, harassing calls, intimidating and obscene emails, and even pornographic letters." [2016 U.S. Dist. LEXIS 158851, 2016 WL 6781090, \\*4](#).

The District Court also found [\*14] that California was unable to ensure the confidentiality of donors' information. During the course of litigation, the Foundation identified nearly 2,000 confidential Schedule Bs that had been inadvertently posted to the Attorney General's website, including dozens that were found the day before trial. One of the Foundation's expert witnesses also discovered that he was able to access hundreds of thousands of confidential documents on the website simply by changing a digit in the URL. The court found after trial that "the amount of careless mistakes made by the Attorney General's Registry is shocking." [182 F. Supp. 3d, at 1057](#). And although California subsequently codified a policy prohibiting disclosure, *Cal. Code Regs., tit. 11, §310(b)*—an effort the District Court described as "commendable"—the court determined that "[d]onors and potential donors would be reasonably justified in a fear of disclosure given such a context" of past breaches. [2016 U.S. Dist. LEXIS 158851, 2016 WL 6781090, \\*5](#).

The Ninth Circuit again vacated the District Court's injunctions, and this time reversed the judgments and remanded for entry of judgment in favor of the Attorney General. [903 F. 3d 1000](#). The court held that the District Court had erred by imposing a narrow tailoring

requirement. [Id., at 1008-1009](#). And it reasoned that the disclosure [\*15] regime satisfied exacting scrutiny because the up-front collection of charities' Schedule Bs promoted investigative efficiency and effectiveness. [Id., at 1009-1012](#). The panel also found that the disclosure of Schedule Bs would not meaningfully burden donors' associational rights, in part because the Attorney General had taken remedial security measures to fix the confidentiality breaches identified at trial. [Id., at 1013-1019](#).

The Ninth Circuit denied rehearing en banc. [Americans for Prosperity Foundation v. Becerra, 919 F. 3d 1177 \(2019\)](#). Judge Ikuta dissented, joined by four other judges. In her view, the panel had impermissibly overridden the District Court's factual findings and evaluated the disclosure requirement under too lenient a degree of scrutiny. [Id., at 1184-1187](#).

We granted certiorari. 592 U. S. \_\_\_\_, 141 S. Ct. 973, 208 L. Ed. 2d 509 (2021).

II

A

[HN3](#) [↑] The [First Amendment](#) prohibits government from “abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.” This Court has “long understood as implicit in the right to engage in activities protected by the [First Amendment](#) a corresponding right to associate with others.” [Roberts v. United States Jaycees, 468 U. S. 609, 622, 104 S. Ct. 3244, 82 L. Ed. 2d 462 \(1984\)](#). Protected association furthers “a wide variety of political, social, economic, educational, religious, and cultural ends,” and “is especially important in preserving [\*16] political and cultural diversity and in shielding dissident expression from suppression by the majority.” *Ibid.* Government

infringement of this freedom “can take a number of forms.” *Ibid.* We have held, for example, that the freedom of association may be violated where a group is required to take in members it does not want, see [id., at 623, 104 S. Ct. 3244, 82 L. Ed. 2d 462](#), where individuals are punished for their political affiliation, see [Elrod v. Burns, 427 U. S. 347, 355, 96 S. Ct. 2673, 49 L. Ed. 2d 547 \(1976\)](#) (plurality opinion), or where members of an organization are denied benefits based on the organization's message, see [Healy v. James, 408 U. S. 169, 181-182, 92 S. Ct. 2338, 33 L. Ed. 2d 266 \(1972\)](#).

[HN4](#) [↑] We have also noted that “[i]t is hardly a novel perception that **compelled** disclosure of affiliation with groups engaged in advocacy may constitute as effective a restraint on freedom of association as [other] forms of governmental action.” [NAACP v. Alabama ex rel. Patterson, 357 U. S. 449, 462, 78 S. Ct. 1163, 2 L. Ed. 2d 1488 \(1958\)](#). *NAACP v. Alabama* involved this chilling effect in its starkest form. The NAACP opened an Alabama office that supported racial integration in higher education and public transportation. [Id., at 452, 78 S. Ct. 1163, 2 L. Ed. 2d 1488](#). In response, NAACP members were threatened with economic reprisals and violence. [Id., at 462, 78 S. Ct. 1163, 2 L. Ed. 2d 1488](#). As part of an effort to oust the organization from the State, the Alabama Attorney General sought the group's membership lists. [Id., at 452-453, 78 S. Ct. 1163, 2 L. Ed. 2d 1488](#). We held that the [First Amendment](#) prohibited such **compelled** [\*17] disclosure. [Id., at 466, 78 S. Ct. 1163, 2 L. Ed. 2d 1488](#). We explained that “[e]ffective advocacy of both public and private points of view, particularly controversial ones, is undeniably enhanced by group association,” [id., at 460, 78 S. Ct. 1163, 2 L. Ed. 2d 1488](#), and we noted “the vital relationship between freedom to associate and privacy in one's associations,” [id., at 462, 78 S. Ct. 1163, 2 L.](#)

[Ed. 2d 1488](#). Because NAACP members faced a risk of reprisals if their affiliation with the organization became known—and because Alabama had demonstrated no offsetting interest “sufficient to justify the deterrent effect” of disclosure, [id.](#), [at 463, 78 S. Ct. 1163, 2 L. Ed. 2d 1488](#)—we concluded that the State’s demand violated the [First Amendment](#).

B

1

*NAACP v. Alabama* did not phrase in precise terms the standard of review that applies to [First Amendment](#) challenges to **compelled** disclosure. We have since settled on a standard referred to as “exacting scrutiny.” [Buckley v. Valeo, 424 U. S. 1, 64, 96 S. Ct. 612, 46 L. Ed. 2d 659 \(1976\) \(per curiam\)](#). Under that standard, there must be “a substantial relation between the disclosure requirement and a sufficiently important governmental interest.” [Doe v. Reed, 561 U. S. 186, 196, 130 S. Ct. 2811, 177 L. Ed. 2d 493 \(2010\)](#) (internal quotation marks omitted). “To withstand this scrutiny, the strength of the governmental interest must reflect the seriousness of the actual burden on [First Amendment](#) rights.” *Ibid.* (internal quotation marks omitted). Such scrutiny, we have held, is appropriate given the “deterrent effect [\*18] on the exercise of [First Amendment](#) rights” that arises as an “inevitable result of the government’s conduct in requiring disclosure.” [Buckley, 424 U. S., at 65, 96 S. Ct. 612, 46 L. Ed. 2d 659](#).

The Law Center (but not the Foundation) argues that we should apply strict scrutiny, not exacting scrutiny. Under strict scrutiny, the government must adopt “the least restrictive means of achieving a **compelling** state interest,” [McCullen v. Coakley, 573 U. S. 464, 478, 134 S. Ct. 2518, 189 L. Ed. 2d 502 \(2014\)](#), rather than a means substantially related to a sufficiently important interest. The

Law Center contends that only strict scrutiny adequately protects the associational rights of charities. And although the Law Center acknowledges that we have applied exacting scrutiny in prior disclosure cases, it argues that those cases arose in the electoral context, where the government’s important interests justify less searching review.

It is true that we **first** enunciated the exacting scrutiny standard in a campaign finance case. See [Buckley, 424 U. S., at 64-68, 96 S. Ct. 612, 46 L. Ed. 2d 659](#). And we have since invoked it in other election-related settings. See, e.g., [Citizens United v. Federal Election Comm’n, 558 U. S. 310, 366-367, 130 S. Ct. 876, 175 L. Ed. 2d 753 \(2010\)](#); [Davis v. Federal Election Comm’n, 554 U.S. 724, 744, 128 S. Ct. 2759, 171 L. Ed. 2d 737 \(2008\)](#). But exacting scrutiny is not unique to electoral disclosure regimes. To the contrary, [Buckley](#) derived the test from *NAACP v. Alabama* itself, as well as other nonelection cases. See [424 U. S., at 64, 96 S. Ct. 612, 46 L. Ed. 2d 659](#) (citing [Gibson v. Florida Legislative Investigation Comm., 372 U. S. 539, 83 S. Ct. 889, 9 L. Ed. 2d 929 \(1963\)](#); [NAACP v. Button, 371 U. S. 415, 83 S. Ct. 328, 9 L. Ed. 2d 405 \(1963\)](#); [Shelton v. Tucker, 364 U. S. 479, 81 S. Ct. 247, 5 L. Ed. 2d 231 \(1960\)](#); [Bates v. Little Rock, 361 U. S. 516, 80 S. Ct. 412, 4 L. Ed. 2d 480 \(1960\)](#)). As we explained in *NAACP v. Alabama*, “it [\*19] is immaterial” to the level of scrutiny “whether the beliefs sought to be advanced by association pertain to political, economic, religious or cultural matters.” [357 U. S., at 460-461, 78 S. Ct. 1163, 2 L. Ed. 2d 1488](#). Regardless of the type of association, **compelled** disclosure requirements are reviewed under exacting scrutiny.

2

The Law Center (now joined by the Foundation) argues in the alternative that even if exacting scrutiny applies, such review incorporates a least restrictive means test



similar to the one imposed by strict scrutiny. The United States and the Attorney General respond that exacting scrutiny demands no additional tailoring beyond the “substantial relation” requirement noted above. We think that the answer lies between those two positions. [HN5](#) [↑] While exacting scrutiny does not require that disclosure regimes be the least restrictive means of achieving their ends, it does require that they be narrowly tailored to the government’s asserted interest.

The need for narrow tailoring was set forth early in our **compelled** disclosure cases. In *Shelton v. Tucker*, we considered an Arkansas statute that required teachers to disclose every organization to which they belonged or contributed. [364 U. S., at 480, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). We acknowledged the importance of “the right [\*20] of a State to investigate the competence and fitness of those whom it hires to teach in its schools.” [Id., at 485, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). On that basis, we distinguished prior decisions in which we had found “no substantially relevant correlation between the governmental interest asserted and the State’s effort to **compel** disclosure.” *Ibid.* But we nevertheless held that the Arkansas statute was invalid because even a “legitimate and substantial” governmental interest “cannot be pursued by means that broadly stifle fundamental personal liberties when the end can be more narrowly achieved.” [Id., at 488, 81 S. Ct. 247, 5 L. Ed. 2d 231](#); see also [Louisiana ex rel. Gremillion v. NAACP, 366 U. S. 293, 296, 81 S. Ct. 1333, 6 L. Ed. 2d 301 \(1961\)](#) (quoting same).

[HN6](#) [↑] *Shelton* stands for the proposition that a substantial relation to an important interest is not enough to save a disclosure regime that is insufficiently tailored. This requirement makes sense. Narrow tailoring is crucial where **First Amendment** activity is chilled—even if indirectly—“[b]ecause **First Amendment** freedoms need breathing space to survive.”

[Button, 371 U. S., at 433, 83 S. Ct. 328, 9 L. Ed. 2d 405](#).

Our more recent decisions confirm the need for tailoring. In [McCutcheon v. Federal Election Commission, 572 U. S. 185, 134 S. Ct. 1434, 188 L. Ed. 2d 468 \(2014\)](#), for example, a plurality of the Court explained:

“[HN7](#) [↑] In the **First Amendment** context, fit matters. Even when the Court is not applying strict scrutiny, we still require a fit that is not necessarily perfect, but reasonable; that represents not necessarily [\*21] the single best disposition but one whose scope is in proportion to the interest served, that employs not necessarily the least restrictive means but a means narrowly tailored to achieve the desired objective.” [Id., at 218, 134 S. Ct. 1434, 188 L. Ed. 2d 468](#) (internal quotation marks and alterations omitted).

[HN8](#) [↑] *McCutcheon* is instructive here. A substantial relation is necessary but not sufficient to ensure that the government adequately considers the potential for **First Amendment** harms before requiring that organizations reveal sensitive information about their members and supporters. Where exacting scrutiny applies, the challenged requirement must be narrowly tailored to the interest it promotes, even if it is not the least restrictive means of achieving that end.

The dissent reads our cases differently. It focuses on the words “broadly stifle” in the quotation from *Shelton* above, and it interprets those words to mean that narrow tailoring is required only for disclosure regimes that “impose a severe burden on associational rights.” *Post*, at 13 (opinion of Sotomayor, J.). Because, in the dissent’s view, the petitioners have not shown such a burden here, narrow tailoring is not required.

[HN9](#)<sup>[↑]</sup> We respectfully disagree. The “government may regulate in the [\*22] [[First Amendment](#)] area only with narrow specificity,” [Button, 371 U. S., at 433, 83 S. Ct. 328, 9 L. Ed. 2d 405](#), and **compelled** disclosure regimes are no exception. When it comes to “a person’s beliefs and associations,” “[b]road and sweeping state inquiries into these protected areas . . . discourage citizens from exercising rights protected by the Constitution.” [Baird v. State Bar of Ariz., 401 U. S. 1, 6, 91 S. Ct. 702, 27 L. Ed. 2d 639 \(1971\)](#) (plurality opinion). Contrary to the dissent, we understand this Court’s discussion of rules that are “broad” and “broadly stifle” [First Amendment](#) freedoms to refer to the scope of challenged restrictions—their breadth—rather than the severity of any demonstrated burden. That much seems clear to us from *Shelton*’s statement (in the sentence following the one quoted by the dissent) that “[t]he breadth of legislative abridgment must be viewed in the light of less drastic means for achieving the same basic purpose.” [364 U. S., at 488, 81 S. Ct. 247, 5 L. Ed. 2d 231](#); see *id.*, [at 488, n. 9, 81 S. Ct. 247, 5 L. Ed. 2d 231](#) (citing sources that support this reading). It also seems clear from the immediately preceding paragraph, which stressed that “[t]he scope of the inquiry required by [the law] is completely unlimited. . . . It requires [the teacher] to list, without number, every conceivable kind of associational tie—social, professional, political, avocational, or religious. Many such relationships could have [\*23] no possible bearing upon the teacher’s occupational competence or fitness.” *Id.*, [at 488, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). In other words, the law was not narrowly tailored to the State’s objective.

Nor does our decision in [Reed](#) suggest that narrow tailoring is required only for laws that impose severe burdens. The dissent casts *Reed* as a case involving only “modest

burdens,” and therefore “a correspondingly modest level of tailoring.” *Post*, at 12 (quoting [561 U. S., at 201, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#)). But it was only after we concluded that various narrower alternatives proposed by the plaintiffs were inadequate, see [561 U. S., at 198-199, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#), that we held that the strength of the government’s interest in disclosure reflected the burden imposed, see *id.*, [at 201, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#). [HN10](#)<sup>[↑]</sup> The point is that a reasonable assessment of the burdens imposed by disclosure should begin with an understanding of the extent to which the burdens are unnecessary, and that requires narrow tailoring.

III

The Foundation and the Law Center both argued below that the obligation to disclose Schedule Bs to the Attorney General was unconstitutional on its face and as applied to them. See [903 F. 3d, at 1007](#). The petitioners renew their facial challenge in this Court, and they argue in the alternative that they are entitled to as-applied relief. For the reasons below, we [\*24] conclude that California’s blanket demand for Schedule Bs is facially unconstitutional.

A

[HN11](#)<sup>[↑]</sup> As explained, exacting scrutiny requires that there be “a substantial relation between the disclosure requirement and a sufficiently important governmental interest,” [Reed, 561 U. S., at 196, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#) (internal quotation marks omitted), and that the disclosure requirement be narrowly tailored to the interest it promotes, see [Shelton, 364 U. S., at 488, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). The Ninth Circuit found that there was a substantial relation between the Attorney General’s demand for Schedule Bs and a sufficiently strong governmental interest. [903 F. 3d, at 1008-1020](#). Of particular

relevance, the court found that California had such an interest in preventing charitable fraud and self-dealing, and that “the up-front collection of Schedule B information improves the efficiency and efficacy of the Attorney General’s important regulatory efforts.” *Id.*, at [1011-1012](#). The court did not apply a narrow tailoring requirement, however, because it did not read our cases to mandate any such inquiry. *Id.*, at [1008-1009](#). That was error. And properly applied, the narrow tailoring requirement is not satisfied by the disclosure regime.

We do not doubt that California has an important interest in preventing wrongdoing by charitable organizations. It goes without [\*25] saying that there is a “substantial governmental interest[ ] in protecting the public from fraud.” [Schaumburg v. Citizens for Better Environment](#), 444 U. S. 620, 636, 100 S. Ct. 826, 63 L. Ed. 2d 73 (1980) (internal quotation marks omitted). The Attorney General receives complaints each month that identify a range of misconduct, from “misuse, misappropriation, and diversion of charitable assets,” to “false and misleading charitable solicitations,” to other “improper activities by charities soliciting charitable donations.” App. in No. 19-255, p. 270 (alteration omitted). Such offenses cause serious social harms. And the Attorney General is the primary law enforcement officer charged with combating them under California law. See [Cal. Govt. Code Ann. §12598](#).

There is a dramatic mismatch, however, between the interest that the Attorney General seeks to promote and the disclosure regime that he has implemented in service of that end. Recall that 60,000 charities renew their registrations each year, and nearly all are required to file a Schedule B. Each Schedule B, in turn, contains information about a charity’s top donors—a small handful of individuals in some cases, but hundreds in others. See App. in No. 19-251, p. 319. This

information includes donors’ names and the total contributions they have made to the charity, [\*26] as well as their addresses.

Given the amount and sensitivity of this information harvested by the State, one would expect Schedule B collection to form an integral part of California’s fraud detection efforts. It does not. To the contrary, the record amply supports the District Court’s finding that there was not “a single, concrete instance in which pre-investigation collection of a Schedule B did anything to advance the Attorney General’s investigative, regulatory or enforcement efforts.” [182 F. Supp. 3d, at 1055](#).

The dissent devotes much of its analysis to relitigating factual disputes that the District Court resolved against the Attorney General, see *post*, at 16-20, notwithstanding the applicable clear error standard of review, see [Fed. Rule Civ. Proc. 52\(a\)](#). For example, the dissent echoes the State’s argument that, in some cases, it relies on up-front Schedule B collection to prevent and police fraud. See *post*, at 18-19. But the record before the District Court tells a different story. See, e.g., App. in No. 19-251, at 397, 403, 417. And even if the State relied on up-front collection in some cases, its showing falls far short of satisfying the means-end fit that exacting scrutiny requires. [HN12](#) [↑] California is not free to enforce *any* [\*27] disclosure regime that furthers its interests. It must instead demonstrate its need for universal production in light of any less intrusive alternatives. Cf. [Shelton](#), 364 U. S., at 488, 81 S. Ct. 247, 5 L. Ed. 2d 231.

The Attorney General and the dissent contend that alternative means of obtaining Schedule B information—such as a subpoena or audit letter—are inefficient and ineffective compared to up-front collection. See *post*, at 19. It became clear at trial, however, that the Office had not even considered alternatives to the

current disclosure requirement. See App. in No. 19-251, at 421 (“I see no reason to change what we’ve been doing.”). The Attorney General and the dissent also argue that a targeted request for Schedule B information could tip a charity off, causing it to “hide or tamper with evidence.” Brief for Respondent 43; see *post*, at 19-20. But again, the States’ witnesses failed to substantiate that concern. See, e.g., App. in No. 19-251, at 405-406; see also [Board of Trustees of State Univ. of N. Y. v. Fox](#), 492 U. S. 469, 480, 109 S. Ct. 3028, 106 L. Ed. 2d 388 (1989) (“the State . . . must affirmatively establish the reasonable fit we require”). Nor do the actions of investigators suggest a risk of tipping off charities under suspicion, as the standard practice is to send audit letters asking for a wide range of information early in [\*28] the investigative process. See App. in No. 19-251, at 406, 411, 418. Furthermore, even if tipoff were a concern in some cases, the State’s indiscriminate collection of Schedule Bs in all cases would not be justified.

The upshot is that California casts a dragnet for sensitive donor information from tens of thousands of charities each year, even though that information will become relevant in only a small number of cases involving filed complaints. See *id.*, at 307-308. California does not rely on Schedule Bs to initiate investigations, and in all events, there are multiple alternative mechanisms through which the Attorney General can obtain Schedule B information after initiating an investigation. The need for up-front collection is particularly dubious given that California—one of only three States to impose such a requirement, see *id.*, at 420—did not rigorously enforce the disclosure obligation until 2010. Certainly, this is not a regime “whose scope is in proportion to the interest served.” [McCutcheon](#), 572 U. S., at 218, 134 S. Ct. 1434, 188 L. Ed. 2d 468 (internal quotation marks omitted).

In reality, then, California’s interest is less in investigating fraud and more in ease of administration. This interest, however, cannot justify the disclosure requirement. [\*29] The Attorney General may well prefer to have every charity’s information close at hand, just in case. [HN13](#) But “the prime objective of the [First Amendment](#) is not efficiency.” [McCullen](#), 573 U. S., at 495, 134 S. Ct. 2518, 189 L. Ed. 2d 502. Mere administrative convenience does not remotely “reflect the seriousness of the actual burden” that the demand for Schedule Bs imposes on donors’ association rights. [Reed](#), 561 U. S., at 196, 130 S. Ct. 2811, 177 L. Ed. 2d 493 (internal quotation marks omitted).

B

The foregoing discussion also makes clear why a facial challenge is appropriate in these cases. [HN14](#) Normally, a plaintiff bringing a facial challenge must “establish that no set of circumstances exists under which the [law] would be valid,” [United States v. Salerno](#), 481 U. S. 739, 745, 107 S. Ct. 2095, 95 L. Ed. 2d 697 (1987), or show that the law lacks “a plainly legitimate sweep,” [Washington State Grange v. Washington State Republican Party](#), 552 U. S. 442, 449, 128 S. Ct. 1184, 170 L. Ed. 2d 151 (2008) (internal quotation marks omitted). In the [First Amendment](#) context, however, we have recognized “a second type of facial challenge, whereby a law may be invalidated as overbroad if a substantial number of its applications are unconstitutional, judged in relation to the statute’s plainly legitimate sweep.” [United States v. Stevens](#), 559 U. S. 460, 473, 130 S. Ct. 1577, 176 L. Ed. 2d 435 (2010) (internal quotation marks omitted). We have no trouble concluding here that the Attorney General’s disclosure requirement is overbroad. The lack of tailoring to the State’s investigative goals is categorical—present in every case—as is the weakness [\*30] of the State’s interest in



administrative convenience. Every demand that might chill association therefore fails exacting scrutiny.

The Attorney General tries to downplay the burden on donors, arguing that “there is no basis on which to conclude that California’s requirement results in any broad-based chill.” Brief for Respondent 36. He emphasizes that “California’s Schedule B requirement is confidential,” and he suggests that certain donors—like those who give to noncontroversial charities—are unlikely to be deterred from contributing. *Id.*, at 36-37. He also contends that disclosure to his office imposes no added burdens on donors because tax-exempt charities already provide their Schedule Bs to the IRS. *Id.*, at 37.

[HN15](#)<sup>[↑]</sup> We are unpersuaded. Our cases have said that disclosure requirements can chill association “[e]ven if there [is] no disclosure to the general public.” [Shelton](#), [364 U. S.](#), at 486, [81 S. Ct.](#) 247, [5 L. Ed. 2d](#) 231. In *Shelton*, for example, we noted the “constant and heavy” pressure teachers would experience simply by disclosing their associational ties to their schools. *Ibid.* [HN16](#)<sup>[↑]</sup> Exacting scrutiny is triggered by “state action which *may* have the effect of curtailing the freedom to associate,” and by the “*possible* deterrent effect” of disclosure. [\[\\*31\]](#) [NAACP v. Alabama](#), [357 U. S.](#), at 460-461, [78 S. Ct.](#) 1163, [2 L. Ed. 2d](#) 1488 (emphasis added); see [Talley v. California](#), [362 U. S.](#) 60, 65, [80 S. Ct.](#) 536, [4 L. Ed. 2d](#) 559 (1960) (“identification and fear of reprisal *might* deter perfectly peaceful discussions of public matters of importance” (emphasis added)). While assurances of confidentiality may reduce the burden of disclosure to the State, they do not eliminate it.

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\* Here the State’s assurances of confidentiality are not worth much. The dissent acknowledges that the Foundation and Law Center “have unquestionably provided evidence that their

It is irrelevant, moreover, that some donors might not mind—or might even prefer—the disclosure of their identities to the State. [HN17](#)<sup>[↑]</sup> The disclosure requirement “creates an unnecessary risk of chilling” in violation of the [First Amendment](#), [Secretary of State of Md. v. Joseph H. Munson Co.](#), [467 U. S.](#) 947, [968](#), [104 S. Ct.](#) 2839, [81 L. Ed. 2d](#) 786 (1984), indiscriminately sweeping up the information of every major donor with reason to remain anonymous. The petitioners here, for example, introduced evidence that they and their supporters have been subjected to bomb threats, protests, stalking, and physical violence. App. in No. 19-251, at 256, 291-292. Such risks are heightened in the 21st century and seem to grow with each passing year, as “anyone with access to a computer [can] compile a wealth of information about” anyone else, including such sensitive details as a person’s home address or the school attended by his children. [Reed](#), [561 U. S.](#), at 208, [130 S. Ct.](#) 2811, [177 L. Ed. 2d](#) 493 (Alito, J., concurring).

The gravity of the privacy concerns in this context is further underscored by the filings of hundreds [\[\\*32\]](#) of organizations as *amici curiae* in support of the petitioners. Far from representing uniquely sensitive causes, these organizations span the ideological spectrum, and indeed the full range of human endeavors: from the American Civil Liberties Union to the Proposition 8 Legal Defense Fund; from the Council on American-Islamic Relations to the

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donors face a reasonable probability of threats, harassment, and reprisals if their affiliations are made public,” but it concludes that the petitioners have no cause for concern because the Attorney General “has implemented security measures to ensure that Schedule B information remains confidential.” *Post*, at 15 (opinion of Sotomayor, J.). The District Court—whose findings, again, we review only for clear error—disagreed. After two full bench trials, the court found that the Attorney General’s promise of confidentiality “rings hollow,” and that “[d]onors and potential donors would be reasonably justified in a fear of disclosure.” [Thomas More Law Center v. Harris](#), [2016 U.S. Dist. LEXIS 158851](#), [2016 WL 6781090](#), [\\*5 \(CD Cal., Nov. 16, 2016\)](#).

Zionist Organization of America; from Feeding America—Eastern Wisconsin to PBS Reno. The deterrent effect feared by these organizations is real and pervasive, even if their concerns are not shared by every single charity operating or raising funds in California.

The dissent argues that—regardless of the defects in California’s disclosure regime—a facial challenge cannot succeed unless a plaintiff shows that donors to a substantial number of organizations will be subjected to harassment and reprisals. See *post*, at 21, n. 11. [HN18](#)<sup>[↑]</sup> As we have explained, plaintiffs may be required to bear this evidentiary burden where the challenged regime is narrowly tailored to an important government interest. See *supra*, at 10-11. Such a demanding showing is not required, however, where—as here—the disclosure law fails to satisfy these criteria.

Finally, California’s [\[\\*33\]](#) demand for Schedule Bs cannot be saved by the fact that donor information is already disclosed to the IRS as a condition of federal tax-exempt status. For one thing, each governmental demand for disclosure brings with it an additional risk of chill. For another, revenue collection efforts and conferral of tax-exempt status may raise issues not presented by California’s disclosure requirement, which can prevent charities from operating in the State altogether. See [Regan v. Taxation With Representation of Wash.](#), [461 U. S. 540, 545, 103 S. Ct. 1997, 76 L. Ed. 2d 129 \(1983\)](#); see also [Schaumburg](#), [444 U. S., at 633, 100 S. Ct. 826, 63 L. Ed. 2d 73](#) ([First Amendment](#) protects right to solicit charitable contributions).

We are left to conclude that the Attorney General’s disclosure requirement imposes a widespread burden on donors’ associational rights. And this burden cannot be justified on the ground that the regime is narrowly tailored

to investigating charitable wrongdoing, or that the State’s interest in administrative convenience is sufficiently important. We therefore hold that the up-front collection of Schedule Bs is facially unconstitutional, because it fails exacting scrutiny in “a substantial number of its applications . . . judged in relation to [its] plainly legitimate sweep.” [Stevens](#), [559 U. S., at 473, 130 S. Ct. 1577, 176 L. Ed. 2d 435](#) (internal quotation marks omitted).

The dissent concludes by saying that it would be [\[\\*34\]](#) “sympathetic” if we “had simply granted as-applied relief to petitioners based on [our] reading of the facts.” *Post*, at 25. But the pertinent facts in these cases are the same across the board: Schedule Bs are not used to initiate investigations. That is true in every case. California has not considered alternatives to indiscriminate up-front disclosure. That is true in every case. And the State’s interest in amassing sensitive information for its own convenience is weak. That is true in every case. [HN19](#)<sup>[↑]</sup> When it comes to the freedom of association, the protections of the [First Amendment](#) are triggered not only by actual restrictions on an individual’s ability to join with others to further shared goals. The risk of a chilling effect on association is enough, “[b]ecause [First Amendment](#) freedoms need breathing space to survive.” [Button](#), [371 U. S., at 433, 83 S. Ct. 328, 9 L. Ed. 2d 405](#).

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The District Court correctly entered judgment in favor of the petitioners and permanently enjoined the Attorney General from collecting their Schedule Bs. The Ninth Circuit erred by vacating those injunctions and directing entry of judgment for the Attorney General. The judgment of the Ninth Circuit is reversed, and the cases are remanded for further proceedings consistent with this opinion. [\[\\*35\]](#)

It is so ordered.

**Concur by:** THOMAS; ALITO

## **Concur**

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Justice Thomas, concurring in Parts I, II-A, II-B-2, and III-A, and concurring in the judgment.

The Court correctly holds that California’s disclosure requirement violates the [First Amendment](#). It also correctly concludes that the District Court properly enjoined California’s attorney general from collecting the forms at issue, which contain sensitive donor information. But, while I agree with much of the Court’s opinion, I would approach three issues differently.

**First**, the bulk of “our precedents . . . require application of strict scrutiny to laws that **compel** disclosure of protected [First Amendment](#) association.” [Doe v. Reed](#), 561 U. S. 186, 232, 130 S. Ct. 2811, 177 L. Ed. 2d 493 (2010) (Thomas, J., dissenting). California’s law fits that description. Although the Court rightly holds that even the less demanding “exacting scrutiny” standard requires narrow tailoring for laws that **compel** disclosure, *ante*, at 9-11, invoking exacting scrutiny is at odds with our repeated recognition “that privacy of association is protected under the [First Amendment](#).” 561 U. S., at 240, 130 S. Ct. 2811, 177 L. Ed. 2d 493 (Thomas, J., dissenting). The text and history of the [Assembly Clause](#) suggest that the right to assemble includes the right to associate anonymously. See 4 Annals of Cong. 900-902, 941-942 (1795) (defending the Democratic-Republican societies, [\*36] many of which met in secret, as exercising individuals’ “leave to assemble”); see also Brief for Becket Fund for Religious Liberty as *Amicus Curiae* 13-20; Reply Brief in No. 19-251, pp. 3-5; [NAACP v. Alabama ex rel.](#)

[Patterson](#), 357 U. S. 449, 78 S. Ct. 1163, 2 L. Ed. 2d 1488 (1958) (discussing the history of anonymous publications). And the right to associate anonymously often operates as a vehicle to protect other [First Amendment](#) rights, such as the freedom of the press. [McIntyre v. Ohio Elections Comm’n](#), 514 U. S. 334, 361-367, 115 S. Ct. 1511, 131 L. Ed. 2d 426 (1995) (Thomas, J., concurring) (“Founding-era Americans” understood the freedom of the press to include the right of printers and publishers not to be **compelled** to disclose the authors of anonymous works). Laws directly burdening the right to associate anonymously, including **compelled** disclosure laws, should be subject to the same scrutiny as laws directly burdening other [First Amendment](#) rights. [Doe](#), 561 U. S., at 232, 240, 130 S. Ct. 2811, 177 L. Ed. 2d 493.

Second, the Court holds the law “overbroad” and, thus, invalid in all circumstances. *Ante*, at 16. But I continue to have “doubts about [the] origins and application” of our “overbreadth doctrine.” [United States v. Sineneng-Smith](#), 590 U. S. \_\_\_\_\_, \_\_\_\_\_, 140 S. Ct. 1575, 206 L. Ed. 2d 866, 875 (2020) (Thomas, J., concurring). That doctrine purports to grant federal courts the power to invalidate a law “if a substantial number of its applications are unconstitutional, judged in relation to the statute’s plainly legitimate sweep.” [\*37] *Ibid.* (internal quotation marks omitted). However, the Court has no power to enjoin the *lawful* application of a statute just because that statute might be unlawful as-applied in other circumstances. *Id.*, at \_\_\_\_\_, 140 S. Ct. 1575, 206 L. Ed. 2d 866 (*slip op.*, at 9); [Borden v. United States](#), 593 U. S. \_\_\_\_\_, \_\_\_\_\_, 2021 U.S. LEXIS 2990, \*41 (2021) (Thomas, J., concurring) (“a court cannot, consistent with separation of powers, enjoin enforcement of a statute where enforcement would be lawful”). And the principle that application of a law is always unlawful if “a substantial number of its applications are unconstitutional” “lacks any



basis in the Constitution’s text” and “contravenes traditional standing principles.” [Sineng-Smith, 590 U. S., at \\_\\_\\_\\_\\_, 140 S. Ct. 1575, 206 L. Ed. 2d 866, at 875](#) (Thomas, J., concurring).

Third, and relatedly, this Court also lacks the power “to ‘pronounce that the statute is unconstitutional in *all* applications,’” even if the Court suspects that the law will likely be unconstitutional in every future application as opposed to just a substantial number of its applications. [Borden, 593 U. S., at \\_\\_\\_\\_\\_, 2021 U.S. LEXIS 2990 at \\*40](#) (Thomas, J., concurring) (quoting [Chicago v. Morales, 527 U. S. 41, 77, 119 S. Ct. 1849, 144 L. Ed. 2d 67 \(1999\)](#) (Scalia, J., dissenting)). A declaration that the law is “facially” unconstitutional “seems to me no more than an advisory opinion—which a federal court should never issue at all.” [593 U. S., at \\_\\_\\_\\_\\_, 2021 U.S. LEXIS 2990 at \\*40](#) (Thomas, [\*38] J., concurring). Courts cannot “strike down statutory text” or resolve the legal rights of litigants not before them. *Ibid.* (brackets and internal quotation marks omitted).

Despite the Court’s use of the term “facially unconstitutional,” I join Part III-A, which finds that California’s law fails exacting scrutiny, because the Court does not say that it is “provid[ing] relief beyond the parties to the case.” [Trump v. Hawaii, 585 U. S. \\_\\_\\_\\_\\_, \\_\\_\\_\\_\\_, 138 S. Ct. 2392, 201 L. Ed. 2d 775, 811 \(2018\)](#) (Thomas, J., concurring). The Court simply (and correctly) holds that the District Court properly enjoined the law *as applied* to petitioners. *Ante*, at 19. The Court’s judgment is also not dependent on its overbreadth determination. *Ante*, at 12-15. One can understand the Court’s reasoning as based on the fundamental legal problems with the law (that are obvious in light of the facts of this suit) that will, in practice, prevent California from lawfully applying the disclosure requirement against a substantial number of

entities, including petitioners.

With those points of difference clarified, I join Parts I, II-A, II-B-2, and III-A of the majority’s opinion and concur in the judgment.

Justice Alito, with whom Justice Gorsuch joins, concurring in Parts [\*39] I, II-A, II-B-2, and III, and concurring in the judgment.

I am pleased to join most of THE CHIEF JUSTICE’s opinion. In particular, I agree that the exacting scrutiny standard drawn from our election-law jurisprudence has real teeth. It requires both narrow tailoring and consideration of alternative means of obtaining the sought-after information. See *ante*, at 9-11, 14-15 (opinion of the Court). For the reasons THE CHIEF JUSTICE explains, California’s blunderbuss approach to charitable disclosures fails exacting scrutiny and is facially unconstitutional. See *ante*, at 12-19 (opinion of the Court). The question is not even close. And for the same reasons, California’s approach necessarily fails strict scrutiny.

The Chief Justice would hold that the particular exacting scrutiny standard in our election-law jurisprudence applies categorically “to [First Amendment](#) challenges to [compelled](#) disclosure.” *Ante*, at 7 (plurality opinion). Justice Thomas, by contrast, would hold that strict scrutiny applies in all such cases. See *ante*, at 1-2 (concurring opinion). I am not prepared at this time to hold that a single standard applies to all disclosure requirements. And I do not read our cases to have broadly resolved [\*40] the question in favor of exacting scrutiny. This Court decided its seminal [compelled](#) disclosure cases before it developed modern strict scrutiny doctrine. See Fallon, Strict Judicial Scrutiny, [54 UCLA L. Rev. 1267, 1284 \(2007\)](#) (“Before 1960, what we would now call strict judicial scrutiny . . . did not exist”); *id.*, at [1282](#) (contending that modern strict scrutiny’s “[first](#) unambiguous

appearance” in a majority opinion occurred in 1969). Accordingly, nothing in those cases can be understood as rejecting strict scrutiny. If anything, their language and reasoning—requiring a **compelling** interest and a minimally intrusive means of advancing that interest—anticipated and is fully in accord with contemporary strict scrutiny doctrine. See, e.g., [Shelton v. Tucker, 364 U. S. 479, 488, 81 S. Ct. 247, 5 L. Ed. 2d 231 \(1960\)](#) (the government’s purpose “cannot be pursued by means that broadly stifle fundamental personal liberties when the end can be more narrowly achieved”); [NAACP v. Alabama ex rel. Patterson, 357 U. S. 449, 463, 78 S. Ct. 1163, 2 L. Ed. 2d 1488 \(1958\)](#) (requiring a “**compelling**” interest (internal quotation marks omitted)). Similarly, [Buckley v. Valeo, 424 U. S. 1, 96 S. Ct. 612, 46 L. Ed. 2d 659 \(1976\)](#) (*per curiam*), and its progeny should not be read to have broadly cabined our earlier decisions merely by relying on them in one particular context.

Because the choice between exacting and strict scrutiny has no effect on the decision in these cases, I see no need [\*41] to decide which standard should be applied here or whether the same level of scrutiny should apply in all cases in which the **compelled** disclosure of associations is challenged under the [First Amendment](#).

**Dissent by: SOTOMAYOR**

## **Dissent**

Justice Sotomayor, with whom Justice Breyer and Justice Kagan join, dissenting.

Although this Court is protective of [First Amendment](#) rights, it typically requires that plaintiffs demonstrate an actual [First Amendment](#) burden before demanding that a law be narrowly tailored to the government’s

interests, never mind striking the law down in its entirety. Not so today. Today, the Court holds that reporting and disclosure requirements must be narrowly tailored even if a plaintiff demonstrates no burden at all. The same scrutiny the Court applied when NAACP members in the Jim Crow South did not want to disclose their membership for fear of reprisals and violence now applies equally in the case of donors only too happy to publicize their names across the websites and walls of the organizations they support.

California oversees nearly a quarter of this Nation’s charitable assets. As part of that oversight, it investigates and prosecutes charitable fraud, relying in part on a registry where it collects and keeps charitable organizations’ [\*42] tax forms. The majority holds that a California regulation requiring charitable organizations to disclose tax forms containing the names and contributions of their top donors unconstitutionally burdens the right to associate even if the forms are not publicly disclosed.

In so holding, the Court discards its decades-long requirement that, to establish a cognizable burden on their associational rights, plaintiffs must plead and prove that disclosure will likely expose them to objective harms, such as threats, harassment, or reprisals. It also departs from the traditional, nuanced approach to [First Amendment](#) challenges, whereby the degree of means-end tailoring required is commensurate to the actual burdens on associational rights. Finally, it recklessly holds a state regulation facially invalid despite petitioners’ failure to show that a substantial proportion of those affected would prefer anonymity, much less that they are objectively burdened by the loss of it.

Today’s analysis marks reporting and disclosure requirements with a bull’s-eye. Regulated entities who wish to avoid their

obligations can do so by vaguely waving toward [First Amendment](#) “privacy concerns.” *Ante*, at 17. It does not matter if not a single [\*43] individual risks experiencing a single reprisal from disclosure, or if the vast majority of those affected would happily comply. That is all irrelevant to the Court’s determination that California’s Schedule B requirement is facially unconstitutional. Neither precedent nor common sense supports such a result. I respectfully dissent.

I

Charitable organizations that wish to solicit tax-deductible contributions from California residents must maintain membership in a registry managed by the California attorney general. [Cal. Govt. Code Ann. §§12584, 12585](#) (West 2018). As a condition of membership, the attorney general requires charities to submit a complete copy of Internal Revenue Service (IRS) Form 990, including Schedule B, on which 501(c)(3) organizations report the names and contributions of their major donors. See *Cal. Code Regs., tit. 11, §301* (2021); [26 CFR §§1.6033-2\(a\)\(2\)\(ii\), \(iii\) \(2020\)](#). California regulations expressly require that Schedule Bs remain confidential, *Cal. Code Regs., tit. 11, §310(b)*, and the attorney general’s office has implemented enhanced protocols to ensure confidentiality. <sup>1</sup> California

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<sup>1</sup> Schedule Bs are kept in a confidential database used only by the Charitable Trusts Section and inaccessible to others in California’s attorney general’s office. Employees who fail to safeguard confidential information are subject to discipline. See generally [Cal. Govt. Code Ann. §19572](#) (West 2009). In light of previous security breaches disclosed in this litigation, see *ante*, at 5, the attorney general’s office instituted a series of measures to ensure that Schedule B information remains confidential. The office has adopted a system of text searching forms before they are uploaded onto the Internet to ensure that none contain Schedule B information. The office now also runs automated scans of publicly accessible government databases to identify and remove any documents containing Schedule B information that may be inadvertently uploaded. See [Americans for Prosperity Foundation v. Becerra, 903 F. 3d 1000, 1018 \(CA9 2018\)](#).

relies on Schedule Bs to investigate fraud and other malfeasance.

After the attorney general’s office stepped up its efforts to enforce California’s Schedule B reporting requirement, petitioners [\*44] Americans for Prosperity Foundation (Foundation) and Thomas More Law Center (Law Center) sought an injunction against the requirement. They alleged that the requirement “unconstitutionally burden[ed] their [First Amendment](#) right to free association by deterring individuals from financially supporting them.” [Americans for Prosperity Foundation v. Becerra, 903 F. 3d 1000, 1006 \(CA9 2018\)](#). They pointed to evidence that their supporters experienced threats, reprisals, and harassment when their identities and associations became publicly known in other contexts. Importantly, however, the Foundation and Law Center failed to show that such consequences would result from the confidential submission of their top donors’ identities to California’s attorney general’s office in light of the security mechanisms the office has now implemented.

II

Because the freedom to associate needs “breathing space to survive,” [NAACP v. Button, 371 U. S. 415, 433, 83 S. Ct. 328, 9 L. Ed. 2d 405 \(1963\)](#), this Court has recognized that associational rights must be “protected not only against heavy-handed frontal attack, but also from being stifled by more subtle governmental interference,” [Bates v. Little Rock, 361 U. S. 516, 523, 80 S. Ct. 412, 4 L. Ed. 2d 480 \(1960\)](#). Publicizing individuals’ association with particular groups might expose members to harassment, threats, and reprisals by opponents of those organizations. Individuals may choose to disassociate [\*45] themselves from a group altogether rather than face such backlash.

Acknowledging that risk, this Court has

observed that “privacy in group association may in many circumstances be indispensable to preservation of freedom of association, particularly where a group espouses dissident beliefs.” [NAACP v. Alabama ex rel. Patterson](#), [357 U. S. 449, 462, 78 S. Ct. 1163, 2 L. Ed. 2d 1488 \(1958\)](#). That observation places special emphasis on the risks actually resulting from disclosure. Privacy “may” be indispensable to the preservation of freedom of association, but it need not be. It depends on whether publicity will lead to reprisal. For example, privacy can be particularly important to “dissident” groups because the risk of retaliation against their supporters may be greater. For groups that promote mainstream goals and ideas, on the other hand, privacy may not be all that important. Not only might their supporters feel agnostic about disclosing their association, they might actively seek to do so.

Given the indeterminacy of how disclosure requirements will impact associational rights, this Court requires plaintiffs to demonstrate that a requirement is likely to expose their supporters to concrete repercussions in order to establish an actual burden. It then applies a level of means-end [\*46] tailoring proportional to that burden. The Court abandons that approach here, instead holding that narrow tailoring applies to disclosure requirements across the board, even if there is no evidence that they burden anyone at all.

A

Before today, to demonstrate that a reporting or disclosure requirement would chill association, litigants had to show “a reasonable probability that the **compelled** disclosure of . . . contributors’ names will subject them to threats, harassment, or reprisals from either Government officials or private parties.” [Buckley v. Valeo](#), [424 U. S. 1, 74, 96 S. Ct. 612, 46 L. Ed. 2d 659 \(1976\)](#) (*per curiam*). Proof could include “specific evidence of past or present harassment of members due

to their associational ties, or of harassment directed against the organization itself,” *ibid.*, as well as evidence that “fear of community hostility and economic reprisals that would follow public disclosure . . . had discouraged new members from joining” an organization or caused “former members to withdraw,” [Bates](#), [361 U. S., at 524, 80 S. Ct. 412, 4 L. Ed. 2d 480](#). Although the Court has never imposed an “unduly strict requiremen[t] of proof,” [Buckley](#), [424 U. S., at 74, 96 S. Ct. 612, 46 L. Ed. 2d 659](#), it has consistently required at least some record evidence demonstrating a risk of such objective harms. See [Bates](#), [361 U. S., at 523-524, 80 S. Ct. 412, 4 L. Ed. 2d 480](#); [Patterson](#), [357 U. S., at 462-463, 78 S. Ct. 1163, 2 L. Ed. 2d 1488](#).

Indeed, the Court has expressly held that parties [\*47] do not have standing to bring claims where they assert nothing more than that government action will cause a “subjective ‘chill.’” [Laird v. Tatum](#), [408 U. S. 1, 13-14, 92 S. Ct. 2318, 33 L. Ed. 2d 154 \(1972\)](#). It does not matter if an individual perceives a government regulation “as inappropriate,” or believes “it is inherently dangerous for the [government] to be concerned with” a particular activity, or has “generalized yet speculative apprehensiveness that the [government] may at some future date misuse the information in some way that would cause direct harm” to her. [Id.](#), [at 13, 92 S. Ct. 2318, 33 L. Ed. 2d 154](#). She must still allege a risk of objective harm. See [id.](#), [at 14, 92 S. Ct. 2318, 33 L. Ed. 2d 154](#); see also [Clapper v. Amnesty Int’l USA](#), [568 U. S. 398, 417-418, 133 S. Ct. 1138, 185 L. Ed. 2d 264 \(2013\)](#).

Consistent with this approach, the Court has carefully scrutinized record evidence to determine whether a disclosure requirement actually risks exposing supporters to backlash. See [Patterson](#), [357 U. S., at 462, 78 S. Ct. 1163, 2 L. Ed. 2d 1488](#) (**compelled** disclosure of NAACP members “entail[ed] the likelihood



of a substantial restraint” on association in light of “an uncontroverted showing” that past disclosures exposed members “to economic reprisal, loss of employment, threat of physical coercion, and other manifestations of public hostility”); [Bates, 361 U. S., at 523-524, 80 S. Ct. 412, 4 L. Ed. 2d 480](#) (**compelled** disclosure of NAACP membership “would work a significant interference with the freedom of association” based on “uncontroverted evidence” [\*48] that past identification “had been followed by harassment and threats of bodily harm”); [Shelton v. Tucker, 364 U. S. 479, 486, 81 S. Ct. 247, 5 L. Ed. 2d 231 \(1960\)](#) (disclosure of teachers’ organizational affiliations impaired association because record evidence substantiated a “fear of public disclosure” and a “constant and heavy” pressure on teachers “to avoid any ties which might displease those who control [their] professional destin[ies]”); [Buckley, 424 U. S., at 69-70, 96 S. Ct. 612, 46 L. Ed. 2d 659](#) (“any serious infringement” on associational rights caused by the **compelled** disclosure of contributors was “highly speculative” on the record before the Court).

Hence, in [Doe v. Reed, 561 U.S. 186, 130 S. Ct. 2811, 177 L. Ed. 2d 493 \(2010\)](#), the Court rejected a facial challenge to the public disclosure of referenda signatories on the ground that the “typical referendum” concerned revenue, budget, and tax policies unlikely to incite threats or harassment. [Id., at 200-201, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#). Any judge who has witnessed local fights over raising taxes, funding schools, building sewer systems, or rerouting roads can surely envisage signatories with reason to keep their support for such measures private. But in *Reed*, such subjective reasons did not suffice to establish a cognizable burden on associational rights.

Today, the Court abandons the requirement that plain-tiffs demonstrate that they are

chilled, much less that [\*49] they are reasonably chilled. Instead, it presumes (contrary to the evidence, precedent, and common sense) that all disclosure requirements impose associational burdens. For example, the Court explains that there is a risk of chill in this suit because the government requires disclosure of the identity of any donor “with reason to remain anonymous.” *Ante*, at 17. The Court does not qualify that statement, nor does it require record evidence of such reasons. If the Court did, it would not be able to strike California’s Schedule B requirement down in all its applications, because the only evidence in the record of donors with any reason to remain anonymous is that of petitioners’.<sup>2</sup>

At best, then, a subjective preference for privacy, which previously did not confer standing, now subjects disclosure requirements to close scrutiny. Of course, all disclosure requires some loss of anonymity, and courts can always imagine that someone might, for some reason, prefer to keep their donations undisclosed. If such speculation is enough (and apparently it is), then all disclosure requirements *ipso facto* impose cognizable **First Amendment** burdens.

Indeed, the Court makes obvious its presumption that all disclosure [\*50] requirements are burdensome by beginning its analysis of “burden” with an evaluation of means-end fit instead. “[A] reasonable assessment of the burdens imposed by disclosure,” the Court explains, “should begin with an understanding of the extent to which the burdens are unnecessary, and that requires narrow tailoring.” *Ante*, at 11; see also *ante*, at 17-18 (excusing plaintiffs from showing any burden if a disclosure law is not narrowly tailored).

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<sup>2</sup> See Part IV, *infra*.



I disagree. A reasonable assessment of the burdens imposed by disclosure should begin by determining whether those burdens even exist. If a disclosure requirement imposes no burdens at all, then of course there are no “unnecessary” burdens. Likewise, if a disclosure requirement imposes no burden for the Court to remedy, there is no need for it to be closely scrutinized. By forgoing the requirement that plaintiffs adduce evidence of tangible burdens, such as increased vulnerability to harassment or reprisals, the Court gives itself license to substitute its own policy preferences for those of politically accountable actors.

B

All this would be less troubling if the Court still required means-end tailoring commensurate to the actual burden imposed. [\*51] It does not. Instead, it adopts a new rule that every reporting or disclosure requirement be narrowly tailored. See *ante*, at 9 (“While exacting scrutiny does not require that disclosure regimes be the least restrictive means of achieving their ends, it does require that they be narrowly tailored to the government’s asserted interest”).

1

Disclosure requirements burden associational rights only indirectly and only in certain contexts. For that reason, this Court has never necessarily demanded such requirements to be narrowly tailored. Rather, it has reserved such automatic tailoring for state action that “directly and immediately affects associational rights.” *Boy Scouts of America v. Dale*, 530 U.S. 640, 659, 120 S. Ct. 2446, 147 L. Ed. 2d 554 (2000); see also *Buckley*, 424 U. S., at 22, 25, 96 S. Ct. 612, 46 L. Ed. 2d 659 (requiring a “closely drawn” fit for political contribution limits, which directly “limit one important means of associating with a candidate or committee”). When it comes to reporting and

disclosure requirements, the Court has instead employed a more flexible approach, which it has named “exacting scrutiny.” See *ante*, at 7-8 (opinion of Roberts, C. J.).

Exacting scrutiny requires two things: ***first***, there must be “a “substantial relation” between the disclosure requirement and a “sufficiently important” government interest,” [\*52] and second, “the strength of the governmental interest must reflect the seriousness of the actual burden on ***First Amendment*** rights.” *Reed*, 561 U. S., at 196, 130 S. Ct. 2811, 177 L. Ed. 2d 493. Exacting scrutiny thus incorporates a degree of flexibility into the means-end analysis. The more serious the burden on ***First Amendment*** rights, the more ***compelling*** the government’s interest must be, and the tighter must be the fit between that interest and the government’s means of pursuing it. By contrast, a less substantial interest and looser fit will suffice where the burden on ***First Amendment*** rights is weaker (or nonexistent). In other words, to decide how closely tailored a disclosure requirement must be, courts must ask an antecedent question: How much does the disclosure requirement actually burden the freedom to associate?

This approach reflects the longstanding principle that the requisite level of scrutiny should be commensurate to the burden a government action actually imposes on ***First Amendment*** rights. See, e.g., *Burdick v. Takushi*, 504 U. S. 428, 434, 112 S. Ct. 2059, 119 L. Ed. 2d 245 (1992) (“[T]he rigorosity of our inquiry . . . depends upon the extent to which a challenged regulation burdens” ***First Amendment*** rights); *Board of Trustees of State Univ. of N. Y. v. Fox*, 492 U. S. 469, 477, 109 S. Ct. 3028, 106 L. Ed. 2d 388 (1989) (“[C]ommercial speech enjoys a limited measure of protection, commensurate with its subordinate position in the scale of ***First Amendment*** values, and is [thus] subject to

modes of regulation [\*53] that might be impermissible in the realm of noncommercial expression” (internal quotation marks and alterations omitted)); see also [\*Fulton v. Philadelphia\*, 593 U. S. \\_\\_\\_\\_\\_, 2021 U.S. LEXIS 3121, \\*29 \(2021\)](#) (Barrett, J., concurring) (noting the “nuanced” approach the Court generally takes in the “resolution of conflicts between generally applicable laws and . . . [First Amendment](#) rights”).

Compare, for instance, the Court’s approaches in *Shelton v. Tucker* and *Doe v. Reed*. At issue in *Shelton* was an Arkansas statute passed in 1958 that **compelled** all public school teachers, as a condition of employment, to submit annually a list of every organization to which they belonged or regularly contributed. [364 U. S., at 480-481, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). The Court held that the disclosure requirement “comprehensive[ly] interfere[d] with associational freedom,” because record evidence demonstrated a significant risk that the information would be publicly disclosed, and such disclosure could lead to public pressure on school boards “to discharge teachers who belong to unpopular or minority organizations.” [Id., at 486-487, 490, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). Arkansas’s statute did not require that the information remain confidential; each school board was “free to deal with the information as it wishe[d].” [Id., at 486, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). Indeed, “a witness who was a member of the Capital Citizens[’] [\*54] Council” (an organization dedicated to resisting school integration) <sup>3</sup> “testified that his group intended to gain access” to the teachers’ affidavits “with a view to eliminating from the school system persons who supported organizations unpopular with the group.” *Ibid.*, n. 7. Moreover, a starkly asymmetric power dynamic existed between

teachers, who were “hired on a year-to-year basis,” and the hiring authorities to whom their membership lists were submitted. [Id., at 482, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). The Arkansas Legislature had made no secret of its desire for teachers’ disclosures to be used for hiring and firing decisions. One year after enacting the disclosure requirement at issue in *Shelton*, the legislature enacted another provision that made it outright unlawful for state governmental bodies to employ members of the NAACP. [Shelton v. McKinley](#), [174 F. Supp. 351, 353-354 \(ED Ark. 1959\)](#). It is thus unsurprising that the Court found that Arkansas teachers would feel a “constant and heavy” pressure “to avoid any ties which might displease those who control [their] professional destin[ies].” [Id., at 486, 81 S. Ct. 247, 5 L. Ed. 2d 231](#); see also [Keyishian v. Board of Regents of Univ. of State of N. Y.](#), [385 U. S. 589, 604, 87 S. Ct. 675, 17 L. Ed. 2d 629 \(1967\)](#) (“When one must guess what conduct or utterance may lose him his position, one necessarily will steer far wider of the [impermissible] zone” (internal quotation marks omitted)). Because [\*55] Arkansas’s purpose (ensuring teachers’ fitness) was “pursued by means that broadly stifle fundamental personal liberties,” the Court demanded that Arkansas “more narrowly achiev[e]” its interest. [Shelton](#), [364 U. S., at 488, 81 S. Ct. 247, 5 L. Ed. 2d 231](#).

Now consider this Court’s approach in *Reed*. *Reed* involved a facial challenge to a Washington law permitting the public disclosure of referendum petitions that included signatories’ names and addresses. [561 U. S., at 190-191, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#). The Court found that Washington had a number of other mechanisms in place to pursue its stated interest in preventing fraudulent referendum signatures. For instance, the secretary of state was charged with verifying and canvassing the names on referendum petitions, advocates and

<sup>3</sup> See Hagley, Massive Resistance—The Rhetoric and the Reality, [27 N. M. L. Rev. 167, 203 \(1997\)](#).

opponents of a measure could observe the canvassing process, and citizens could challenge the secretary's actions in court. *Id.*, at 198, 130 S. Ct. 2811, 177 L. Ed. 2d 493. Publicly disclosing referendum signatories was thus a mere backstop, giving citizens the opportunity to catch the secretary's mistakes. Had Washington been required to achieve its interests narrowly, as in *Shelton*, it is unlikely the disclosure requirement would have survived.<sup>4</sup>

In crucial contrast to *Shelton*, however, the *Reed* Court found "scant evidence" that disclosure exposed [\*56] signatories of typical referendums to "threats, harassment, or reprisals from either Government officials or private parties." 561 U. S., at 200-201, 130 S. Ct. 2811, 177 L. Ed. 2d 493 (internal quotation marks omitted). Given the "modest burdens" imposed by the requirement, *id.*, at 201, 130 S. Ct. 2811, 177 L. Ed. 2d 493, the Court required a correspondingly modest level of tailoring. Under that standard, the disclosure requirement passed muster, and the Court refused to facially strike it down.

The public disclosure regimes in both *Shelton* and *Reed* served important government goals. Yet the Court's assessment of each differed considerably because the *First Amendment* burdens differed. This flexible approach is necessary because not all reporting and disclosure regimes burden associational rights in the same way.

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<sup>4</sup>For instance, the Court did not ask whether the public disclosure of signatories' names and addresses was "in proportion to the" government's interest in policing fraud. *Ante*, at 15 (internal quotation marks omitted). Nor did it feel any need to respond to the dissent's description of ways in which Washington's interest could be met without public disclosure. *Reed*, 561 U. S., at 234-238, 130 S. Ct. 2811, 177 L. Ed. 2d 493 (opinion of Thomas, J.). It was enough that public disclosure could "help" advance electoral integrity. *Id.*, at 198, 130 S. Ct. 2811, 177 L. Ed. 2d 493 (majority opinion). The Court is clearly wrong to suggest it applied narrow tailoring in *Reed*. See *ante*, at 11.

2

The Court now departs from this nuanced approach in favor of a "one size fits all" test. Regardless of whether there is any risk of public disclosure, and no matter if the burdens on associational rights are slight, heavy, or nonexistent, disclosure regimes must always be narrowly tailored.

The Court searches in vain to find a foothold for this new approach in precedent. The Court *first* seizes on *Shelton*'s statement that a governmental interest "cannot be pursued by means that broadly stifle [\*57] fundamental personal liberties when the end can be more narrowly achieved." *Ante*, at 9 (quoting 364 U. S., at 488, 81 S. Ct. 247, 5 L. Ed. 2d 231). The Court could not have cherry-picked a less helpful quote. By its own terms, *Shelton* held that an end must be "more narrowly achieved" only if the means "broadly stifle" *First Amendment* liberties, that is, only if the means impose a severe burden on associational rights.<sup>5</sup>

In any event, the Court need not read a few isolated sentences from that opinion to divine *Shelton*'s meaning. As described, see Part II-B-1, *supra*, the Court in *Shelton* concluded that a reasonable "fear of public disclosure" and an asymmetric power dynamic with hiring

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<sup>5</sup>The Court claims that "broadly stifle" refers "to the scope of challenged restrictions" rather than "the severity of any demonstrated burden." *Ante*, at 11. That reading ignores the verb "stifle" and its object, "fundamental personal liberties." The Court wishes the sentence said that a government interest "cannot be pursued by [broad] means." It does not.

The Court also finds meaning in the fact that *Shelton* criticized Arkansas' challenged disclosure regime for not being narrowly tailored. *Ante*, at 11. But the *Shelton* Court had already explained why the failure to narrowly tailor was problematic: because the statute significantly burdened Arkansas teachers' associational rights. See *Shelton*, 364 U. S., at 485-487, 81 S. Ct. 247, 5 L. Ed. 2d 231. In no way did the Court suggest that narrow tailoring was necessary in the absence of a significant burden on associational rights.

authorities would result in a “constant and heavy” pressure on teachers “to avoid any ties which might displease those who control [their] professional destin[ies].” [364 U. S., at 486, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). Recall that a witness had testified that his white supremacist organization would seek to obtain the identities of teachers working on civil rights issues in order to eradicate them from the school system, and that just a year after Arkansas enacted its disclosure law, it enacted a law prohibiting the hiring of members of the NAACP as public school teachers. The problem was [\*58] not the breadth of the inquiry; it was the significant risk that teachers would face serious repercussions for their disclosed associations.<sup>6</sup>

The Court next looks to [McCutcheon v. Federal Election Comm’n, 572 U. S. 185, 134 S. Ct. 1434, 188 L. Ed. 2d 468 \(2014\)](#), which addressed political contribution limits, not disclosure regimes. It is no surprise that the Court subjected the former to narrow tailoring, as *Buckley* had already held that contribution

limits directly “impinge on protected associational freedoms.” [424 U. S., at 22, 96 S. Ct. 612, 46 L. Ed. 2d 659](#); see also [McCutcheon, 572 U. S., at 204, 134 S. Ct. 1434, 188 L. Ed. 2d 468](#) (explaining that aggregate limits on contributions “diminish an individual’s right of political association” by “limit[ing] the number of candidates he supports” or the amount of money he gives). *Buckley* itself distinguished the [First Amendment](#) burdens of disclosure requirements and contribution limits. See [424 U. S., at 64, 96 S. Ct. 612, 46 L. Ed. 2d 659](#) (noting that, unlike contribution limits, “disclosure requirements impose no ceiling on campaign-related activities” and concluding only that **compelled** disclosure “can” infringe associational rights). Apparently, those distinctions no longer matter.

Neither *Shelton* nor *McCutcheon*, then, supports the idea that all disclosure requirements must be narrowly tailored. *McCutcheon* arose in the context of a direct limit on associational freedoms, while the law [\*59] in *Shelton* “broadly stifle[d]” associational rights. Ignoring these distinctions, the Court decides that it will indiscriminately require narrow tailoring for every single disclosure regime. The Court thus trades precision for blunt force, creating a significant risk that it will topple disclosure regimes that should be constitutional, and that, as in *Reed*, promote important governmental interests.

III

A

Under a [First Amendment](#) analysis that is faithful to this Court’s precedents, California’s Schedule B requirement is constitutional. Begin with the burden it imposes on associational rights. Petitioners have unquestionably provided evidence that their donors face a reasonable probability of

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<sup>6</sup> The statement the Court cites from [Baird v. State Bar of Ariz., 401 U. S. 1, 6, 91 S. Ct. 702, 27 L. Ed. 2d 639 \(1971\)](#) (plurality opinion), must be read in a similar context. See *ante*, at 10-11. *Baird* involved the Arizona State Bar’s requirement that lawyers seeking admission disclose their organizational affiliations and face denial if they gave the wrong answers. The “state inquiries” were not just “[b]road and sweeping”; they were designed to identify and “punis[h]” applicants who “[held] certain beliefs” or were “member[s] of a particular political organization.” [401 U. S., at 6, 91 S. Ct. 702, 27 L. Ed. 2d 639](#). As the Court explained, “a State may not inquire about a man’s views or associations solely for the purpose of withholding a right or benefit because of what he believes.” *Id.*, [at 7, 91 S. Ct. 702, 27 L. Ed. 2d 639](#). The Court nowhere suggests that California will “punish” donors for their beliefs. That logic thus has no application here.

The Court also draws on language from [NAACP v. Button, 371 U. S. 415, 83 S. Ct. 328, 9 L. Ed. 2d 405 \(1963\)](#). *Ante*, at 10. But that case did not involve a disclosure requirement at all. It involved a law that made it a crime for a person to advise another of the infringement of her legal rights and to refer her to a group of attorneys, like the legal staff of the NAACP, for assistance.



threats, harassment, and reprisals if their affiliations are made public. See *ante*, at 4. California's Schedule B regulation, however, is a nonpublic reporting requirement, and California has implemented security measures to ensure that Schedule B information remains confidential.<sup>7</sup>

Nor have petitioners shown that their donors, or any organization's donors, will face threats, harassment, or reprisals if their names remain in the hands of a few California state officials. The Court [\*60] notes that, under *Shelton*, disclosure requirements can chill association even absent public disclosure. See *ante*, at 16. In *Shelton*, however, there was a serious concern that hiring authorities would punish teachers for their organizational affiliations. See [364 U. S., at 486, 81 S. Ct. 247, 5 L. Ed. 2d 231](#). By contrast, the Court in no way suggests that California officials will use Schedule B information to retaliate against any organization's donors. If California's reporting requirement imposes any burden at all, it is at most a very slight one.

B

1

Given the modesty of the [First Amendment](#) burden, California may justify its Schedule B requirement with a correspondingly modest

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<sup>7</sup>Although in the Court's view, the actual risk of reprisals is apparently irrelevant, the Court notes that the District Court concluded that California's attorney general could not ensure the confidentiality of Schedule B information. See *ante*, at 17, n. But the Ninth Circuit held this finding to be clearly erroneous because the District Court rested its conclusion "solely on the state's past inability to ensure confidentiality." [903 F. 3d, at 1019](#) (internal quotation marks omitted). The District Court never explained why the current security measures were insufficient to protect donors' confidentiality. As the Ninth Circuit observed, "the changes the Attorney General has adopted since those breaches occurred" show that the "risk of inadvertent disclosure of any Schedule B information in the future is small, and the risk of inadvertent disclosure of the plaintiffs' Schedule B information in particular is smaller still." *Ibid.*; see also n. 1, *supra*.

showing that the means achieve its ends. See [Reed, 561 U. S., at 201, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#). California easily meets this standard.

California collects Schedule Bs to facilitate supervision of charities that operate in the State. As the Court acknowledges, this is undoubtedly a significant governmental interest. See *ante*, at 12-13. In the United States, responsibility for overseeing charities has historically been vested in States' attorneys general, who are tasked with prosecuting charitable fraud, self-dealing, and misappropriation of charitable funds. Effective policing is critical to maintaining public confidence [\*61] in, and continued giving to, charitable organizations. California's interest in exercising such oversight is especially **compelling** given the size of its charitable sector. Nearly a quarter of the country's charitable assets are held by charities registered in California. Brief for Scholars of the Law of **Non-Profit** Organizations as *Amici Curiae* 10; see *ibid.* ("As of June 2018, charities registered in California reported \$295 billion in annual income and net assets of \$851 billion").

The Schedule B reporting requirement is properly tailored to further California's efforts to police charitable fraud. See [Reed, 561 U. S., at 198-199, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#) (noting that disclosure "helps" combat fraud, even if it is not the least restrictive method of doing so). The IRS Schedule B form requires organizations to disclose the names and addresses of their major donors, the total amount of their contributions, and whether the donation was cash or in-kind. See [26 CFR §§1.6033-2\(a\)\(2\)\(ii\), \(iii\)](#). If the gift is in-kind, Schedule B requires a description of the property and its fair market value.

Schedule B and other parts of Form 990 help attorneys in the Charitable Trusts Section of

the California Department of Justice (Section) uncover whether an officer or director of a charity [\*62] is engaged in self-dealing, or whether a charity has diverted donors' charitable contributions for improper use. Appellant-Cross-Appellee's Excerpts of Record in No. 16-55727 etc. (CA9), pp. 575, 716-718 (16-55727 ER). It helps them determine whether a donor is using the charity as a pass-through entity, including as a source of improper loans that the donor repays as a contribution. *Id.*, at 577-578, 716-718. It helps them identify red flags, such as discrepancies in reporting contributions across different schedules. *Id.*, at 578-579, 716-718. And it helps them determine whether a charity has inflated the value of a donor's in-kind contribution in order, for instance, to overstate how efficiently the charity expends resources. *Id.*, at 721-727.

As a former head of the Section described it, Schedule B combined with the rest of Form 990 provides "[a] roadmap to the rest of the investigation that follows." *Id.*, at 717. Indeed, having Schedule Bs on hand is important to attorneys' decisions regarding whether to advance an investigation at all. One of the *first* things an auditor or lawyer does upon receiving a complaint is review the entire Form 990, including Schedule B. *Id.*, at 969-970, [\*63] 996-997, 1062-1063. One Section leader testified that she used Schedule Bs "[a]ll the time" for this purpose. App. in No. 19-251, p. 413.

In sum, the evidence shows that California's confidential reporting requirement imposes trivial burdens on petitioners' associational rights and plays a meaningful role in Section attorneys' ability to identify and prosecute charities engaged in malfeasance. That is more than enough to satisfy the [First Amendment](#) here.

2

Much of the Court's tailoring analysis is categorically inappropriate under the correct standard of review. In any event, the Court greatly understates the importance to California of collecting information on charitable organizations' top donors.

The Court claims that the collection of Schedule Bs does not form an "integral" part of California's fraud detection efforts and has never done "anything" to advance investigative efforts.<sup>8</sup> *Ante*, at 13. The record reveals otherwise. As discussed, Section leaders report that they use Schedule Bs "[a]ll the time" and rely on them to create roadmaps for their investigations. App. in No. 19-251, at 413; see also 16-55727 ER, at 717. The Court further complains that California does not rely on Schedule Bs to [\*64] "initiate" investigations. *Ante*, at 15, 19. But disclosure assists California in its decisions whether to advance or end an investigation. Perhaps the Court's main concern is that California has not identified enough instances in which Schedule B played a unique role in prosecuting charitable malfeasance. But "[l]ike a jigsaw puzzle," investigations often advance "only by placing in the proper place the many pieces of evidence that, taken singly, would show comparatively little." [Andresen v. Maryland](#), 427 U.S. 463, 481, n. 10, 96 S. Ct. 2737, 49 L. Ed. 2d 627 (1976).

The Court next insists that California can rely on alternative mechanisms, such as audit letters or subpoenas, to obtain Schedule B information. But the Section receives as many as 100 charity-related complaints a month.

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<sup>8</sup> The Court goes so far as to suggest that the State does not rely on Schedule B collection to "prevent and police fraud" and to imply the District Court found the same. *Ante*, at 13-14. Yet the District Court expressly acknowledged that it did "not doubt that the Attorney General does in fact use the Schedule Bs it collects." [Thomas More Law Center v. Harris](#), 2016 U.S. Dist. LEXIS 158851, 2016 WL 6781090, \*2 (CD Cal., Nov. 16, 2016).

App. in No. 19-251, at 307. It is not feasible for the Section, which has limited staff and resources, to conduct that many audits. See Appellant-Cross-Appellee's Excerpts of Record in No. 16-56855 etc. (CA9), pp. 512-513. The subpoena process is also time consuming: Letters must go through multiple layers of review and waiting for a response causes further delays during which a charity can continue its malfeasance. App. in No. 19-251, at 412.

Implicitly acknowledging that audits and [\*65] subpoenas are more cumbersome and time consuming, the Court trivializes the State's interest in what it calls "ease of administration." *Ante*, at 15. Yet in various contexts, the Court has recognized that an interest in "efficiency" is critical to the effective operation of public agencies.<sup>9</sup> See, e.g., [Bailey v. United States, 568 U. S. 186, 200, 133 S. Ct. 1031, 185 L. Ed. 2d 19 \(2013\)](#) ("[T]he law enforcement interests in conducting a safe and efficient search" justify detaining "occupants on the premises during the execution of a search warrant"); [Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 564, 93 S. Ct. 2880, 37 L. Ed. 2d 796 \(1973\)](#) (seeking a constitutional balance between the interests of a government employee in commenting on matters of public concern and the interest of the government in the efficiency of the services it performs).

In addition to being burdensome, audit letters and subpoenas can also significantly undercut the Section's work by alerting an organization to the existence of an investigation, giving it a chance to hide assets or tamper with evidence. The Court dismisses this concern as unsubstantiated. Yet one Section head

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<sup>9</sup>Of course, an interest in efficiency cannot justify constitutional violations, but it is an important governmental interest when deciding whether a constitutional violation has taken place at all. See [Bailey v. United States, 568 U. S. 186, 199-200, 133 S. Ct. 1031, 185 L. Ed. 2d 19 \(2013\)](#).

reported that this had "happened several times," and another testified to her personal experience with organizations "fabricat[ing]" and "destroy[ing] records" after being tipped off to an investigation. 16-55727 [\*66] ER, at 590, 998-999.<sup>10</sup> A State surely has a ***compelling*** interest in ensuring that the subject of an investigation does not destroy evidence or hide funds before investigators have an opportunity to find them. Cf. [Kentucky v. King, 563 U. S. 452, 460, 131 S. Ct. 1849, 179 L. Ed. 2d 865 \(2011\)](#) ("[T]he need to prevent the imminent destruction of evidence has long been recognized as a sufficient justification for a warrantless search" (internal quotation marks omitted)). The Court ignores those interests here.

#### IV

In a final coup de grâce, the Court concludes that California's reporting requirement is unconstitutional not just as applied to petitioners, but on its very face. "In the ***First Amendment*** context," such broad relief requires proof that the requirement is unconstitutional in "a substantial number of . . . applications . . . , judged in relation to the statute's plainly legitimate sweep." [United States v. Stevens, 559 U. S. 460, 473, 130 S. Ct. 1577, 176 L. Ed. 2d 435 \(2010\)](#). "Facial challenges are disfavored for several reasons," prime among them because they "often rest on speculation." [Washington State Grange v. Washington State Republican Party, 552 U. S. 442, 450, 128 S. Ct. 1184, 170 L. Ed. 2d 151 \(2008\)](#). Speculation is all the Court has. The Court points to not a single piece of record

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<sup>10</sup>The Court asserts that "the actions of investigators" do not "suggest a risk of tipping off charities" because the Section's standard practice is to send an audit letter early in an investigation. *Ante*, at 14. Where the Section suspects serious fraud, however, it obtains a temporary restraining order to freeze assets before ever contacting the charity. See 16-55727 ER, at 591. The Section's actions thus demonstrate exactly the fear of tipping off charities that this Court so hastily dismisses.

evidence showing that California's reporting requirement will chill "a substantial number" of top donors from giving to their charities of choice.<sup>11</sup> Yet it strikes the requirement down in [\*67] every application.

The average donor is probably at most agnostic about having their information confidentially reported to California's attorney general. A significant number of the charities registered in California engage in uncontroversial pursuits. They include hospitals and clinics; educational institutions; orchestras, operas, choirs, and theatrical groups; museums and art exhibition spaces; food banks and other organizations providing services to the needy, the elderly, and the disabled; animal shelters; and organizations that help maintain parks and gardens. Brief for Public Citizen et al. as *Amici Curiae* 12-13. It is somewhat hard to fathom that donors to the Anderson Elementary School PTA, the Loomis-Eureka Lakeside Little League, or the Santa Barbara County Horticultural Society ("[c]elebrating plants since 1880") are less likely to give because their donations are confidentially reported to California's Charitable Trusts Section.<sup>12</sup>

In fact, research shows that the vast majority

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<sup>11</sup> The Court highlights the "filings of hundreds of organizations as *amici curiae* in support of" petitioners in this suit. *Ante*, at 17. Those briefs, of course, are not record evidence. Moreover, even if those organizations had each provided evidence that California's reporting requirement would subject their top donors to harassment and reprisals (they did not), this still would not demonstrate that a substantial proportion of the reporting requirement's applications are unconstitutional when "judged in relation to [its] plainly legitimate sweep." *United States v. Stevens*, 559 U. S. 460, 473, 130 S. Ct. 1577, 176 L. Ed. 2d 435 (2010). Some 60,000 charities renew their registrations with California each year, and nearly all must file a Schedule B. See *ante*, at 13. The *amici* are just a small fraction of the disclosure requirement's reach.

<sup>12</sup> See California Dept. of Justice, Office of Atty. Gen., Charity Registration Reports (June 15, 2021), [https://www.sbchs.org](https://oag.ca.gov/charities/reports#cr; Santa Barbara County Horticultural Society (June 15, 2021), <a href=).

of donors prefer to publicize their charitable contributions. See Drennan, *Where Generosity and Pride Abide: Charitable Naming Rights*, *80 U. Cin. L. Rev.* 45, 50 (2011) ("Research reveals that anonymous largesse [\*68] from the wealthy has become rare"); Posner, *Altruism, Status, and Trust in the Law of Gifts and Gratuitous Promises*, *1997 Wis. L. Rev.* 567, 574, n. 17 ("[C]haritable gifts are rarely made anonymously"). One study found that anonymous gifting accounted for less than 1% of all donations to Yale Law School, Harvard Law School, and Carnegie Mellon University. Glazer & Konrad, *A Signaling Explanation for Charity*, 86 *Am. Econ. Rev.* 1019, 1021 (1996). Symptomatic of this trend is the explosion in charitable naming rights since the mid-1990s. Drennan, *80 U. Cin. L. Rev.*, at 50, 55. As one author has recounted, "every nook and cranny of [public] buildings" is now "tagged by some wealthy, generous and obviously not publicity-shy donor." Isherwood, *The Graffiti of the Philanthropic Class*, *N. Y. Times*, Dec. 2, 2007.

Of course, it is always possible that an organization is inherently controversial or for an apparently innocuous organization to explode into controversy. The answer, however, is to ensure that confidentiality measures are sound or, in the case of public disclosures, to require a procedure for governments to address requests for exemptions in a timely manner. It is not to hamper all government law enforcement efforts by forbidding confidential disclosures en masse.

Indeed, this [\*69] Court has already rejected such an indiscriminate approach in the specific context of disclosure requirements. Just over a decade ago, in *Reed*, petitioners demonstrated that their own supporters would face reprisal if their opposition to expanding domestic partnership laws became public. That evidence did not support a facial challenge to



Washington's public disclosure law, however, because the "typical referendum petiti[o]n concern[ed] tax policy, revenue, budget, or other state law issues," and "there [was] no reason to assume that any burdens imposed by disclosure of typical referendum petitions would be remotely like the burdens plaintiffs fear in this case." [561 U. S., at 200-201, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#) (internal quotation marks omitted); see also [id., at 202-203, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#) (Alito, J., concurring) ("Many referendum petitions concern relatively uncontroversial matters, and plaintiffs have provided no reason to think that disclosure of signatory information in those contexts would significantly chill the willingness of voters to sign. Plaintiffs' facial challenge therefore must fail" (citation omitted)).

So too here. Many charitable organizations "concern relatively uncontroversial matters" and petitioners "have provided no reason to think that" confidential [\*70] disclosure of donor information "would significantly chill the willingness of " most donors to give. Nor does the Court provide such a reason. It merely highlights threats that public disclosure would pose to these two petitioners' supporters. Those threats provide "scant evidence" of anything beyond "the specific harm" that petitioners' donors might experience were their Schedule B information publicly disclosed. [Id., at 200-201, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#). Petitioners' "facial challenge therefore must fail." [Id., at 203, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#) (Alito, J., concurring).

How, then, can their facial challenge succeed? Only because the Court has decided, in a radical departure from precedent, that there no longer need be any evidence that a disclosure requirement is likely to cause an objective burden on [First Amendment](#) rights before it can be struck down.

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Today's decision discards decades of [First Amendment](#) jurisprudence recognizing that reporting and disclosure requirements do not directly burden associational rights. There is no other explanation for the Court's conclusion that, **first**, plaintiffs do not need to show they are actually burdened by a disclosure requirement; second, every disclosure requirement demands narrow tailoring; and third, a facial challenge can succeed in the absence [\*71] of any evidence a state law burdens the associational rights of a substantial proportion of affected individuals.

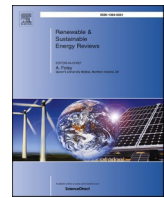
That disclosure requirements directly burden associational rights has been the view of Justice Thomas, see [id., at 232, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#) (dissenting opinion), but it has never been the view of this Court. Just 11 years ago, eight Members of the Court, including two Members of the current majority, recognized that disclosure requirements do not directly interfere with [First Amendment](#) rights. See [id., at 196, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#) (majority opinion). In an opinion barely mentioned in today's decision, the Court in *Reed* did the opposite of what the Court does today. **First**, it demanded objective evidence that disclosure risked exposing supporters to threats and reprisals; second, it required only a loose means-end fit in light of the "modest" burden it found; and third, it rejected a facial challenge given petitioners' failure to establish that signatories to the "typical" referendum had any reason to fear disclosure. See [id., at 200-201, 130 S. Ct. 2811, 177 L. Ed. 2d 493](#). In so doing, the Court ensured that it would not "short circuit the democratic process by preventing laws embodying the will of the people from being implemented in a manner consistent with the Constitution." [Washington State Grange, 552 U. S., at 451, 128 S. Ct. 1184, 170 L. Ed. 2d 151](#).

The Court 11 years later [\*72] apparently has a different view of its role. It now calls upon the federal courts to serve “as virtually continuing monitors of the wisdom and soundness of [governmental] action.” [Laird, 408 U. S., at 15, 92 S. Ct. 2318, 33 L. Ed. 2d 154](#). There is no question that petitioners have shown that their donors reasonably fear reprisals if their identities are publicly exposed. The Court and I, however, disagree about the likelihood of that happening and the role Schedule Bs play in the investigation of charitable malfeasance. If the Court had simply granted as-applied relief to petitioners based on its reading of the facts, I would be sympathetic, although my own views diverge. But the Court’s decision is not nearly so narrow or modest. Instead, the Court jettisons completely the longstanding requirement that plaintiffs demonstrate an actual [First Amendment](#) burden before the Court will subject government action to close scrutiny. It then invalidates a regulation in its entirety, even though it can point to no record evidence demonstrating that the regulation is likely to chill a substantial proportion of donors. These moves are wholly inconsistent with the Court’s precedents and our Court’s long-held view that disclosure requirements only indirectly burden [First Amendment](#) [\*73] rights. With respect, I dissent.

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## ATTACHMENT 4



# A review of the value of solar methodology with a case study of the U.S. VOS

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## ABSTRACT

Distributed generation with solar photovoltaic (PV) technology is economically competitive if net metered in the U.S. Yet there is evidence that net metering is misrepresenting the true value of distributed solar generation so that the value of solar (VOS) is becoming the preferred method for evaluating economics of grid-tied PV. VOS calculations are challenging and there is widespread disagreement in the literature on the methods and data needed. To overcome these limitations, this study reviews past VOS studies to develop a generalized model that considers realistic future avoided costs and liabilities. The approach used here is bottom-up modeling where the final VOS for a utility system is calculated. The avoided costs considered are: plant O&M fixed and variable; fuel; generation capacity, reserve capacity, transmission capacity, distribution capacity, and environmental and health liability. The VOS represents the sum of these avoided costs. Each sub-component of the VOS has a sensitivity analysis run on the core variables and these sensitivities are applied for the total VOS. The results show that grid-tied utility customers are being grossly under-compensated in most of the U.S. as the value of solar eclipses the net metering rate as well as two-tiered rates. It can be concluded that substantial future work is needed for regulatory reform to ensure that grid-tied solar PV owners are not unjustly subsidizing U.S. electric utilities.

## 1. Introduction

Solar photovoltaic (PV) technologies have had a rapid industrial learning curve [1–4], which has resulted in continuous cost reductions and improved economics [5,6]. This constant cost reduction pressure has resulted in a spot price of polysilicon Chinese-manufactured PV modules of only US\$0.18/W as of April 2020 [7]. There are several technical improvements, which are both already available and slated to drive the costs further down such as black silicon [8–10]. The International Renewable Energy Agency (IRENA) can thus confidently predict that PV prices will fall by another 60% in the next decade [11]. However, even at current prices, any scale of PV provides a leveled cost of electricity (LCOE) [12] lower than the net metered cost of grid electricity [13] and this will only improve with storage costs declining [14–18]. Specifically, PV already provides a lower leveled cost of electricity [12,19,20] than coal-fired electricity [13,21,22]. In addition, PV technology can be inherently distributed (e.g. each electricity consumer produces some or all of their electricity on site thus becoming ‘prosumers’). Distributed generation with PV has several technical

advantages, including improved reliability, reduced transmission losses [23,24], enhanced voltage profile, reduced transmission and distribution losses [25], transmission and distribution infrastructures deferral, and enhanced power quality [26]. As PV prices decline, prices of conventional fossil fuel-based electricity production are increasing due to aging infrastructure [27–29], increased regulations (in some jurisdictions) [30–33], fossil fuel scarcity [34–36], and pollution costs [37–41]. Thus, PV represents a threat to conventional utility business models [42] and there is evidence that some utilities are manipulating rates to discourage distributed generation with solar [43], while others are embracing it such as Austin Texas or the state of Minnesota [44]. Rates structures vary widely throughout the U.S [45–48]. and there has been significant effort to determine the actual value of solar (VOS) electricity.

This shift towards VOS is fueled by criticisms of its predecessor [49], net metering, that is misrepresenting the true value of distributed solar generation [50–52]. VOS is more representative of the electricity cost because under a Value of Solar Tariff (VOST) scheme, the utility purchases part of, or the whole net solar photovoltaic electricity generation from its customers, therefore dissociating the VOST from the electricity

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**Nomenclature:**

$B$	Burner tip fuel price [\$/MMBtu]
$C_D$	Distribution capacity [MW]
$C_G$	Utility generation capacity [p.u.]
$C_H$	Health cost of natural gas [\$/kWh]
$C_{PV}$	PV capacity for year 'n' [kW]
$C_T$	Transmission capacity [p.u.]
$D$	Utility Discount rate
$D_E$	Environmental discount rate
$D_H$	Heat rate degradation rate
$D_{PV}$	Degradation rate of PV
$E$	Environmental cost [\$/MMBtu]
$F$	Utility discount factor
$F_E$	Environmental discount factor
$h$	Number of hours in the analysis period
$H_C$	Heat rate of combined cycle turbine [Btu/kWh]
$H_{CT}$	Heat rate of peaker combustion turbine [Btu/kWh]
$H_n$	Heat rate for year n [Btu/kWh]
$H_P$	Heat rate of the plant [Btu/kWh]
$H_S$	Solar heat rate [Btu/kWh]
$i$	Number of years in analysis period
$I_C$	Installation cost of combined cycle gas turbine [\$/kW]
$I_D$	Investment on distribution capacity per year without PV [\$/]

$I_{DP}$	Investment on distribution capacity per year with PV [\$/]
$I_P$	Installation cost of peaker combustion turbine [\$/kW]
$K$	Growth rate
$M$	Reserve capacity margin
$n$	nth year of analysis period
$O$	Output of the PV [kWh]
$PL1$	1st year load capacity [kW]
$PL10$	10th year load capacity [kW]
$Q$	Distribution cost [\$/kW]
$S$	PV fleet shape [kW]
$S_C$	Solar capacity cost [\$/kW]
$U_C$	Utility cost [\$/]
$U_F$	Utility fixed operation and maintenance cost [\$/kW]
$U_P$	Utility price [\$/kWh]
$U_T$	Utility transmission capacity cost [\$/kW]
$U_V$	Utility variables operation and maintenance cost [\$/kWh]
$VOS$	Value of solar [\$/kWh]
$V_x$	$V_1$ : Avoided operation and maintenance fixed cost [\$/] $V_2$ : Avoided operation and maintenance variable cost [\$/] $V_3$ : Avoided fuel cost [\$/] $V_4$ : Avoided generation capacity cost [\$/] $V_5$ : Avoided reserve Capacity cost [\$/] $V_6$ : Avoided transmission capacity cost [\$/] $V_7$ : Avoided distribution cost [\$/] $V_8$ : Avoided environmental cost [\$/] $V_9$ : Avoided health liability [\$/]

retail price [51,53]. Performing a complete VOS calculation, however, is challenging. One of the main challenges is data availability and accuracy [54,55]. Three data challenges have been identified by Ref. [55] that are: 1) the time granularity of the solar irradiation data, 2) the origin of the data, modeled versus measured, and 3) the data measurement accuracy. Other challenges faced by utilities while assessing the VOS are which components to include in the calculations, and what calculations method to assess the value of each components [56]. The possible components across the literature that are suggested to be included in a VOS as avoided costs and solar benefits are: **energy production costs** (operation and maintenance) [45–47,57–63], **electricity generation capacity costs** [45–47,50,57–63], **transmission capacity costs** [45–47,50,57–61,63], **distribution capacity costs** [45–47,50,57–63], **fuel costs** [45–47,50,57,60–63], **environmental costs** [45,47,57,58,60–63], **ancillary including voltage control benefits** [47,57–59,63], **solar integration costs** [47], **market price reduction benefits** [47,60], **economic development value or job creation** [46,47,57,60,61], **health liability costs** [57,60,64], and **value of increased security** [47,57]. A guidebook has been developed by the United States' Interstate Renewable Energy Council (IREC) for the calculation of several of the VOS components [57]. These methods have been further developed by the U.S. National Renewable Energy Laboratory (NREL) [58]. NREL has provided more detailed calculation methods than the guidebook from the IREC with a different level of accuracy. The methods with a higher level of accuracy are more complicated to implement and require a higher level of data granularity. A qualitative study on VOS performed in 2014 suggested the inclusion of all relevant components in a VOS studies [64]. The calculation of the VOS can be done annually, as in the case of Austin Energy [50,53], or can be fixed for a selected period, as per the case of Minnesota state's VOS (25 years) [45,53]. There are recently an increasing number of studies looking into externality-based components of VOS especially environmental costs and health liability costs [65–67]. This is because a country with high solar PV penetration rate provides a healthy population according to a German study [68]. An estimated average of 1424 lives could be saved each summer in the Eastern United States, and \$13.1 billion in terms of health savings if the total electricity generation capacity in the Eastern United States included 17% of solar

PV [69]. For the entire U.S. if coal-fired electricity were replaced with solar generation, roughly 52,000 premature American deaths would be prevented from reduced air pollution alone [70]. Not surprisingly, the latest report from North Carolina Clean Energy Technology Center found out that there are policy changes on VOS across the United States with 46 states, in addition of DC considering making significant changes in their solar policies and might be transitioning to a VOS model in coming years [63].

This indicates VOS is the way of the future for grid integrated PV, but how exactly should solar be valued on the modern grid? In this study the VOS literature is reviewed, and a generalized model is developed taking realistic future avoided costs and liabilities into account from the literature. The approach used here is a bottom-up modeling where the final value of solar to a utility system is calculated. This model factors in the existing parameters, that have been identified in VOS studies in different U.S. jurisdictions. The approach starts from the existing formula to calculate the leveled cost of electricity from solar PV technology [12] and updates the formula by adding the avoided and opportunity costs and the effect of different externalities. The costs considered in the study are: avoided plant operation and maintenance (O&M) fixed cost; avoided O&M variable cost; avoided fuel cost; avoided generation capacity cost, avoided reserve capacity cost, avoided transmission capacity cost, avoided distribution capacity cost, avoided environmental cost, and the avoided health liability cost. The value of solar represents the sum of these costs. Each sub-component of the VOS has a sensitivity analysis run on the core variables and these sensitivities are applied for the total VOS. These sensitivities are limited by the best available data on the variables in the literature and future work is needed to quantify the secondary costs that would lead to an even higher VOS. The conservative results developed here are presented and discussed in the context of aligning policy and regulations with appropriate compensation for PV-asset owners and electric utility customers.



## 2. Methods/theory

### 2.1. Avoided plant O&M – fixed cost ( $V_1$ )

The use of solar energy results in a displacement of energy production from conventional energy sources. The avoided cost of plant operation and maintenance ( $V_1$ ) [\$] depends on the energy saved by using solar PV for electricity generation instead of conventional energy generation processes. Equation (1) describes the calculation of the capacity of solar PV ( $C_{PV}$ ) [kW] throughout the lifetime of the solar PV system. During the first year of operation, the installed solar PV system is considered to not have suffered any degradation. Therefore, the capacity has a value of one. The degradation of the installed solar PV system is expressed by the degradation rate of PV ( $D_{PV}$ ) and for a marginal year ( $n$ ), the marginal capacity of the installed PV system for that year would be:

$$C_{PV} = (1 - D_{PV})^n \quad (1)$$

The fixed O&M cost is directly linked to the need for new conventional electricity generation plants. If the construction of new conventional generators in the location of interest can be avoided, there is no need to include the fixed O&M in the valuation of solar for this location. To calculate the value of the fixed O&M ( $V_1$ ), the value of the utility cost ( $U_C$ ) [\$] needs to be known first. The utility cost depends on four parameters, the capacity of solar PV ( $C_{PV}$ ) mentioned above, the utility capacity ( $C_G$ ) [p.u.], the utility fixed O&M cost ( $U_F$ ) [\$/kW], and the utility discount factor ( $F$ ). To calculate this utility cost, first the ratio of the capacity of solar to the utility capacity is calculated. This ratio is then multiplied by the utility fixed O&M cost. A discount is applied to the result by multiplying it by the utility discount factor [71]. The discount factor ( $F$ ) depends on the year and can be calculated by using the discount rate ( $D$ ). The discount factor for year ( $n$ ) is [45]:

$$F = \frac{1}{(1 + D)^n} \quad (2)$$

The discount rate used in the formula describes the uncertainty and the fluctuation of the value of money in time. The value of the discount rate differs when considered from a utility point of view or a societal point of view and can highly impact the utility cost. While considering the economics of solar PV systems [57], has suggested the use of a discount rate lower than the value used by the utility.

$$U_C = U_F * \frac{C_{PV} * F}{C_G} \quad (3)$$

The avoided plant O&M fixed cost ( $V_1$ ) is then calculated by summing the utility cost for all the years included in the analysis period.

$$V_1 = \sum_0^i U_C \quad (4)$$

### 2.2. Avoided plant O&M – variable cost ( $V_2$ )

The utility cost for the avoided variable O&M cost ( $V_2$ ) [\$] is calculated by multiplying the utility variable O&M cost ( $U_V$ ) [\$/kWh] by the energy saved by using solar PV systems or the output of the solar PV system ( $O$ ) [kWh], and the result is discounted by the discount factor ( $F$ ).

$$U_C = U_V * O * F \quad (5)$$

The avoided variable O&M ( $V_2$ ) cost is the sum of the utility cost over the analysis period:

$$V_2 = \sum_0^i U_C \quad (6)$$

### 2.3. Avoided fuel cost ( $V_3$ )

Additionally, the calculation of the utility price ( $U_P$ ) [\$/kWh]

require the knowledge of the equivalent heat rate of a marginal solar. According to Ref. [72], the heat rate [Btu/kWh] describes how much fuel-energy, on average, a generator uses in order to produce 1 kWh of electricity. It is typically used in the energy calculation of thermal-based plants and is therefore misleading for the calculation of solar energy production. Since the method evaluates the avoided cost from thermal-based plants, however, it is applied to solar PV generation. The heat rate ( $H_S$ ) [Btu/kWh] of solar PV or displaced fuel heat rate during the first marginal year is calculated as:

$$H_S = \frac{\sum_0^h (H_p * S)}{\sum_0^h S} \quad (7)$$

In the equation above, the heat rate ( $H_p$ ) [Btu/kWh] represent the real value of the utility plant's heat rate during the operation hours of the solar PV systems over the analysis period and the parameter ( $S$ ) [kW] describes the PV fleet shape that is the hourly PV fleet shape production over the hours ( $h$ ) in the analysis period.

After the heat rate for the first year has been calculated, the heat rate for the succeeding years in the analysis period can be calculated by the following equation [45]:

$$H_n = H_S * (1 - D_H)^n \quad (8)$$

The primary use of heat rates is the assessment of the thermal conversion efficiency of fuel into electricity by conventional power plants. As a result, it is natural to deduce that the rate at which the heat rate ( $D_H$ ) decreases corresponds to the efficiency lost rate of the power plant [73].

The utility price ( $U_P$ ) depends on the heat rates and can be calculated once the heat rate is known as:

$$U_P = \frac{B * H_n}{10^6} \quad (9)$$

Another parameter to account for is the burner tip price ( $B$ ) [\$/MMBtu]. The burner tip price describes the cost of burning fuel to create heat in any fuel-burning equipment [74].

The avoided fuel cost ( $V_3$ ) [\$] is calculated in a similar way as the value of the fixed O&M. First, the utility cost is calculated by multiplying the value of the per unit PV output ( $O$ ) by the utility price ( $U_P$ ). The result is then discounted by the discount factor. The discount factor used in the case of the avoided fuel cost depends on the treasury yield [45]. The avoided fuel cost is obtained by summing up the utility cost over the analysis period.

$$U_C = U_P * O * F \quad (10)$$

$$V_3 = \sum_0^i U_C \quad (11)$$

### 2.4. Avoided generation capacity cost ( $V_4$ )

The installation of solar systems reduces the generation of electricity from new plants. This is represented by the avoided capacity cost. To calculate the avoided generation capacity cost, the solar capacity cost ( $S_C$ ) [\$/kW] needs to be known. Two variables are essential to evaluate the solar capacity cost, the cost of peaker combustion turbine ( $I_P$ ) [\$/kW] and the installed capital cost ( $I_C$ ) [\$/kW]. The cost of peaker combustion turbine ( $I_P$ ) is the cost associated with the operation of a turbine that function only when the electricity demand is at its highest. The installed capital cost ( $I_C$ ) describes the cost of combined cycle gas turbine updated by the cost based on the heat rate. The solar capacity can be calculated as follows [75]:

$$S_C = I_C + (H_S - H_C) * \frac{I_P - I_C}{H_{CT} - H_C} \quad (12)$$

$H_{CT}$  [Btu/kWh] and  $H_C$  [Btu/kWh] are respectively the heat rate of the peaker combustion turbine, and the combined cycle gas turbine. After the calculation of the solar capacity cost ( $S_C$ ), the utility cost can be

obtained by first, multiplying the ratio of solar PV capacity ( $C_{PV}$ ) and utility generation capacity ( $C_G$ ) by the value of solar capacity cost ( $S_C$ ). Then, the result is discounted by the discount factor ( $F$ ) to obtain the final value of the utility cost. And as in the previous cases the value of avoided generation capacity is the sum of the utility cost over the analysis period.

$$U_C = S_C * \frac{C_{PV}}{C_G} * F \quad (13)$$

$$V_4 = \sum_0^i U_C \quad (14)$$

### 2.5. Avoided reserve capacity cost ( $V_5$ )

The calculation of the avoided reserve capacity cost ( $V_4$ ) [\$] follows the same pattern as the avoided cost of generation capacity. But in this case, the effective solar capacity, that is the ratio of the solar PV capacity ( $C_{PV}$ ) and utility generation capacity ( $C_G$ ) is multiply by the solar capacity cost, then the result is multiplied by the reserve capacity margin ( $M$ ) to obtain the utility costs. After that, the utility cost is discounted as previously described by the discount factor ( $F$ ). Then, the avoided reserve capacity is calculated by adding up the utility cost over the analysis period [58].

$$U_C = S_C * \frac{C_{PV}}{C_G} * M * F \quad (15)$$

$$V_5 = \sum_0^i U_C \quad (16)$$

### 2.6. Avoided transmission capacity cost ( $V_6$ )

The avoided transmission capacity cost ( $V_6$ ) [\$] calculation is also performed similarly to the avoided generation capacity cost. This cost describes the losses that are avoided when electricity does not have to be transported on long distance because of installed solar systems. It is calculated by first multiplying the utility transmission capacity cost ( $U_T$ ) [\$/kW] by the solar PV capacity ( $C_{PV}$ ). The result is then divided by the transmission capacity ( $C_T$ ) [p.u.] and the discount factor ( $F$ ) is applied to obtain the utility cost for a marginal year. The avoided transmission cost is calculated by the sum, over the years in the analysis period, of the corresponding utility costs [76].

$$U_C = U_T * \frac{C_{PV}}{C_T} * F \quad (17)$$

$$V_6 = \sum_0^i U_C \quad (18)$$

### 2.7. Avoided distribution capacity cost ( $V_7$ )

The two major variables that influence the avoided distribution capacity cost ( $V_7$ ) [\$] are the peak growth rate ( $K$ ) and the system wide costs. The system wide costs account for several financial aspects of a distribution plant, among which, overhead lines and devices, underground cables, line transformers, leased property, streetlights, poles, towers etc. [77].

All the deferrable system wide costs throughout a year have been summed up and the result divided by the yearly peak load increase in kW over a total period of a decade to obtain the distribution cost per growth of demand.

The ratio of the 10th year peak load ( $PL_{10}$ ) [kW] and the 1st year peak load ( $PL_1$ ) [kW] are used in the calculation of the growth rate ( $K$ ) of demand. The expression of the growth rate ( $K$ ) is as follows [45,78]:

$$K = \left( \frac{PL_{10}}{PL_1} \right)^{\frac{1}{10}} - 1 \quad (19)$$

The distribution capital cost ( $Q$ ) [\$/kW] is utility owned data and depends on the utility, and the growth rate ( $K$ ) that can be obtained by

using the previous formula. An escalation factor is necessary to evaluate the distribution cost for deferral consecutive years [79].

After obtaining the distribution cost ( $Q$ ) from the utility and growth rate ( $K$ ) calculated, the distribution capacity ( $C_D$ ) [kW] can be calculated from the growth rate. The result is then multiplied by the distribution cost and discounted by the discount factor ( $F$ ) to get the discounted cost for a particular year. The discounted cost for the analysis period can in turn be used to calculate the investment during each year ( $I_D$ ) [\$] of the analysis period [45].

$$I_D = C_D * Q * F \quad (20)$$

When there is no other generation system than solar PV that comprised the installed capacity, the investment per year ( $I_{DP}$ ) [\$] in terms of deferred distribution can be calculated from the investment deferred [45].

$$I_{DP} = C_D * Q * DF \quad (\text{in terms of deferred distribution}) \quad (21)$$

After obtaining the yearly investment without PV ( $I_D$ ) and the yearly investment in terms of deferred distribution ( $I_{DP}$ ), the utility cost can be obtained by dividing the difference between the yearly investment without PV and the yearly investment with PV by the distribution capacity ( $C_D$ ). This utility cost can be called the deferred cost per kW of solar. This deferred cost per kW of solar is discounted by the discount factor ( $F$ ), multiplied by the solar PV capacity, and summed up over the analysis period to obtain the avoided distribution capacity cost.

$$U_C = \frac{I_D - I_{DP} * F * C_{PV}}{C_D} \quad (22)$$

$$V_7 = \sum_0^i U_C \quad (23)$$

### 2.8. Avoided environmental cost ( $V_8$ )

The three major pollutants that are considered in the calculation of the avoided environmental cost ( $V_8$ ) [\$] are: greenhouse gases (GHGs), pollutants sulfur dioxide, nitrogen oxide, and hazardous particulates [80].

The two parameters that influences the cost linked to  $CO_2$  and other greenhouse gasses' emission are the social cost of  $CO_2$  and the gas emission factor [81]. With these two variables, the cost of avoided  $CO_2$  can be calculated in dollars and then the real value linked to this cost is obtained by converting the previously calculated value in current value of dollars. This is done by multiplying the externality cost of  $CO_2$  by the consumer price index (CPI) [82]. The obtained result is then multiplied by the general escalation rate for the following years [80]. The cost of  $CO_2$  for every year is obtained by multiplying the previous value by pounds of  $CO_2$  per kWh. The same logic is applied to the other pollutants to calculate the related costs and the cost related to all three categories of pollutant are added up to get the environmental cost ( $E$ ) [\$/MMBtu].

By multiplying the environmental cost by the solar heat rate ( $H_S$ ), the utility cost ( $U_C$ ) is obtained. An environmental discount factor ( $F_E$ ) is applied to the utility factor. The environmental discount factor ( $F_E$ ) is defined as follows [83]:

$$F_E = \frac{1}{(1 + D_E)^n} \quad (24)$$

Here,  $D_E$  is the environmental discount rate taken from the Social Cost of Carbon report [81].

$$U_C = E * H_S * F_E * O \quad (25)$$

$$V_8 = \sum_0^i U_C \quad (26)$$

### 2.9. Avoided health liability cost ( $V_9$ )

The use of solar PV systems prevents part of the emissions of

pollutants from getting into the air. This can in turn result in great health benefits. The harmful pollutants that greatly impact human health are NO<sub>x</sub> and SO<sub>2</sub>. These two chemicals react with other compounds when they are released in the air to form a heavy and harmful product that is called particulate matter PM<sub>2.5</sub>, [84–86]. Particulate matter PM<sub>2.5</sub>, can cause diseases such as lung cancer and cardiopulmonary diseases [87]. It is difficult to evaluate the cost related to the avoided health liabilities and the saved lives. Several works have investigated the calculation of the cost of human health related to electricity production through fossil fuels [88–91]. Nevertheless, the most relevant approach is the work of [91] because the methods accounts for changes of the cost at a regional and plant level. This has been made possible because of data collected by EPA on the emission level of facilities through the Clean Air Markets Program. The result obtained by Ref. [91] is conservative as it does not include environmental impacts over the long term (e.g. climate change) [66,68,69,92]. The calculation of the cost of health liability by Ref. [91] depends on the quantity of pollutants emitted [tons/year] during a year, the cost of a unit mass of emission for each pollutant in [\$/tons], and the annual gross load [kWh/year].

The health cost of energy produced by fossil fuel sources (C<sub>H</sub>) [\$/kWh] obtained by Ref. [91] are used to calculate the utility cost. The utility cost (U<sub>C</sub>) is the product of the health cost by the PV systems output (O), that is discounted by the environmental discount factor (F<sub>E</sub>).

$$U_C = C_H * O * F_E \tag{27}$$

The avoided health liability cost (V<sub>9</sub>) [\$] is then calculated by:

$$V_9 = \sum_0^i U_C \tag{28}$$

### 2.10. Value of solar (VOS)

There are three different ways to represent the value of solar. It can be expressed either as the annual cost [\$] over the analysis period or the lifetime of the installed solar photovoltaic system, or as the cost per unit of solar PV power installed [\$/kWh], or finally as the cost of generated electricity by the solar system [\$/kWh] [58]. The most commonly used metric to express the VOS is the cost of electricity generated by the solar system [\$/kWh] because it is user friendly and is the same metric used by utilities on electricity bills [58]. To calculate the levelized value of VOS per kilowatt-hour of electricity produced, the sum of the value of all the avoided cost is calculated and then divided by the total amount of energy produced (O) during the analysis period discounted by the discount factor (F).

$$VOS = \frac{V_1 + V_2 + V_3 + V_4 + V_5 + V_6 + V_7 + V_8 + V_9}{\sum_0^i (O * F)} \tag{29}$$

where:

- V<sub>1</sub>: Avoided O&M fixed cost.
- V<sub>2</sub>: Avoided O&M variable cost.
- V<sub>3</sub>: Avoided fuel cost.
- V<sub>4</sub>: Avoided generation capacity cost.
- V<sub>5</sub>: Avoided reserve capacity cost.
- V<sub>6</sub>: Avoided transmission capacity cost.
- V<sub>7</sub>: Avoided distribution cost.
- V<sub>8</sub>: Avoided environmental cost.
- V<sub>9</sub>: Avoided health liability cost.
- O: Output of the solar PV system.
- F: Utility discount factor.

### 3. Sensitivity

The calculation of VOS requires several parameters that come from different sources. Some parameters are location dependent, while other parameters are state dependent, and there are parameters that are utility dependent. Many of these parameters can also change from one year to

another. As a result, there are wide differences in the calculation of VOS across the literature [56]. The utility-related parameters that can change from one VOS calculation to another are the number of years in the analysis period (i), the utility discount rate (D), the utility degradation rate, the utility O&M fixed, and variable costs, the O&M cost escalation rate, the hourly heat rate (H<sub>P</sub>), the heat rate degradation rate (D<sub>H</sub>), the reserve capacity margin (M), the transmission capacity cost (U<sub>T</sub>), the peak load of year 1 (PL<sub>1</sub>) and year 10 (PL<sub>10</sub>), the distribution cost (Q), the distribution cost escalation factor (G<sub>D</sub>), and the distribution capacity (C<sub>D</sub>). Parameters such as the cost of peaker combustion turbine (I<sub>P</sub>), the cost of combine cycle gas turbine (I<sub>C</sub>), the heat rate of peaker combustion turbine (H<sub>CT</sub>), and the heat rate of combine cycle gas turbine (H<sub>C</sub>) can be either obtained from the utility or from the U.S. Energy Information Agency. The solar PV fleet (S) can also be obtained from the utility or by simulation using the open source Solar Advisory Model (SAM) (<https://github.com/NREL/SAM>) [45]. Other variables that can affect the VOS but are not controlled by the utility are the PV degradation rate (D<sub>PV</sub>), the environmental discount factor (F<sub>E</sub>), the environmental cost of conventional energy, the health cost of conventional energy, and the cost of natural gas on the energy market. Table 1 summarizes high and low estimates of the values for the variables that are required to perform a VOS calculation and the VOS component they are used to calculate.

#### 3.1. Number of years in analysis period

The number of years in the analysis period varies and can be as low as 20 years, and as high as 30 years or more [12,57]. The typical warranty provided by solar panels manufacturer is 25 years. As a result, it is reasonable to set the lowest value of the analysis period to 25 years. Also, solar modules have proved to continue to reliably deliver energy 30 years after the installation of the system [57], therefore, 30 years has been set as the higher value of the analysis period in this study. Keyes et al. have pointed out that utility planning is often over shorter time periods (e.g. 10–20 years) [57]. However, economic decisions should be made over the entire life of the physical project not an arbitrary cutoff date [102] and there are existing methods to estimate the load growth on the utility side as it is usually done for conventional energy generators [53].

#### 3.2. PV system degradation rate

The degradation rate of PV panels overtime depends on the location of operation as well as climate conditions (temperature, wind speed, dust, etc.). A statistical study conducted by the National Renewable Energy Laboratory [93] has found the value of the PV system degradation rate to be comprised between 0.5% and 1%. These two values are the boundaries that will be used as low and high values for the sensitivity analysis on the PV system degradation rate.

#### 3.3. Utility discount rate

The discount rate is used to assess the change in money value overtime. This value can change depending not only on the location, but also, on the utility. A discount rate value as high as 9% can be used or a value as low as the inflation rate might be used. The discount rate used by utilities are usually in the high values, but the social discount rate is closer to the inflation rate [57]. As a result, 9% will be considered as the high-end value of the discount rate while the current inflation rate of 2.18% will be considered for the lowest value. It is important to note that the value of the inflation rate changes with time and if this value is chosen as the discount rate it should be updated regularly for new calculations of the VOS. Also, the value of the inflation rate can be subjected to ongoing events. The value of the inflation rate of 2.18% was chosen at a date before the coronavirus outbreak in the United States that is ongoing. The outbreak has brought the inflation rate to as low as



**Table 1**  
Assumptions used for required variables for a VOS calculation.

Variable	High estimate	Source	Low estimate	Source	VOS components
Degradation rate of PV ( $D_{PV}$ ) [%]	1	[93]	0.5	[57,93,94]	All components
Distribution capacity ( $C_D$ ) [kW]	429,000	[95]	237,000	[95]	Avoided distribution cost ( $V_7$ )
Distribution cost ( $Q$ ) [\$/kW]	1104	[95]	678	[95]	Avoided distribution cost ( $V_7$ )
Environment discount rate ( $D_E$ ) [%]	2.5	[81]	5	[81]	Avoided environmental cost ( $V_8$ )
Environmental Cost ( $E$ ) [\$/metric tons of $CO_2$ ]	[62–89]	[81]	[12–23]	[81]	Avoided environmental cost ( $V_8$ )
Health cost of natural gas ( $C_H$ ) [\$/kWh]	0.025	[91]	0.025	[91]	Avoided health liability cost ( $V_9$ )
Heat rate degradation rate ( $D_H$ ) [%]	0.2	[96]	0.05	[96]	•Avoided fuel cost ( $V_3$ ) •Avoided environmental cost ( $V_8$ )
Heat rate of combined cycle gas ( $H_C$ ) [Btu/kWh]	7627	[97]			•Avoided generation capacity cost ( $V_4$ ) •Avoided reserve capacity cost ( $V_5$ )
Heat rate of peaker combustion turbine ( $H_{CT}$ ) [Btu/kWh]	11,138	[97]			•Avoided generation capacity cost ( $V_4$ ) •Avoided reserve capacity cost ( $V_5$ )
Installation capital cost of combined cycle gas turbine ( $I_C$ ) [\$/kW]	896	[98]			•Avoided generation capacity cost ( $V_4$ ) •Avoided reserve capacity cost ( $V_5$ )
Installation cost of peaker combustion turbine ( $I_P$ ) [\$/kW]	1496	[98]			•Avoided generation capacity cost ( $V_4$ ) •Avoided reserve capacity cost ( $V_5$ )
Load Growth Rate ( $K$ ) [%]	1.17	[99]	−0.94	[99]	Avoided distribution capacity cost ( $V_7$ )
Number of years in analysis period	30	[57]	25	PV industry warranties	All components
Reserve capacity margin ( $M$ ) [%]	36	[100]	13	[100]	Avoided reserve capacity ( $V_5$ )
Solar Heat Rate ( $H_S$ ) [Btu/kWh]	8000	[53]			•Avoided fuel cost ( $V_3$ ) •Avoided generation capacity cost ( $V_4$ ) •Avoided reserve capacity cost ( $V_5$ ) •Avoided environmental cost ( $V_8$ )
Transmission capacity cost ( $U_T$ ) [\$/kW]	130.535	[101]	17.895	[101]	Avoided transmission capacity ( $V_6$ )
Utility Discount rate ( $D$ ) [%]	9	[57]	2.18	[57]	•Avoided plants O&M fixed cost ( $V_1$ ) •Avoided plants O&M variable ( $V_2$ ) •Avoided generation capacity cost ( $V_4$ ) •Avoided reserve capacity cost ( $V_5$ ) •Avoided transmission capacity cost ( $V_6$ )
Utility fixed O&M cost ( $U_F$ ) [\$/kW]	18.86	[95]	7.44	[95]	•Avoided distribution capacity cost ( $V_7$ ) Avoided O&M fixed cost ( $V_1$ )
Utility variable O&M cost ( $U_V$ ) [\$/kWh]	0.01153	[95]	0.00216	[95]	Avoided O&M variable cost ( $V_2$ )

0.25%. This value will not be used to run a sensitivity analysis because of the special conditions in which it occurred.

### 3.4. Environmental cost

The environmental cost associated with electricity production through conventional energy sources depends on the cost associated with the pollution from carbon dioxide ( $CO_2$ ), carbon monoxide (CO), nitrogen oxide ( $NO_x$ ), and hazardous particulates (PM). The environmental cost of carbon dioxide dominates the cost of the other components. Different estimates of the  $CO_2$  cost are given by the EPA [81]. The cost of CO,  $NO_x$ , and PM depends on state laws. The lowest value and highest value used for the cost of CO,  $NO_x$ , and PM were chosen from the state of Minnesota [103]. It has been hypothesized that if conventional energy sources are being used to produce electricity in the future, the effects on environment are going to worsen (e.g. lower quality fuel, higher embodied energies, etc.), therefore the environmental cost will be expected to increase. This will be investigated by raising the environmental cost while analyzing the sensitivity of VOS to the environmental cost. This will show the trend of the impact of the environmental cost on the VOS and in the future, the values will need to be updated because the environmental cost is likely to exceed the maximum used value in this study.

### 3.5. Health liability cost

The health liability cost is a new calculated VOS component introduced by this study. This component has been mentioned by several studies but was not incorporated in the calculation due to lack of data for the evaluation [57,66,67,104]. The health and mortality impacts of coal in particular are so severe an ethical case can be made for the industries elimination [105]. For example, Burney estimated that 26,610 American

lives were saved between 2005 and 2016 by a conversion of coal-fired units to natural gas in the U.S [106]. More lives as well as non-lethal health impacts would be avoided with a greater transition from coal to solar [70]. The values used here were obtained from the study of [91] that found the value of health impact cost of natural gas to be \$0.025/kWh. As previously hypothesized, the use of fossil fuel energy sources in the future will increase the emissions, and the cost of health care has been escalating faster than inflation [106] thus increasing the cost of derived health liability. Several increase rates will be investigated. Although it should be pointed out the approach taken here was extremely conservative as the potential for climate/greenhouse gas emission liability [107,108] was left for future work as discussed below.

### 3.6. Other parameters

The other parameters are utility related and in case of absence of utility data, generic values from the U.S. government agencies is used as indicated in Table 1 and run through realistic percent increases or decreases to determine their effect on the VOS components.

### 3.7. Sensitivity analysis

A sensitivity analysis has been run on each of the nine VOS components as well as on the VOS. For each component, the sensitivity has been analyzed for some of its parameters wherever data was available. The evaluation of the variability of the VOS components has been performed for each parameter. The sensitivity of a component to one of its parameters is determined by maintaining an average value of the other parameters and varying the studied parameter from its lowest value to its highest value. The different values that are obtained for the VOS component are then plotted to show its variation according to the parameter studied. A correlation study between the different parameters

has not been conducted because there was no evident relationship between these parameters. Most of the parameters are set by the utilities and is often not disclosed openly. An interaction study between the parameters and how their interaction affects the VOS components would be interesting for future studies where utility data are available.

A similar process has been used for the sensitivity analysis of the main VOS. The main VOS's variability has been studied according to the nine VOS components. For each component for which the sensitivity of the VOS is analyzed, average values of the other components are maintained while the studied component's value is varied from its lowest value to its highest value.

#### 4. Results and discussion

The simulation results are plotted first for each VOS components. For each component, sensitivities on the different input variables have been investigated. Then the sensitivity of the overall VOS to each of the VOS components has been analyzed.

##### 4.1. Avoided O&M fixed cost ( $V_1$ )

Fig. 1 shows the results for the avoided O&M fixed cost ( $V_1$ ). The sensitivity has been plotted for five parameters: the utility O&M fixed cost, the utility O&M cost escalation, the PV degradation rate, the utility discount rate, and the utility degradation rate. According to the results, the avoided O&M cost is highly sensitive to the utility O&M fixed cost and O&M cost escalation. When the utility O&M fixed cost increases, the avoided O&M cost increases accordingly and an increase in the O&M escalation rate obviously increases the avoided O&M cost because it increases the utility fixed O&M cost over the analysis period.  $V_1$  is also sensitive to the utility discount rate and decreases when the discount rate increases. This means that using a discount rate close to the social

discount rate while conducting a VOS study will increase the avoided O&M cost while using a higher discount rate will lower the cost. This is in accordance with the recommendation of [57] that is the use of a discount rate lower than that of the utility in a distributed solar generation economic calculation. Also, the avoided O&M fixed cost is not very sensitive to the utility degradation rate or the PV degradation rate. Nevertheless, its value is slightly reduced when the PV degradation rate increases.

##### 4.2. Avoided O&M variable cost ( $V_2$ )

The parameters for which the avoided O&M variable cost's ( $V_2$ ) sensitivity has been studied are: the utility O&M variable cost, the utility O&M cost escalation, the PV degradation rate, and the utility discount rate. The sensitivity of the avoided O&M to its parameters are plotted in Fig. 2. Fig. 2 shows a similar variation trend of  $V_2$  as compared to the case of the avoided fixed O&M cost. It is highly sensitive to the utility variable O&M cost, and the O&M cost escalation. The avoided variable O&M cost increases when the variable O&M, or the O&M cost escalation rate is increased but decreases with the increase of the discount rate, and the PV degradation rate.

##### 4.3. Avoided fuel cost ( $V_3$ )

In the case of the avoided fuel cost ( $V_3$ ), the variable considered for the sensitivity analysis are the heat rate degradation rate, the natural gas price fluctuation rate and the PV degradation rate. While the avoided fuel cost has shown to be not very dependent on the heat rate degradation rate or the PV degradation rate, this value changes very quickly with a change in the natural gas price as in Fig. 3. This is an important factor that should be carefully considered while conducting a VOS study because the price of natural gas is not fixed and varies according to

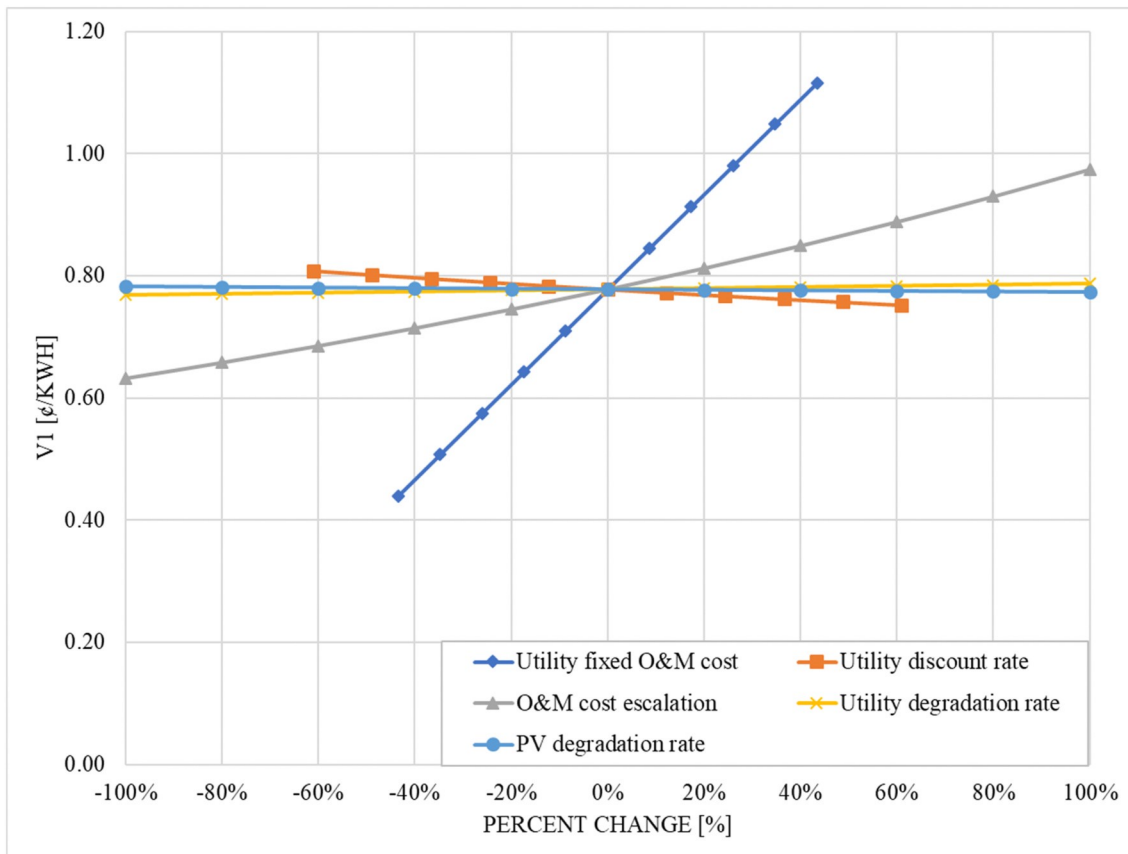


Fig. 1. Sensitivity of avoided O&M fixed cost ( $V_1$ ) in terms of LCOE (¢/kWh) to its parameters in percent change.

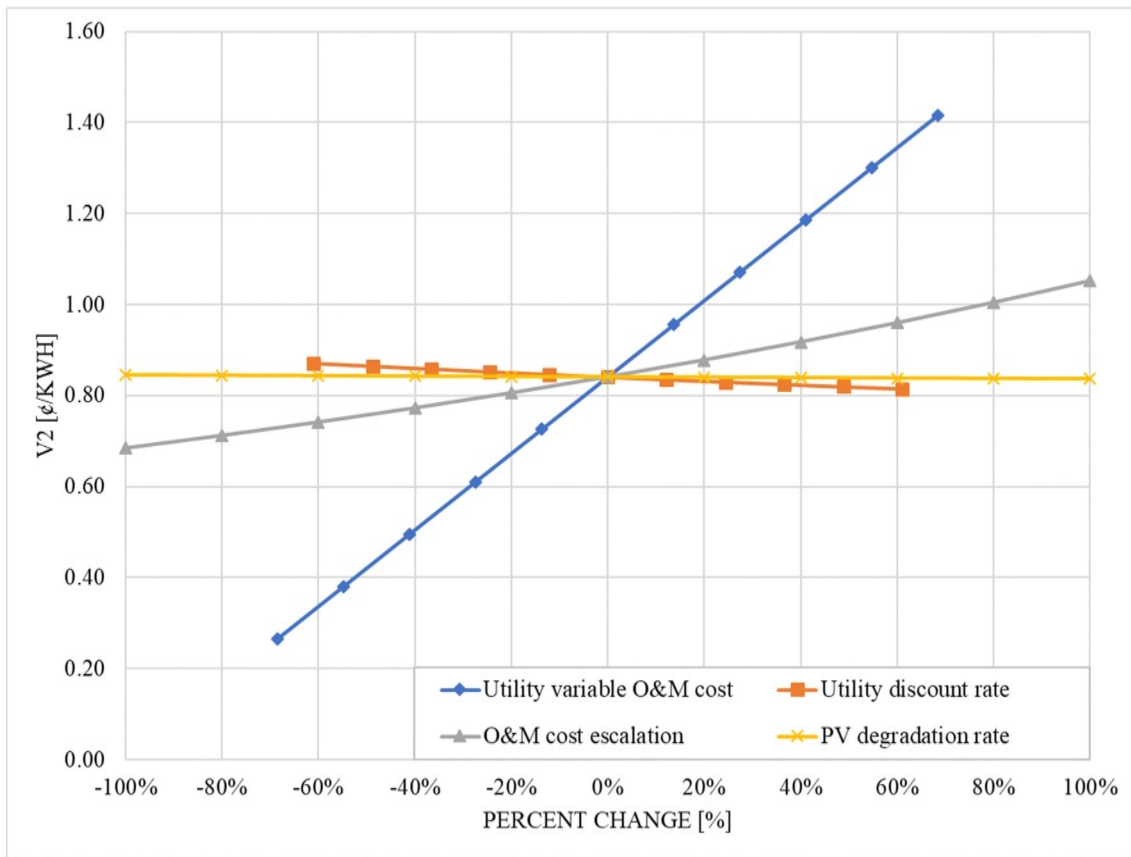


Fig. 2. Sensitivity of avoided O&M variable cost ( $V_2$ ) in terms of LCOE (¢/kWh) to its parameters in percent change.

several parameters that are not controlled by the utility such as, the economy, the weather, market supply and demand [109,110]. The equivalent heat rate degradation rate expresses the degradation of the utility plant's efficiency over the analysis period and when the efficiency decreases, there is a slight decrease in the avoided fuel cost. Another value for which the avoided fuel's sensitivity could have been studied is the equivalent heat rate for solar, which was not analyzed in detail here because of the lack of utility data. This is left for future work.

#### 4.4. Avoided generation capacity cost ( $V_4$ )

The sensitivity of the avoided generation capacity cost ( $V_4$ ) has been plotted in Fig. 4 for the discount rate, the utility degradation, and the PV degradation rate. The  $V_4$  VOS component does not have a high variability to the PV degradation rate even though it shows a decreasing trend with the increase of PV degradation. But it reacts sharply to the utility degradation rate. This is because the generation capacity of the utility is highly impacted by the utility degradation. Also, as previously observed, when the discount rate grows far from the social discount rate, the avoided generation capacity cost decreases.

#### 4.5. Avoided reserve capacity cost ( $V_5$ )

The avoided reserve capacity cost ( $V_5$ ) expresses the reserve component of the generation capacity; therefore, it can have a value of zero when there is no reserve capacity planned by the utility as shown in Fig. 5.  $V_5$  is highly sensitive to the reserve margin and the result shows that the more generation capacity is reserved, the more the avoided generation capacity cost increases. On the other hand, the avoided reserve capacity cost is not very sensitive to the discount rate compared to its sensitivity to the other parameters.  $V_5$ 's value goes up when the utility degradation rate increases and goes down when the PV

degradation rate increases.

#### 4.6. Avoided transmission capacity cost ( $V_6$ )

Three parameters have been analyzed in the sensitivity study of  $V_6$ : the discount rate, the transmission capacity cost, and the PV degradation rate. The parameter it is the most sensitive to is the transmission capacity cost. Obviously, when the transmission is low cost in a location, the avoided cost associated will be low. The results shown in Fig. 6 make it clear that the avoided transmission capacity cost does not change with the PV degradation rate or the discount rate. This is because the utility transmission capacity has been assumed to be constant over the analysis period, and the transmission capacity degradation rate has not been considered because utility data on this parameter was not available.

#### 4.7. Avoided distribution capacity cost ( $V_7$ )

The avoided distribution capacity cost ( $V_7$ ) is one of the most complicated VOS components to evaluate. As shown in Fig. 7, its sensitivity has been studied for six variables: the load growth rate, the distribution capacity, the distribution capacity cost, the utility discount rate, the distribution cost escalation, and the PV degradation rate. But it depends on more than six parameters. The growth rate, for example is calculated from utility data, mainly, the load for the past ten years of operation [45,111]. Here, the sensitivity has been analyzed on the growth rate directly to be as widely applicable as possible. Another parameter is the number of deferred years that is also a utility owned data.

The avoided distribution capacity cost naturally increases with the distribution capital cost. Fig. 7 shows that the avoided distribution capacity cost does not fluctuate with the distribution capacity at all, but it is highly sensitive to the discount rate, the distribution cost, and the

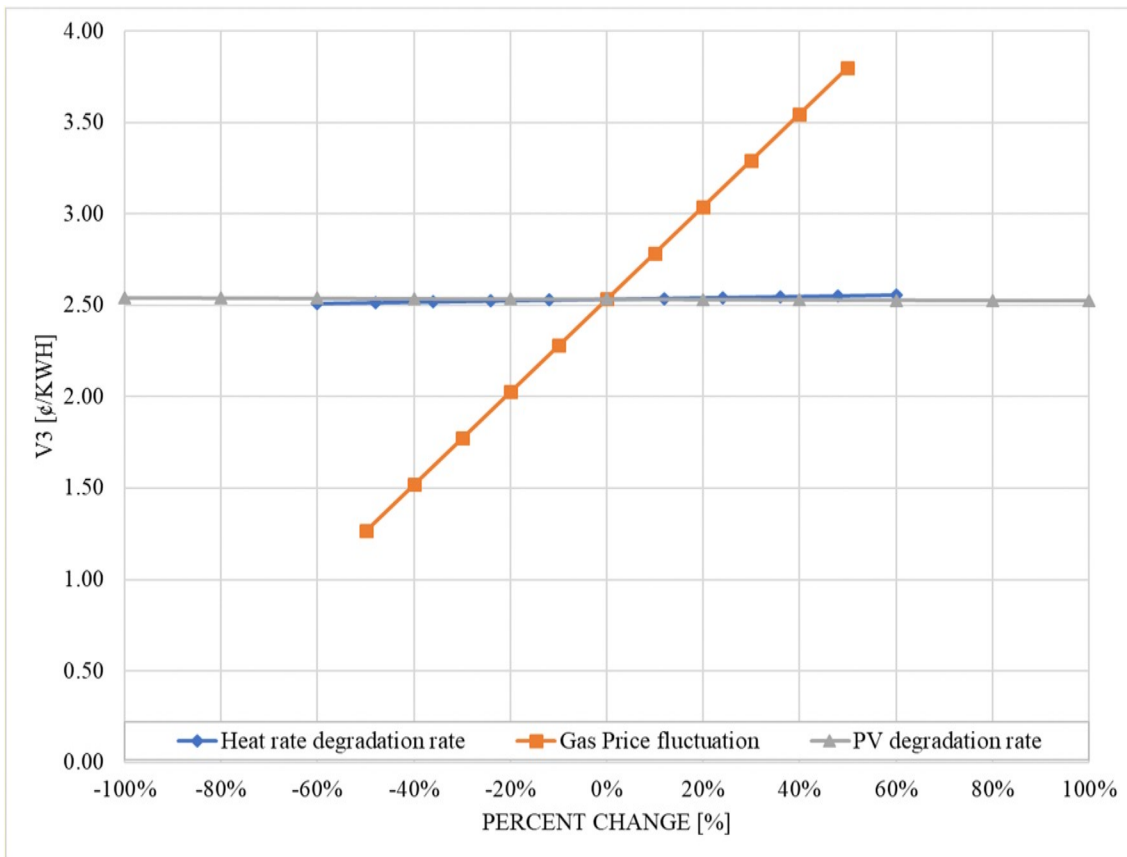


Fig. 3. Sensitivity of avoided fuel cost ( $V_3$ ) in terms of LCOE (¢/kWh) to its parameters in percent change.

distribution cost escalation rate. It can even shift to a negative value when the discount rate is too low. This shows that choosing the discount during a VOS study must be a trade-off between the social discount rate and the utility discount rate. It is interesting to note that the avoided distribution capacity cost goes down when the distribution cost escalation is increasing. A possible explanation for this observation is that when a utility has enough distribution capacity, it will purchase less power from solar PV systems owners, therefore the price goes down. The same reasoning can be used to explain the decreases of the cost when the load growth goes up. Finally,  $V_7$  shows a slight decrease with the increase of the PV degradation rate.

4.8. Avoided environmental cost ( $V_8$ )

The second most complicated component of the VOS calculation is the avoided environmental cost ( $V_8$ ). The sensitivity has been analyzed for the three environmental discount rate scenarios provided by the EPA [81]. For each scenario, a sensitivity analysis has been conducted on the environmental cost increase rate.  $V_8$  will increase when the chosen environmental discount rate is low but overall, each of the three EPA scenarios show an increase when the environmental cost increase rate goes up as seen in Fig. 8. This is useful to see how the avoided environmental costs might change in the future. Environmental externalities are volatile and changing quickly [66]. If it is assumed that in the future, the environmental impact of conventional energy production technologies will increase, then the costs of the environmental externalities will increase as well [104]. On the other hand, an increase in distributed renewable energy generation could lead to a decrease or stabilization of the avoided environmental cost.

4.9. Avoided health liability cost ( $V_9$ )

The avoided health liability cost,  $V_9$ , depends on three values, the health cost increase rate, the environmental discount rate, and the PV degradation (see Fig. 9). This cost does not fluctuate with the PV degradation rate but is very sensitive to the other two parameters. The environmental discount rate used here is the same as the environmental discount rate used in the evaluation of the avoided environmental cost's sensitivity study. As a result, the avoided health liability cost decreases when the environmental discount rate goes up as is the case for the avoided environmental cost.

4.10. VOS

After the sensitivity analysis of each VOS component, the main VOS value has been studied to find out how the impact of different components compare to one another and which components have more variability. Fig. 10 shows that the VOS is, in decreasing order, sensitive to the avoided environmental cost ( $V_8$ ), avoided health liability cost ( $V_9$ ), avoided transmission capacity cost ( $V_6$ ), avoided fuel cost ( $V_3$ ), avoided distribution capacity cost ( $V_7$ ), avoided O&M variable cost ( $V_2$ ), avoided reserve capacity cost ( $V_5$ ), avoided O&M fixed cost ( $V_1$ ), and avoided generation capacity cost ( $V_4$ )

The contribution of each VOS component to the overall VOS depends on the case. The lowest VOS value calculated with the assumptions used in this study in term of LCOE is 9.37¢/kWh while the highest value calculated is 50.65¢/kWh. This variation observed in the VOS value comes from the fact that the parameters values considered from this study are chosen to have the lowest and the highest value of a VOS. The values of calculated VOS using utility data are highly likely to be located within this interval. It is also clear based on the values shown in Fig. 10, that the VOS exceeds the net metering rates (when they are even

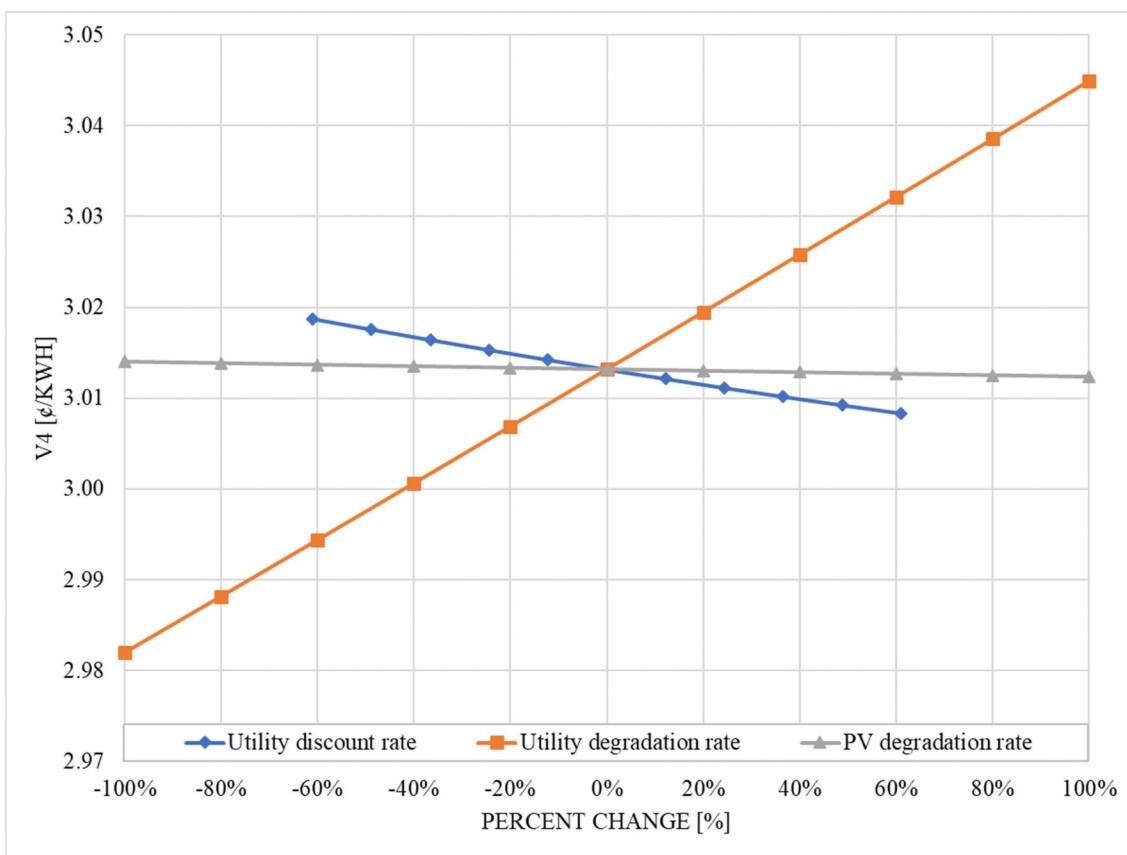


Fig. 4. Sensitivity of avoided generation capacity cost ( $V_4$ ) in terms of LCOE (€/kWh) to its parameters in percent change.

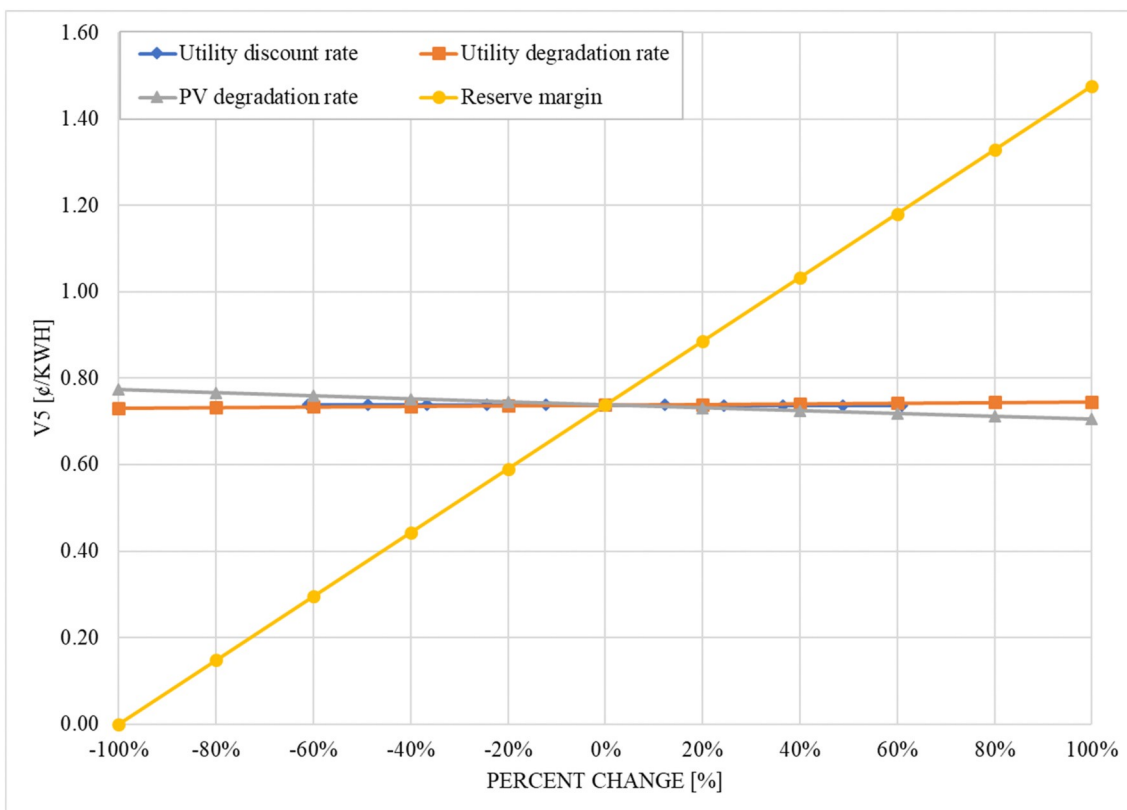


Fig. 5. Sensitivity of avoided reserve capacity cost ( $V_5$ ) in terms of LCOE (€/kWh) to its parameters in percent change.

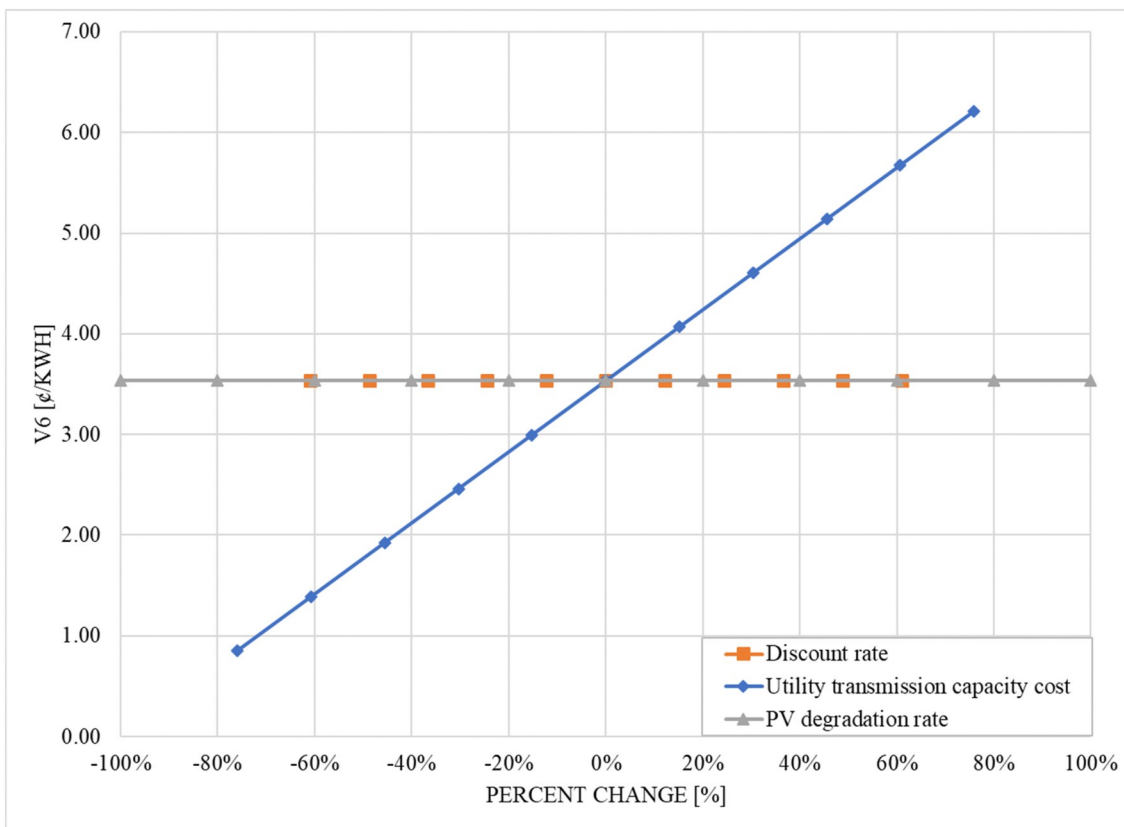


Fig. 6. Sensitivity of avoided transmission capacity cost ( $V_6$ ) in terms of LCOE ( $\text{¢}/\text{kWh}$ ) to its parameters in percent change.

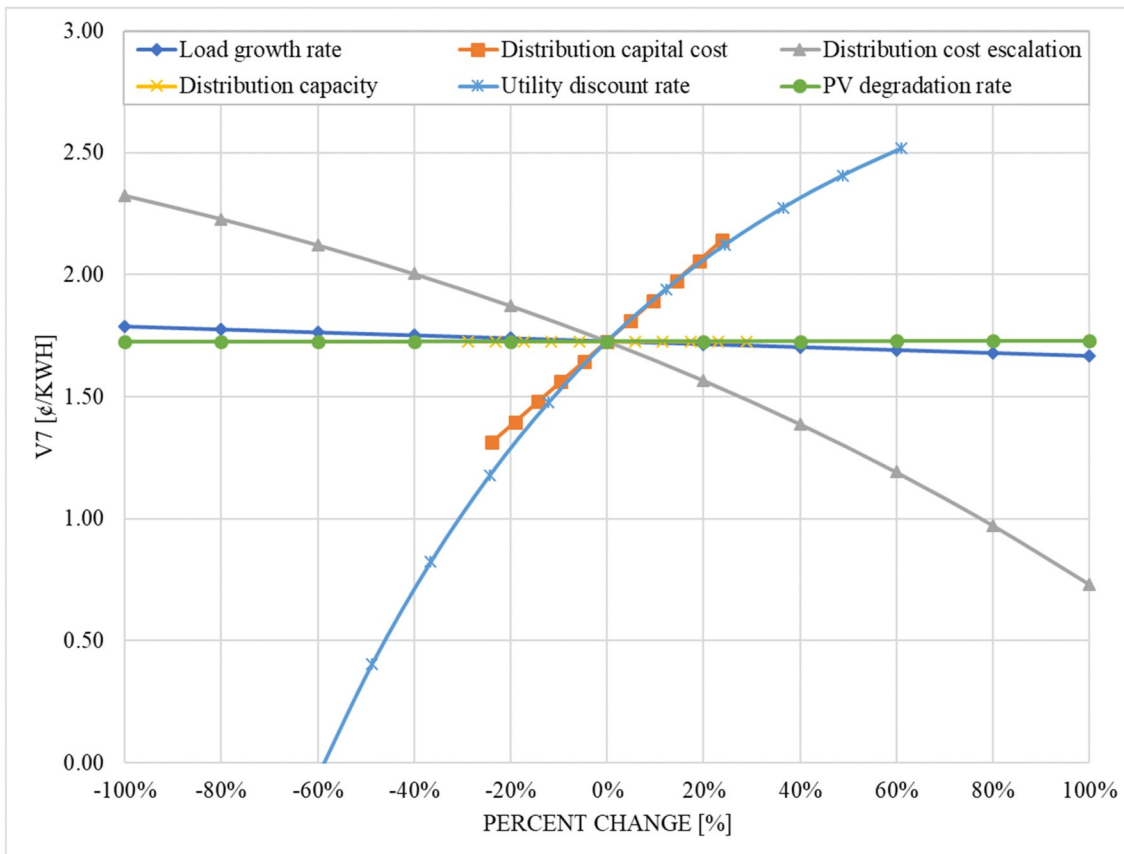


Fig. 7. Sensitivity of avoided distribution capacity cost ( $V_7$ ) in terms of LCOE ( $\text{¢}/\text{kWh}$ ) to its parameters in percent change.



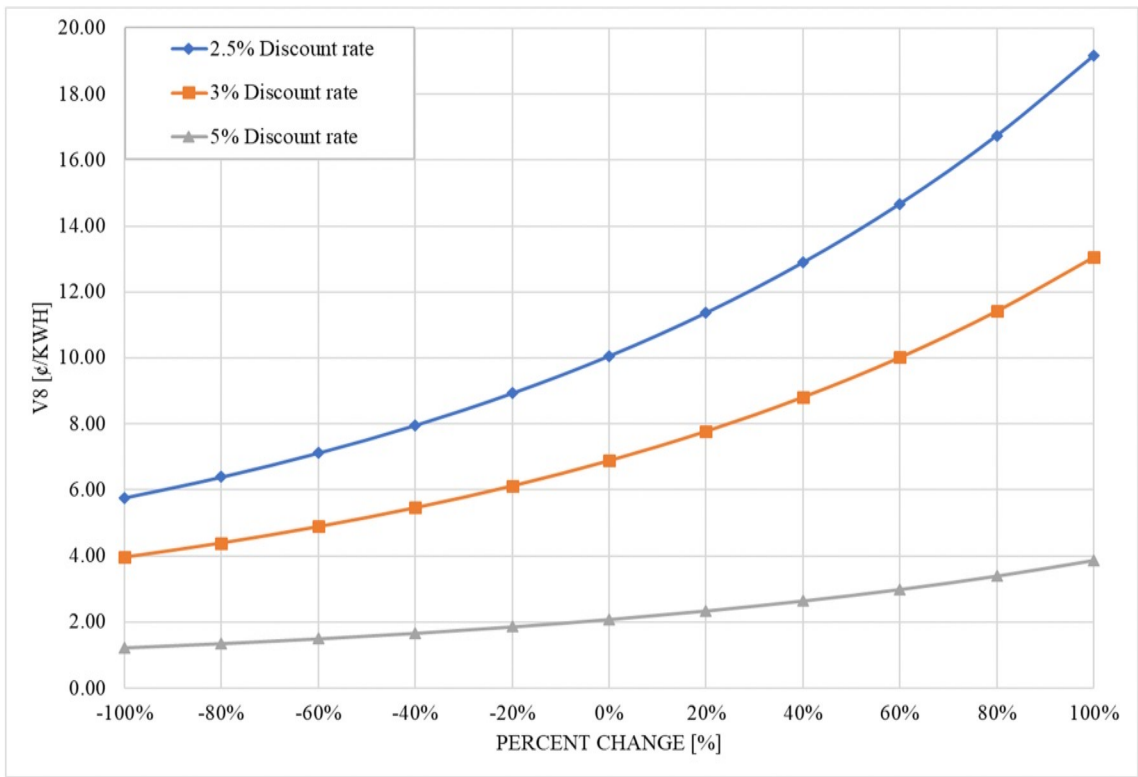


Fig. 8. Sensitivity of avoided environmental cost ( $V_8$ ) in terms of LCOE (¢/kWh) to its parameters in percent change.

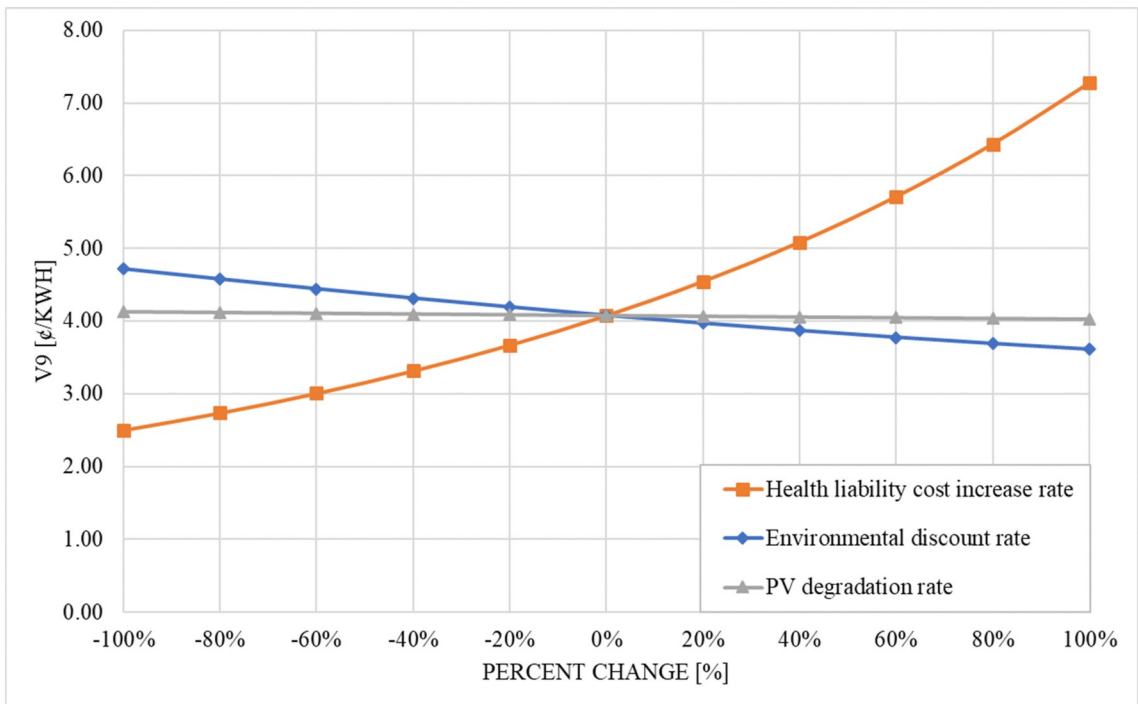


Fig. 9. Sensitivity of avoided health liability cost ( $V_9$ ) in terms of LCOE (¢/kWh) to its parameters in percent change.

available as shown in Table 2) in the U.S. Thus, it can be concluded that even when grid-tied solar owners are provided with a full net metered rate for electricity fed back onto the grid they are effectively subsidizing the electric utility/other customers.

For the low VOS value case shown in Fig. 11, the avoided distribution cost ( $V_7$ ), and the avoided reserve capacity cost ( $V_5$ ) has no contribution

in the VOS value. The avoided generation capacity cost ( $V_4$ ) and the avoided health liability cost ( $V_9$ ) represent most of the VOS value followed by the avoided environmental cost ( $V_8$ ) and avoided fuel cost ( $V_3$ ).

The contribution of the avoided environmental ( $V_8$ ) cost increases with the VOS value as it becomes the largest contributor to the overall

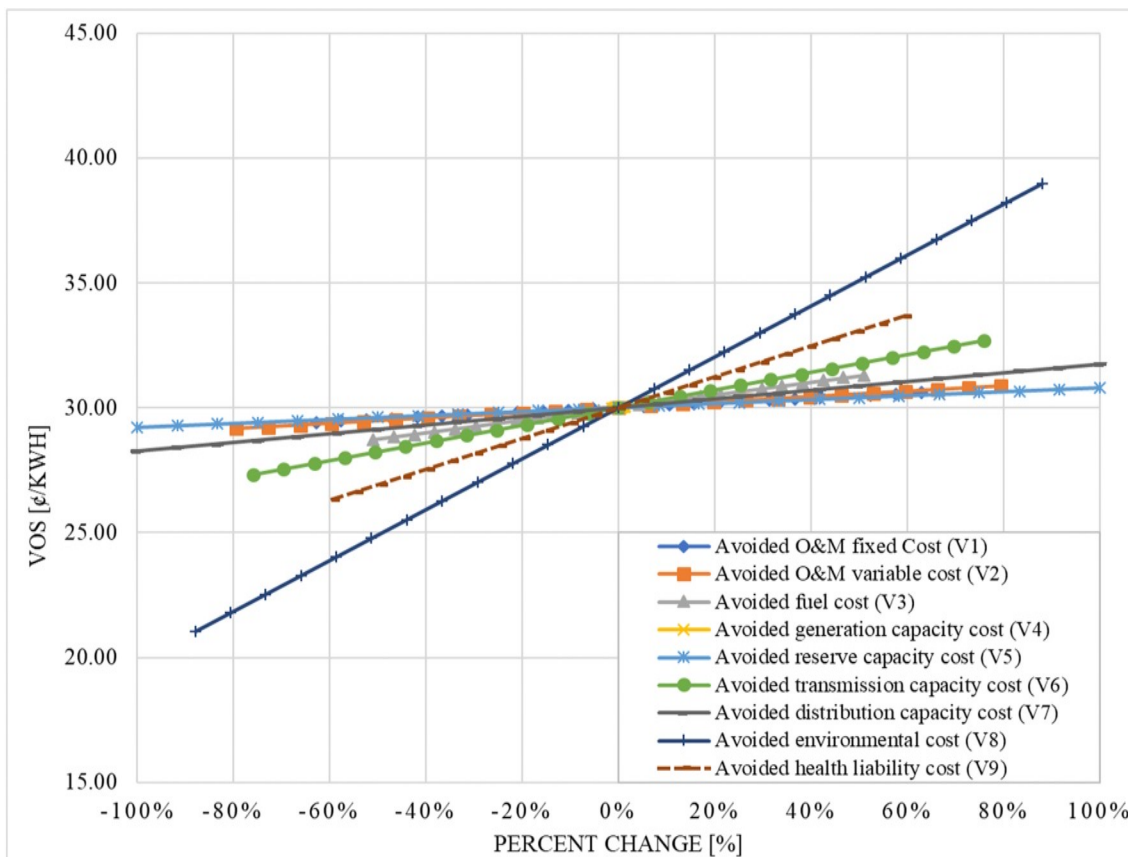


Fig. 10. Sensitivity of VOS LCOE (¢/kWh) to all the components in this study, in percent change.

**Table 2**  
Comparison of VOS rates and net metering rates for some U.S. States.

State	VOS	Net Metering
Minnesota	13.5¢/kWh	
Austin (Texas)	10.7¢/kWh	Approximately 4–5¢/kWh (1.2–1.6\$/kWh) [113]
Maine	33.7¢/kWh	12.16–14.66¢/kWh [114]
New Jersey	25.6–28¢/kWh	
Pennsylvania	28.2–31.8¢/kWh	Minimum value of (4¢/kWh) [115]
Washington D. C.	19.4¢/kWh	

value followed by the health liability ( $V_9$ ) cost as shown in Fig. 12 representing a middle VOS value. The avoided generation capacity cost's ( $V_4$ ) is reduced as well as the contribution of the avoided fuel cost ( $V_3$ ).

Fig. 13 represents the contribution of each of the VOS components to the overall value in the case of the highest obtained value in the scope of this study. The avoided environmental cost ( $V_8$ ), avoided health liability cost ( $V_9$ ), and avoided transmission capacity cost ( $V_6$ ) represent 69% of the total cost.

The evolution of the cost percentage contribution of each VOS throughout Figs. 11, Figure 12, and Fig. 13 shows the level of uncertainty of the VOS in respect to the corresponding component.

The lowest and highest LCOE VOS values obtained from the assumptions made in this study are respectively 9.37¢/kWh and 50.65¢/kWh. The existing VOS studies results fall into this interval. The sample calculation made by Ref. [45] for Minnesota is 13.5¢/kWh while [46] calculated a VOS of 10.7¢/kWh for Austin Energy. These values are in the lower spectrum of the result of this study because of the considerations made. They incorporate less VOS components than the present

study, and this study focuses on sensitivity, therefore higher values of parameters have been considered. Other results summarized by Ref. [47] have found the VOS to be 33.7¢/kWh in Maine, between 25.6 and 31.8¢/kWh in New Jersey and Pennsylvania [48], and 19.4¢/kWh in Washington DC. In general, the VOS is much higher than the net metering costs as even the highest costs observed at the residential level pay [50,62,112]. The residential net metering rates are also the highest as compared to commercial and industrial rates so the latter two are even more unjustly compensated for installing solar. Overall, this indicates that utilities are under-compensating customers with grid-connected PV systems if they are only paying net metering rates, as displayed in Table 2. Table 2 shows a comparison between VOS rates and net metering rates in the U.S. states mentioned above, wherever data is available. As only a tiny fraction of utilities (3%) are paying full net metering rates anyway [43], there is a need for regulators to ensure that solar customers are being adequately compensated for the value of solar electricity they are sharing with the grid [42]. Substantial future work is needed to ensure that solar PV owners are not subsidizing non-solar electricity customers.

### 5. Future work

This study has covered a vast number of existing VOS components, but some components were not included in this study due to the lack of a reliable evaluation methodology. These components include the economic development cost, the avoided fuel hedge cost, and the avoided voltage regulation cost. These represent opportunities for future work once the evaluation methodologies have been developed. Also, there are some parameters sensitivities that would provide insights with multiple utility data sets. These parameters include the analysis period, the hourly solar heat rate and solar PV fleet, and the 10-years load profile. Future studies can focus on incorporating the sensitivities of these



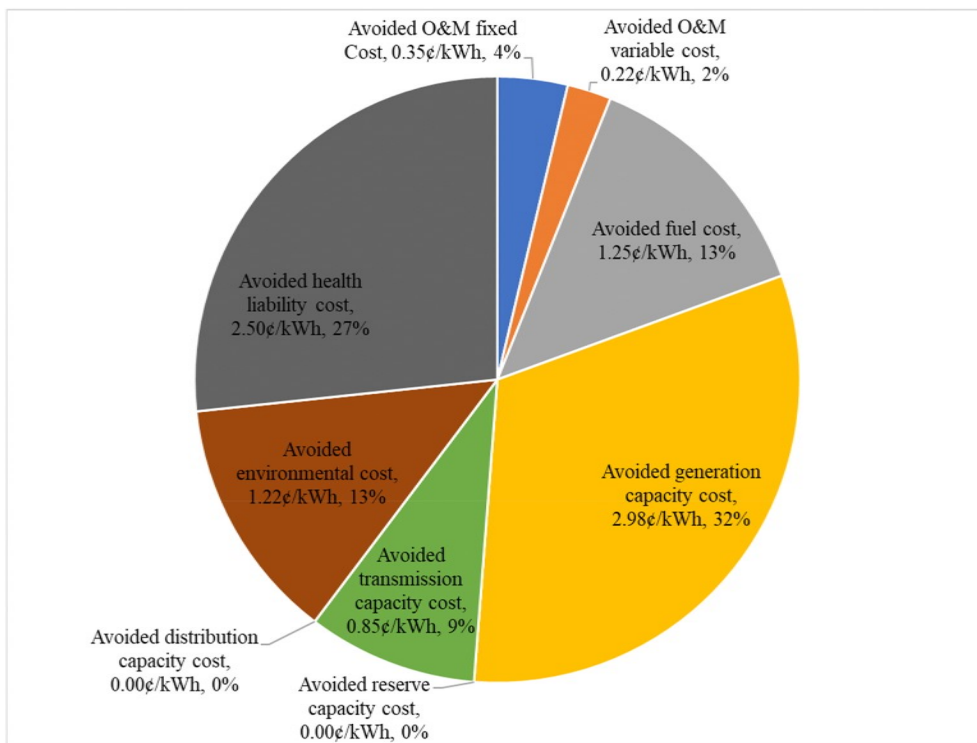


Fig. 11. Contribution of each VOS component to the overall VOS LCOE – Low Cost Scenario.

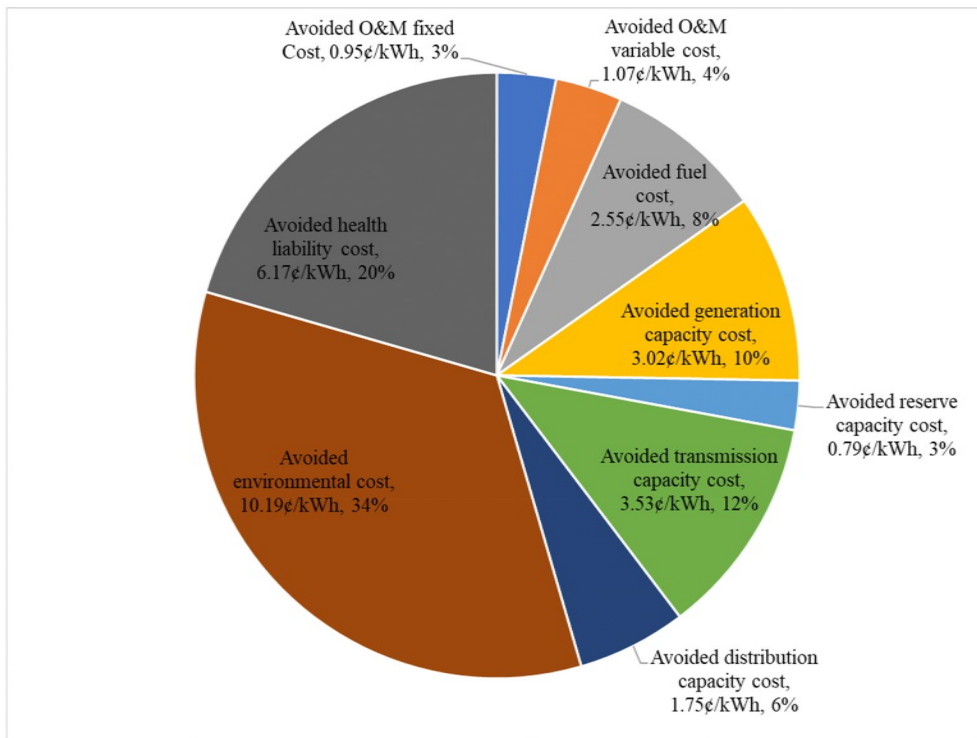


Fig. 12. Contribution of each VOS component to the overall VOS LCOE – Middle Cost Scenario.

parameters into the model or can use the foundation of this model to build on new VOS studies according to a specific location and available data from utilities. Another limitation to this study is that it does not include the effect of the load match factor, and loss saving factor.

As the results show the environmental and health costs can dwarf the technical costs and thereby determine the VOS. There are also second

order effects that can be used to obtain a more accurate VOS values. For example, the negative impact of pollution from conventional fossil fuel electricity generation on crop yields [106] as well as PV production could also be considered in future work to give a more accurate  $V_8$ . In addition, as greater percentages of PV are applied to the grid the avoided costs will change and there is a need for a dynamic VOS akin to dynamic

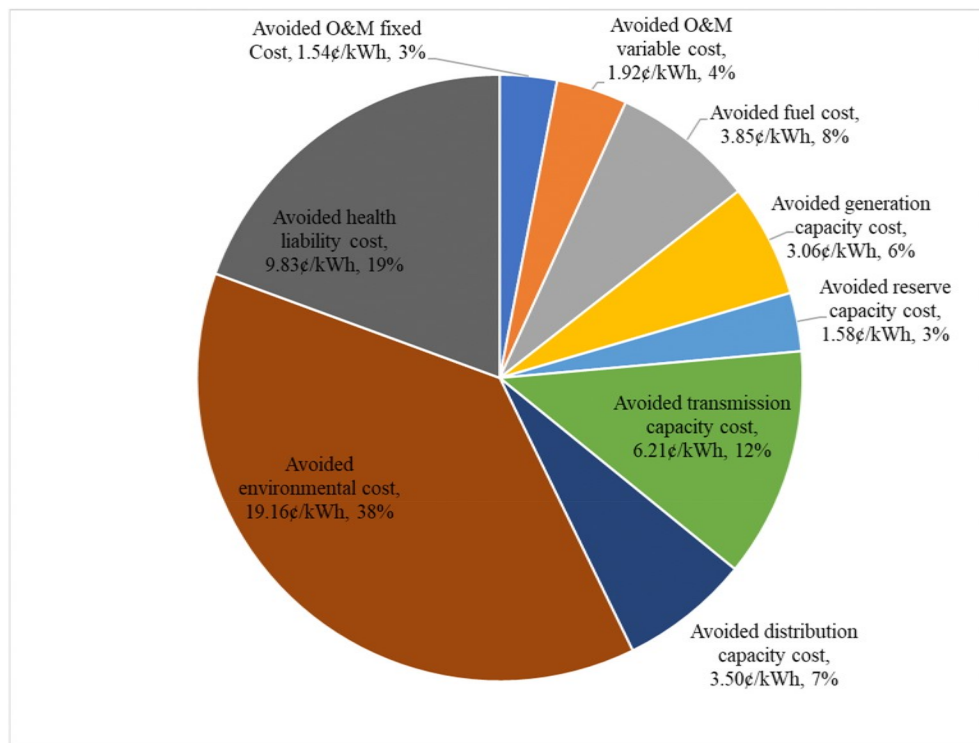


Fig. 13. Contribution of each VOS component to the overall VOS LCOE – High Cost Scenario.

carbon life-cycle analyses needed for real energy economics [116]. This complexity will be further enhanced by the introduction of PV and storage systems [117] as it will depend on size [118] and power flow management and scheduling [119,120].

Perhaps the most urgent need for future work is accurate estimations of the value of avoided GHG liability costs because the magnitude of the potential liability [107,108] could overwhelm other subcomponents of the VOS. This is because as the realities of climate change have become more established, a method gaining traction to account for the negative externalities is climate litigation [107,108,121–131]. For utility VOS analysis this is particularly complex as it is difficult to know where to draw the box around environmental costs. As some studies have concluded there is liability for past emissions as well as for harm done in other nations [122]. Liability for disastrous events is also challenging to predict [126]. Combining both other nations and disaster creates liability potential that could become enormous with prioritization given to victims that are losing their land, culture, and lives due to climate change [127]. Tort-based lawsuits are already possible from a legal point of view [126], but there are other legal methods that could be used to reduce climate change such as public nuisance laws [128]. Some authors have argued a ‘polluters pay principle’ for carbon emissions [129]. Other studies have concluded that emitters such as conventional fossil fuel power plant operators should be forced to buy long term insurance in order to cover their share of climate change costs for minimizing risks in case of insolvencies [130]. Determining what such insurance premiums should be is another area of substantial future work. Determining what the greenhouse gas liability costs are for conventional electricity generators (as well as potential avoided insurance costs) that can be avoided with PV is extremely challenging. These estimates will become easier with time as climate change impact studies become more granular thereby assigning specific costs to specific amounts of emissions. In addition, realizing these climate liability costs in courtrooms will become more likely. As Krane points out it is clear that as the negative impacts of climate change grow more pronounced, the fossil-fuel based electricity industry faces a future that will be less accepting of current practices and that will increase economic (and

maybe even industry existential) risks [131]. Avoiding these risks has real value, which should be included in the VOS in the future.

## 6. Conclusions

This study demonstrated a detailed method for valuing the incorporation of solar PV-generated electricity into the grid and analyzed the sensitivity of each VOS component to its input parameters, and the overall sensitivity of the VOS to the each of its components. Several components have been found to be sensitive to the utility discount rate, namely the avoided O&M fixed cost; avoided O&M variable cost; avoided generation capacity cost, and the avoided distribution capacity cost. Except for the avoided distribution capacity, the other components’ value decreases with the increase of the utility discount rate. The distribution capacity is more sensitive to the discount rate than the other components. It increases with the discount rate and can be negative if the discount rate is very low. This has shown the necessity of carefully choosing the discount rate for VOS studies. Most of the VOS values do not have a high variability to the solar PV degradation rate even though its increase slightly reduces the value of each component, and the overall VOS. The environmental cost and the health liability cost are sensitive to the cost increase rate that can be tied to the emissions impact of the conventional energy sources. These two costs are likely to increase in the future with the worsening of the emission of fossil fuel sources and more information about its effects, which increases potential emissions liability for utilities. Finally, specific case studies could provide additional sensitivities on the few areas of the VOS that were not evaluated in this paper to create better VOS models. Overall the results of this study indicate that grid-tied utility customers are being grossly under-compensated in most of the U.S. as the value of solar eclipses the net metering rate. The implications of this sensitivity analysis demand a reevaluation of the compensation for U.S. PV prosumers as the VOS is much higher than net metering or any lesser compensation schemes. Substantial future work is needed for regulatory reform to ensure that solar owners are not unjustly subsidizing U.S. electric utilities. In addition, future work can obtain an even more accurate (and higher) value of

VOS by evaluating economic development costs, the avoided fuel hedge costs, the avoided voltage regulation costs, secondary health and environmental effects such as increased crop yields from PV-reduced pollution, and accurate estimations of the value of avoided GHG liability costs or avoided GHG emissions liability insurance.

### Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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