



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



## Return of Organization Exempt From Income Tax

Department of the Treasury  
Internal Revenue Service

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).

2014

Open to Public  
Inspection

A For the 2014 calendar year, or tax year beginning January 1, 2014, and ending December 31, 2014

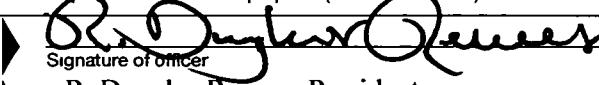
B Check if applicable:		C Name of organization Victory Christian Ministries of Lexington, Inc.		D Employer identification number 61-1200774	
<input type="checkbox"/> Address change		Doing business as			
<input type="checkbox"/> Name change		Number and street (or P.O. box if mail is not delivered to street address) 168 Manitoba Lane		Room/suite	
<input type="checkbox"/> Initial return					
<input type="checkbox"/> Final return/terminated		City or town, state or province, country, and ZIP or foreign postal code Lexington, Kentucky 40515-4610			
<input type="checkbox"/> Amended return				G Gross receipts \$ 355,893	
<input type="checkbox"/> Application pending		F Name and address of principal officer: Rev. R. Douglas Reeves 168 Manitoba Lane Lexington, Kentucky 40515-4610		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
I 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				H(c) Group exemption number ► N/A	
J Website: ► NONE					
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 1991		M State of legal domicile: KY	

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: The advancement of the Gospel of Jesus Christ.		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Revenue	3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3	3
	4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4	2
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) . . . . .	5	1
	6 Total number of volunteers (estimate if necessary) . . . . .	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b	0
		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h) . . . . .	344,195	355,893	
9 Program service revenue (Part VIII, line 2g) . . . . .	0	0	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	0	0	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 1e) . . . . .	0	0	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	344,195	355,893	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	114,399	172,814
	14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . .	127,804	143,337
	16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) . . . . .		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	13,920	9,523
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	256,123	325,674
19 Revenue less expenses. Subtract line 18 from line 12 . . . . .	88,072	30,219	
Net Assets or Fund Balances	Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16) . . . . .	352,603	382,822
	21 Total liabilities (Part X, line 26) . . . . .	0	0
	22 Net assets or fund balances. Subtract line 21 from line 20 . . . . .	352,603	382,822

## 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			Date 5/6/15
	Signature of officer R. Douglas Reeves, President	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2014)

## **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: Ministering the Gospel of Jesus Christ in America and Internationally through preaching, teaching, and personal ministry and also support to other ministries proclaiming the Gospel of Jesus Christ and providing Emergency Medical, Food, and Relief; World Outreaches and Missions; Bibles, Bible Schools, Bible Training, and Christian Literature; Ministries to the Local Church and to the Inner City, to Teenagers in Crisis; and Benevolence to Indigent Families and Individuals.			
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 \$ 105,830 including grants of \$ 0 ) (Revenue \$ 0 )	Ministering the Gospel of Jesus Christ in America through preaching, teaching, personal ministry, ministry to the sick, prophetic ministry, ministry through newsletters, teaching and encouragement through ministry receipt letters, and prayer ministry. Ministry and development of church leaders, ministry to pastors, ministry to directors and other offices of ministry, and to local church body, families, individuals and businessmen and professionals.		
4b	(Code: ) (Expenses \$ 117,743 including grants of \$ 117,743 ) (Revenue \$ 0 )	Grants to U.S. Ministries that are ministering the Gospel of Jesus Christ Internationally and providing: Emergency Medical, Food, and Crisis Relief; World Outreaches and Missions; and Bibles, Bible Schools, Bible Training, and Christian Literature. The Ministry provided grants for 19 international ministry projects throughout the World bringing the Gospel of Jesus Christ.		
4c	(Code: ) (Expenses \$ 55,071 including grants of \$ 55,071 ) (Revenue \$ 0 )	Grants to U.S. Ministries reaching America in ministering the Gospel of Jesus Christ to the Local Church and Outreaches, to the Inner City, and to Teenagers in Crisis. The ministry provided grants for 7 ministry projects throughout America. Benevolent grants were also provided to indigent families and individuals.		
4d	Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )			
4e	Total program service expenses ► 278,644			

**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 ✓	
2 Is the organization required to complete Schedule B, <i>Schedule of Contributors</i> (see instructions)?	2 ✓	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3 ✓	
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? If "Yes," complete Schedule C, Part II	4 ✓	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5 ✓	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6 ✓	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7 ✓	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 ✓	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 ✓	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 ✓	
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? If "Yes," complete Schedule D, Part VI	11a ✓	
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 ✓	
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? If "Yes," complete Schedule D, Part VIII	11c ✓	
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? If "Yes," complete Schedule D, Part IX	11d ✓	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e ✓	
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)? If "Yes," complete Schedule D, Part X	11f ✓	
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a ✓	
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 ✓	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 ✓	
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a ✓	
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 ✓	
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? If "Yes," complete Schedule F, Parts II and IV	15 ✓	
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? If "Yes," complete Schedule F, Parts III and IV	16 ✓	
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? If "Yes," complete Schedule G, Part I (see instructions)	17 ✓	
18 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 ✓	
19 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 ✓	
20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a ✓	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b ✓	

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

		Yes	No
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? If "Yes," complete Schedule I, Parts I and II	21 ✓	
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? If "Yes," complete Schedule I, Parts I and III	22 ✓	
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? If "Yes," complete Schedule J	23 ✓	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a ✓	
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? If "Yes," complete Schedule L, Part I	25a ✓	
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? If "Yes," complete Schedule L, Part I	25b ✓	
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26 ✓	
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? If "Yes," complete Schedule L, Part III	27 ✓	
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? If "Yes," complete Schedule L, Part IV	28a ✓	
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b ✓	
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? If "Yes," complete Schedule L, Part IV	28c ✓	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29 ✓	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30 ✓	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31 ✓	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32 ✓	
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? If "Yes," complete Schedule R, Part I	33 ✓	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34 ✓	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a ✓	
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)? If "Yes," complete Schedule R, Part V, line 2	35b	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36 ✓	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37 ✓	
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 ✓	

**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	0	
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		
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	1	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	✓	
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)?  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).	4a	✓	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓	
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	✓	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	✓	
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?	7b		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	✓	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	N/A	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	✓	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	✓	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8		
8	<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?	9a		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b		
10	<b>Section 501(c)(7) organizations.</b> Enter:	10a	N/A	
a	Initiation fees and capital contributions included on Part VIII, line 12	10b	N/A	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	11a	N/A	
11	<b>Section 501(c)(12) organizations.</b> Enter:	11b	N/A	
a	Gross income from members or shareholders	12a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	12b	N/A	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	13a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	13b	N/A	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13c	N/A	
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note.</i> See the instructions for additional information the organization must report on Schedule O.	14a	✓	
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	14b		
c	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?			
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			

**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

	1a	1b	2	3	Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year.					
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.					
b	Enter the number of voting members included in line 1a, above, who are independent	1b	2			
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?		2		✓	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		3		✓	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		✓	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		✓	
6	Did the organization have members or stockholders?		6		✓	
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?		7a		✓	
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		✓	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:					
a	The governing body?		8a		✓	
b	Each committee with authority to act on behalf of the governing body?		8b		✓	
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		9		✓	

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

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a	Did the organization have local chapters, branches, or affiliates?								10a				✓	
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					
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?								11a				✓	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.								12a				✓	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13								12b					
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?								12c					
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done								13				✓	
13	Did the organization have a written whistleblower policy?								14				✓	
14	Did the organization have a written document retention and destruction policy?								15a				✓	
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?								15b				✓	
a	The organization's CEO, Executive Director, or top management official								16a				✓	
b	Other officers or key employees of the organization								16b					
	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?													
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 ► <input type="checkbox"/> None is Required
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.
	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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: ► Rev. R. Douglas Reeves 168 Manitoba Lane Lexington, Kentucky 40515-4610

**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 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	
		Or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated			
(1) Rev. R. Douglas Reeves Executive Director, President, and Minister	48 hrs.		✓		✓			125,000	0	18,337
(2) Mr. Gabriel G. Bayouk Director, Treasurer	.5 hrs.		✓		✓			0	0	0
(3) Mr. Jerry L. Horn Director, Secretary	.2 hrs		✓		✓			0	0	0
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

**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
		Officer	Employee	Highest compensated	Former				
(15)									
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
1b Sub-total . . . . .						►	125,000	0	18,337
c Total from continuation sheets to Part VII, Section A . . . . .						►	0	0	0
d Total (add lines 1b and 1c) . . . . .						►	125,000	0	18,337

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 ► One

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .	3	✓
4 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? If "Yes," complete Schedule J for such individual . . . . .	4	✓
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .	5	✓

**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 ► NONE

**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>	0			
	<b>b</b> Membership dues . . . . .	<b>1b</b>	0			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	0			
	<b>d</b> Related organizations . . . . .	<b>1d</b>	0			
	<b>e</b> Government grants (contributions)	<b>1e</b>	0			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	355,893			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		0			
	<b>h</b> <b>Total. Add lines 1a-1f . . . . . ►</b>		<b>355,893</b>			
<b>Program Service Revenue</b>		<b>Business Code</b>				
	<b>2a</b> . . . . .		0	0	0	0
	<b>b</b> . . . . .		0	0	0	0
	<b>c</b> . . . . .		0	0	0	0
	<b>d</b> . . . . .		0	0	0	0
	<b>e</b> . . . . .		0	0	0	0
	<b>f</b> All other program service revenue . . . . .		0	0	0	0
	<b>g</b> <b>Total. Add lines 2a-2f . . . . . ►</b>		<b>0</b>			
	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ►		0	0	0	0
	<b>4</b> Income from investment of tax-exempt bond proceeds ►		0	0	0	0
	<b>5</b> Royalties . . . . . ►		0	0	0	0
	<b>6a</b> Gross rents . . . . .	<b>(i) Real</b>	<b>0</b>	<b>0</b>		
	<b>b</b> Less: rental expenses . . . . .	<b>(i) Real</b>	<b>0</b>	<b>0</b>		
	<b>c</b> Rental income or (loss) . . . . .	<b>(i) Real</b>	<b>0</b>	<b>0</b>		
	<b>d</b> Net rental income or (loss) . . . . . ►		0	0	0	0
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	<b>(i) Securities</b>	<b>0</b>	<b>0</b>		
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>(i) Securities</b>	<b>0</b>	<b>0</b>		
	<b>c</b> Gain or (loss) . . . . .	<b>(i) Securities</b>	<b>0</b>	<b>0</b>		
	<b>d</b> Net gain or (loss) . . . . . ►		0	0	0	0
<b>Other Revenue</b>	<b>8a</b> Gross income from fundraising events (not including \$ . . . . . of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	0			
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>	0			
	<b>c</b> Net income or (loss) from fundraising events ►		0		0	0
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>	0			
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>	0			
	<b>c</b> Net income or (loss) from gaming activities . . . . . ►		0	0	0	0
	<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>	0			
	<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>	0			
	<b>c</b> Net income or (loss) from sales of inventory . . . . . ►		0	0	0	0
	<b>Miscellaneous Revenue</b>	<b>Business Code</b>				
	<b>11a</b> . . . . .		0	0	0	0
	<b>b</b> . . . . .		0	0	0	0
	<b>c</b> . . . . .		0	0	0	0
	<b>d</b> All other revenue . . . . .		0	0	0	0
	<b>e</b> <b>Total. Add lines 11a-11d . . . . . ►</b>		<b>0</b>			
	<b>12</b> <b>Total revenue. See instructions. . . . . ►</b>		<b>355,893</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	21,500	21,500		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	33,571	33,571		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	117,743	117,743		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	136,660	95,662	40,998	0
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7	Other salaries and wages	0	0	0	0
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9	Other employee benefits	6,677	4,674	2,003	0
10	Payroll taxes	0	0	0	0
11	Fees for services (non-employees):				
a	Management	0	0	0	0
b	Legal	0	0	0	0
c	Accounting	0	0	0	0
d	Lobbying	0	0	0	0
e	Professional fundraising services. See Part IV, line 17	0			0
f	Investment management fees	0	0	0	0
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0	0	0	0
12	Advertising and promotion	0	0	0	0
13	Office expenses	4,014	0	4,014	0
14	Information technology	0	0	0	0
15	Royalties	0	0	0	0
16	Occupancy	0	0	0	0
17	Travel	5,494	5,494	0	0
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19	Conferences, conventions, and meetings	0	0	0	0
20	Interest	0	0	0	0
21	Payments to affiliates	0	0	0	0
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	0	0	0	0
24	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.)				
a	KY State Annual Incorporation Fee	15	0	15	0
b		0	0	0	0
c		0	0	0	0
d		0	0	0	0
e	All other expenses	0	0	0	0
25	Total functional expenses. Add lines 1 through 24e	325,674	278,644	47,030	0
26	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)	N/A	N/A	N/A	N/A

Part X Balance Sheet		Check if Schedule O contains a response or note to any line in this Part X <input type="checkbox"/>	
		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing	352,603	1 382,822
	2 Savings and temporary cash investments	0	2 0
	3 Pledges and grants receivable, net	0	3 0
	4 Accounts receivable, net	0	4 0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5 0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6 0
	7 Notes and loans receivable, net	0	7 0
	8 Inventories for sale or use	0	8 0
	9 Prepaid expenses and deferred charges	0	9 0
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 0	
	b Less: accumulated depreciation	10b 0	10c 0
	11 Investments—publicly traded securities	0	11 0
	12 Investments—other securities. See Part IV, line 11	0	12 0
	13 Investments—program-related. See Part IV, line 11	0	13 0
	14 Intangible assets	0	14 0
	15 Other assets. See Part IV, line 11	0	15 0
	16 Total assets. Add lines 1 through 15 (must equal line 34)	352,603	16 382,822
Liabilities	17 Accounts payable and accrued expenses	0	17 0
	18 Grants payable	0	18 0
	19 Deferred revenue	0	19 0
	20 Tax-exempt bond liabilities	0	20 0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21 0
	22 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	0	22 0
	23 Secured mortgages and notes payable to unrelated third parties	0	23 0
	24 Unsecured notes and loans payable to unrelated third parties	0	24 0
	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	0	25 0
	26 Total liabilities. Add lines 17 through 25	0	26 0
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets	352,603	27 382,822
	28 Temporarily restricted net assets	0	28 0
	29 Permanently restricted net assets	0	29 0
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds	0	30 0
	31 Paid-in or capital surplus, or land, building, or equipment fund	0	31 0
	32 Retained earnings, endowment, accumulated income, or other funds	0	32 0
	33 Total net assets or fund balances	352,603	33 382,822
	34 Total liabilities and net assets/fund balances	352,603	34 382,822

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	355,893
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	325,674
3	Revenue less expenses. Subtract line 2 from line 1 . . . . .	3	30,219
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	352,603
5	Net unrealized gains (losses) on investments . . . . .	5	0
6	Donated services and use of facilities . . . . .	6	0
7	Investment expenses . . . . .	7	0
8	Prior period adjustments . . . . .	8	0
9	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . .	10	382,822

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input 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.		
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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	✓
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 type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	✓
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.	2c	
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? . . . . .	3a	✓
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.	3b	

Department of the Treasury  
Internal Revenue Service

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

**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).**

**Name of the organization**

**Employer identification number**

Victory Christian Ministries of Lexington, Inc.

61 1200774

**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 11, 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.)  
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 organization that normally receives: (1) more than 33 $\frac{1}{3}$ % 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 $\frac{1}{3}$ % 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.)  
10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.  
11  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 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.  
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 1-9 above or IRC section (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		
(A) N/A					N/A	N/A
(B)						
(C)						
(D)						
(E)						
<b>Total</b>					N/A	N/A

**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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	182,692	330,161	272,138	344,195	355,893	1,485,079
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0	0	0	0	0	0
4 <b>Total.</b> Add lines 1 through 3 . . . . .	182,692	330,161	272,138	344,195	355,893	1,485,079
5 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) . . . . .						908,701
6 <b>Public support.</b> Subtract line 5 from line 4. . . . .						576,378

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4 . . . . .	182,692	330,161	272,138	344,195	355,893	1,485,079
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	0	0	0	0	0	0
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	0	0	0	0	0	0
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						1,485,079
12 Gross receipts from related activities, etc. (see instructions) . . . . .				12		0
13 <b>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**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	38.81 %
15 Public support percentage from 2013 Schedule A, Part II, line 14 . . . . .	15	41.26 %
16a <b>33<math>\frac{1}{3}</math>% support test—2014.</b> If the organization did not check the box on line 13, and line 14 is 33 $\frac{1}{3}$ % 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<math>\frac{1}{3}</math>% support test—2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 $\frac{1}{3}$ % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2014.</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—2013.</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"/>		
18 <b>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 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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**

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%
<b>19a 33 1/3% support tests—2014.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
<b>b 33 1/3% support tests—2013.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	►	<input type="checkbox"/>

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	<b>Yes</b>	<b>No</b>
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

**Part IV Supporting Organizations (continued)**

11 Has the organization accepted a gift or contribution from any of the following persons?

- 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?
- A family member of a person described in (a) above?
- A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

1 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 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.

2 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 Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

1 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 Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

2 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 Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).

3 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 Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

**Section E. Type III Functionally-Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):

- The organization satisfied the Activities Test. Complete line 2 below.
- The organization is the parent of each of its supported organizations. Complete line 3 below.
- The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- 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 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.
- 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 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.

3 Parent of Supported Organizations. Answer (a) and (b) below.

- 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 Part VI.
- 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 Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

**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. 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		
<b>8 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)
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)	<b>1d</b>		
e <b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):			
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		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<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		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>		
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).			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>		<b>Current Year</b>		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in <b>Part VI</b> ). See instructions.			
7	<b>Total annual distributions.</b> Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.			
9	Distributable amount for 2014 from Section C, line 6			
10	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-2014</b>	<b>(iii) Distributable Amount for 2014</b>
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013 . . . . .			
f	<b>Total of lines 3a through e</b>			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	<b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013 . . . .			
e	Excess from 2014 . . . .			

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions.)

None

**SCHEDULE F  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Statement of Activities Outside the United States**

OMB No. 1545-0047

► Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.  
► Attach to Form 990.

► Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**2014**Open to Public  
Inspection

Name of the organization

Victory Christian Ministries of Lexington, Inc.

Employer identification number  
61 1200774**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

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

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) South Asia	0	0	Grants	Feeding Program	2,673
(2) South Asia	0	0	Grants	Hospital Program	2,100
(3) South Asia	0	0	Grants	Bible School	1,800
(4) South Asia	0	0	Grants	Educate poor children	3,600
(5) Sub-Saharan Africa	0	0	Grants	Evangelistic Crusades	6,000
(6) South Asia	0	0	Grants	Support Blind Children	4,000
(7) South Asia	0	0	Grants	New Church Property	10,000
(8) Sub-Saharan Africa	0	0	Grants	Feeding Program	4,000
(9) Sub-Saharan Africa	0	0	Grants	Shoe Distribution	2,000
(10) E.Asia and Pacific	0	0	Grants	Bible Training	3,420
(11) E.Asia and Pacific	0	0	Grants	Support Church Planters	3,600
(12) E.Asia and Pacific	0	0	Grants	Christian Literature	4,500
(13) E.Asia and Pacific	0	0	Grants	Bible Curriculum	5,000
(14) Middle East and N. Africa	0	0	Grants	Food Distribution	36,000
(15) Middle East and N. Africa	0	0	Grants	Shoe Distribution	15,500
(16) Middle East and N. Africa	0	0	Grants	Bible Distribution	6,250
(17) South Asia	0	0	Grants	Support Church Planters	1,200
<b>3a Sub-total . . . . .</b>	0	0			111,643
<b>b Total from continuation sheets to Part I . . . . .</b>	0	0			6,100
<b>c Totals (add lines 3a and 3b)</b>	0	0			117,743

**SCHEDULE F**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2014**Open to Public  
InspectionName of the organization  
**Victory Christian Ministries of Lexington, Inc.**Employer identification number  
**61-1200774****Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

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

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
<b>(1) South Asia</b>	<b>0</b>	<b>0</b>	<b>Grants</b>	<b>Support Teaching Center</b>	<b>3,600</b>
<b>(2) South America</b>	<b>0</b>	<b>0</b>	<b>Grants</b>	<b>Christian TV Broadcast</b>	<b>2,500</b>
<b>(3)</b>					
<b>(4)</b>					
<b>(5)</b>					
<b>(6)</b>					
<b>(7)</b>					
<b>(8)</b>					
<b>(9)</b>					
<b>(10)</b>					
<b>(11)</b>					
<b>(12)</b>					
<b>(13)</b>					
<b>(14)</b>					
<b>(15)</b>					
<b>(16)</b>					
<b>(17)</b>					
<b>3a Sub-total . . . . .</b>	<b>0</b>	<b>0</b>			<b>6,100</b>
<b>b Total from continuation sheets to Part I . . . . .</b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>c Totals (add lines 3a and 3b)</b>	<b>0</b>	<b>0</b>			<b>6,100</b>

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990.

Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)	South Asia	Feeding Program	2,673	Check	0	N/A	N/A	N/A	
(2)	South Asia	Hospital Program	2,100	Check	0	N/A	N/A	N/A	
(3)	South Asia	Bible School	1,800	Check	0	N/A	N/A	N/A	
(4)	South Asia	Educate Children	3,600	Check	0	N/A	N/A	N/A	
(5)	Sub SaharanAfrica	EvangelismCrusades	6,000	Check	0	N/A	N/A	N/A	
(6)	South Asia	Blind Children	4,000	Check	0	N/A	N/A	N/A	
(7)	South Asia	New Church Property	10,000	Check	0	N/A	N/A	N/A	
(8)	Sub SaharanAfrica	Feeding Program	4,000	Check	0	N/A	N/A	N/A	
(9)	Sub SaharanAfrica	Shoe Distribution	2,000	Check	0	N/A	N/A	N/A	
(10)	EastAsiaPacific	Bible Training	3,420	Check	0	N/A	N/A	N/A	
(11)	EastAsiaPacific	Church Planters	3,800	Check	0	N/A	N/A	N/A	
(12)	EastAsiaPacific	Christian Literature	4,500	Check	0	N/A	N/A	N/A	
(13)	EastAsiaPacific	Bible Curriculum	5,000	Check	0	N/A	N/A	N/A	
(14)	MiddleEastNAfrica	Food Distribution	36,000	Check	0	N/A	N/A	N/A	
(15)	MiddleEastNAfrica	Shoe Distribution	15,500	Check	0	N/A	N/A	N/A	
(16)	MiddleEastNAfrica	Bible Distribution	6,250	Check	0	N/A	N/A	N/A	

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

5  
0

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)	South Asia		Church Planters	1,200	Check		0	N/A	N/A
(2)	South Asia		Teaching Center	3,600	Check		0	N/A	N/A
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . .

3 Enter total number of other organizations or entities . . . . .

► Continuation of Part II

► Continuation of Part II

Schedule F (Form 990) 2014

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.  
**Part III** can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) Educate Impoverish Children	South Asia	10	3,600	Check	0	N/A	N/A
(2) Support Blind Children	South Asia	30	4,000	Check	0	N/A	N/A
(3) Support Church Planters	East Asia and Pacific	10	3,600	Check	0	N/A	N/A
(4) Support Church Planters	South Asia	2	1,200	Check	0	N/A	N/A
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, *Return by a U.S. Transferor of Property to a Foreign Corporation* (see Instructions for Form 926) . . . . .  Yes  No

2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts*, and/or Form 3520-A, *Annual Information Return of Foreign Trust With a U.S. Owner* (see Instructions for Forms 3520 and 3520-A; do not file with Form 990) . . . . .  Yes  No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, *Information Return of U.S. Persons With Respect to Certain Foreign Corporations* (see Instructions for Form 5471) . . . . .  Yes  No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, *Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund* (see Instructions for Form 8621) . . . . .  Yes  No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, *Return of U.S. Persons With Respect to Certain Foreign Partnerships* (see Instructions for Form 8865) . . . . .  Yes  No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, *International Boycott Report* (see Instructions for Form 5713; do not file with Form 990) . . . . .  Yes  No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

**Part I General Information on Activities Outside the United States.**

**Part I, Line 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.**

The Ministry receives updates through emails or by speaking directly with the directors or staff of those U.S. Ministries and updates are also obtained from their ministry newsletters, web sites, and acknowledgement receipt letters. A record is kept of those program services and prior to the annual board meeting a Ministry Review is provided to the Board of Directors. This Ministry Review provides an in depth report of each U.S. ministry organization's missions projects and the details of their specific purposes, goals and accomplishments.

In addition the prior years accomplishments also appears in this Ministry Review so as to provide the growth, the progress and impact of those respective projects. During the annual board meeting this Ministry Review is reviewed and then the Board of Directors express their comments about specific projects. The Board of Directors then give their unanimous approval for the continuation of the grants for those projects and for any new projects that might arise in the coming year.

**Part I, Line 3 Table, Activities per Region, Column (a) and (f) - Grants are given only to U.S. 501 © 3 Christian Ministry Organizations located in the U.S. that are conducting mission projects in foreign countries in order to show forth the love of Christ and to propagate the Gospel of Jesus Christ. Grants are not given to foreign organizations or entities located in the U.S. or in foreign countries. Those grants carry out the filing Organization's exempt purposes and program services and their purpose is reported on Line 3, Table, Column (e).**

**Part I, Line 3, Table, Column (f) - regarding the method used to account for expenditures on the organization's financial statements.**

The accounting method is cash.

**Part II, Table 1, Grants and Other Assistance to Organizations or Entities Outside the United States.**

Grants are provided only to U.S. 501 © 3 Christian Ministry Organizations that are located in the United States and that are conducting mission projects in those respective foreign countries in order to show forth the love of Christ and to propagate the Gospel of Jesus Christ.

Grants are not given to foreign organizations or entities located in the U.S. or in foreign countries.

**Part II, Table 1, Line 1, regarding the method used to account for cash grants and non cash assistance on the organization's financial statements. The accounting method is cash.**

**Part II, Table 1, Organization # 1 - Lines (1), (2), (3) and (4) for Column (a) Name of Organization and Column (d) Purpose of Grant.**

**Line (1) Column (d) Feeding Program - Grant to feed approximately 49,000 people that are fed in the feeding line, street feeding, students at schools, children in the children's homes, senior citizens and food assistance to impoverish families.**

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

**Part II Table 1, Organization #1 - Lines (1), (2), (3) and (4), Column (a) Name of Organization, and Column (d) Purpose of Grant. (Continued)**

**Line (2) Column (d) Hospital Program - Grant to support a 173 bed full General Hospital that treats 100,000 people a year in which 40,000**

**patients receive free medical care. The Hospital also has 2 medical clinics in the city's "Red Light" district and 20 rural medical clinics.**

**Line (3) Column (d) Bible School - Grant for the Buntain School of Theology that provides biblical training for future Pastors and Christian**

**leaders. The school is under the aegis of the Assemblies of God and offers a 3 year program in a Bachelors of Theology and a 2 year**

**diploma in Theology.**

**Line (4) Column (d) Educate Children - Grant for the Rhino Project that provides health care, nutrition, and accessible primary education**

**for 10 of 100 impoverish children for 1 year. The learning platform is via portable lap tops and mobile educational centers where there are**

**interactive lesson plans, games, educational entertainment and volunteers who work one on one with the children.**

**Part II, Table 1, Organization # 2 - Line (5), Column (a) Name of Organization and Column (d) Purpose of Grant.**

**Line (5) Column (d) Evangelism Crusades - Grants for Evangelistic Crusades conducted in cities throughout the Sub Saharan African region**

**and also Ministry Conferences that were held during the day to provide ministry to local church Pastors and Christian leaders.**

**Part II, Table 1, Organization # 3 - Lines (6) and (7), Column (a) Name of Organization, and Column (d) Purpose of Grant.**

**Line (6) Column (d) Blind Children - Grant for 2 months support for 30 blind children. Those children live in a new home and are provided food, clothing, medical care and education and also attend one of the local churches that have been planted in that rural area.**

**Line (7) Column (d) New Church Property - Grant towards the total cost to purchase land for a new church plant that has attendance of 300 people and a projected growth of 1,500 to 2,000 people.**

**Part II, Table 1, Organization # 4 - Lines (8) and (9), Column (a) Name of Organization, and Column (d) Purpose of Grant.**

**Line (8) Column (d) Feeding Program - Grant to feed 400 African children for 3 months. Those children are fed daily in the feeding lines where 500,000 children are fed every weekday at the feeding stations located in five nations across southern Africa.**

**Line (9) Column (d) Shoe Distribution - Grant for the Christmas Shoe Project that provided 550 pairs of shoes for children ages 6 months to 12 years of age. Those shoes were distributed at the feeding stations or other Christian outreaches in Angola, Sudan and Mozambique.**

**Part II, Table 1, Organization # 5 - Lines (10), (11), (12), (13), (14), (15), (16) and continuing to the 2nd page for Part II, Table 1, Lines (1) and (2), Column (a) Name of Organization and Column (d) Purpose of Grant.**

**Line (10) Column (d) Bible Training - Grant to provide 30 students with "The ABC Curriculum". "The ABC Curriculum" is a Media Bible**

**Training Project that contains 4 modules of Bible Training in the Basics of the Christian Faith covering Discipleship, Christian Doctrine,**

**Old and New Testament Studies and Pastoral Training in order to train future Pastors, Church Planters and Christian leaders.**

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

**Part II, Table 1, Organization # 5 - Lines (10), (11), (12), (13), (14), (15), (16) and continuing to the 2nd page for Part II Table 1, Lines (1) and (2)****Column (a) Name of Organization and Column (d) Purpose of Grant. (Continued)**

**Line (11) Column (d) Church Planters - Grant to support 10 Church Planters for 6 months. Those Church Planters go into cities and villages**

**to evangelize the Gospel of Jesus Christ, to distribute copies of "The Story of Jesus" and Bibles and plant new churches in those areas.**

**Line (12) Column (d) Christian Literature - Grant to provide 25,000 copies of "The Story of Jesus". This evangelistic literature shares the**

**Gospel of Jesus Christ and it is estimated that each copy of "The Story of Jesus" will be read by 10 people. This evangelistic tool has the**

**potential impact to reach 250,000 people with the Gospel of Jesus Christ.**

**Line (13) Column (d) Bible Curriculum - Grant toward the total cost to complete the translation of "The ABC Curriculum" into 8 textbooks, 284**

**lessons and 1,600 pages that will the bible school curriculum for the new Ministry Training Center. It is a systematic and comprehensive**

**Bible Training program that will provide biblical training to present and future Church Planters, Pastors, and leaders in the basics of the**

**Christian Faith covering Discipleship, Christian Doctrine, Old and New Testament Studies, Pastoral Training, Leadership and Church**

**Planting.**

**Line (14) Column (d) Food Distribution - Grants for the cost to ship 3, forty foot food containers that provided a total of 720,000 meals.**

**During the food distributions Pastors and workers develop relationships with the people for the purpose of sharing the Gospel of Jesus**

**Christ and when possible, copies of "The Story of Jesus" and a Family Bible will also be distributed to those recipients.**

**Line (15) Column (d) Shoe Distribution - Grant for the cost to purchase 26,316 pairs of shoes for toddlers, children and youth (Sizes**

**Toddler 8 thru Youth size 9) and the cost to ship this Shoe Container for distribution. During those shoe distributions Pastors and workers**

**develop relationships with the families for the purpose of sharing the Gospel of Jesus Christ and when possible, copies of "The Story of**

**Jesus" and a Family Bible will also be distributed to those recipients.**

**Line (16) Column (d) Bible Distribution - Grant for the cost to distribute 2,500 Bibles.**

**Organization # 5 - on the 2nd page for Part II, Table 1, Lines (1) and (2) Column (a) Name of Organization and Column (d) Purpose of Grant**

**Line (1) Column (d) Church Planters - Grant to support 2 Church Planters for 2 months. Those Church Planters evangelize individuals**

**one on one and also minister weekly in a home group of 10-15 people where they meet for a time of worship and Bible study.**

**Line (2) Column (d) Teaching Center - Grant to support a Teaching Center for women, widows, and children that is teaching them their**

**native language, English, computer skills and basic hygiene. In this setting relationships are developed that lead to opportunities to share**

**the Gospel of Jesus Christ, and lead them to salvation and in turn provide opportunities to reach their families and villages with the Gospel**

**of Jesus Christ.**

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States. (page 2 of Schedule F) (Continued)**

**Part II, Line 2 - Enter total number of recipient organizations listed above that are recognized as charities by the foreign country recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter.**

**Answer: A total number of 5 recipient organizations. In Part II Table 1, Organization #1 is Lines (1), (2), (3) and (4); Organization # 2 is Line (5); Organization # 3 is Lines (6) and (7); Organization # 4 is Lines (8) and (9) ; and Organization # 5 is Lines (10), (11), (12), (13), (14), (15), (16) and on the 2nd page (duplicate page) for Part II Table 1, Lines (1) and (2).**

**Part III Grants and Other Assistance to Individuals Outside of the United States**

**Part III Table - Column (a) Types of grant or assistance, Lines (1) through (4) - Grants are only given directly to U.S. 501 © 3 Christian Ministry Organizations in the U.S. that are conducting mission projects in foreign countries for the purpose of showing forth the love of Jesus Christ and to propagate the Gospel of Jesus Christ. Those grants carry out the filing Organization's exempt purposes and program services and are reported in Column (a) Types of grant or assistance. Grants are not given to foreign organizations, entities or individuals located in the U.S. or in foreign countries. Foreign individuals receive support from those U.S. Ministry Organizations as part of the missions projects that are conducted in those foreign countries for the purpose of showing forth the love of Christ and propagating the Gospel of Jesus Christ.**

**Part III, regarding the method used to account for cash grants and non cash assistance on the organization's financial statements.**

**The accounting method is cash.**

**Part III, Table, Lines (1) through (4), Column (a) Type of grant or assistance and Column (c) Number of recipients**

**Part III, Line (1) Educate Impoverish Children - Grant for the Rhino Project that provides health care, nutrition and accessible primary education for 10 of 100 impoverished children for 1 year. The learning platform is via portable lap tops and mobile educational centers where there are interactive lesson plans, games, educational entertainment and volunteers who work one on one with the children.**

**Part III, Line (2) Support Blind Children - Grant for 2 months support for 30 blind children. Those children live in a new home and are provided food, clothing, medical care and education and also attend one of the local churches that have been planted in that rural area.**

**Part III, Line (3) Support Church Planters - Grant to support 10 Church Planters for 6 months. Those Church Planters go into cities and villages to evangelize the Gospel of Jesus Christ, to distribute copies of "The Story of Jesus" and Bibles and to plant new churches.**

**Part III, Line (4) Support Church Planters - Grant to support 2 Church Planters that evangelize individuals one on one and also minister weekly in a home group meeting of 10-15 people where they meet for a time of worship and Bible study.**

Victory Christian Ministries of Lexington, Inc.

61-1200774

**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" to 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	1 (b) EIN	1 (c) IRC section if applicable	1 (d) Amount of cash grant	1 (e) Amount of non-cash assistance	1 (f) Method of valuation (book, FMV, appraisal, other)	1 (g) Description of non-cash assistance	1 (h) Purpose of grant or assistance
(1) Metro World Child PO Box 695 Brooklyn, NY 11237-0695	113382193	501 (c) 3	10,000	0	N/A	N/A	Sunday School Program
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

1 0

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

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

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" to 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 non-cash assistance
<b>1 Living Needs Assistance to Indigents</b>	3	25,000	0	N/A	N/A
<b>2 Direct Cash Assistance to Indigents</b>	6	8,571	0	N/A	N/A
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 - Describe in Part IV the organizations procedures for monitoring the use of grant funds in the United States.

The Ministry receives updated information from the directors or staff of those ministry organizations as to their ongoing activities and accomplishments in regard to those specific projects. These updates are provided through their newsletters, web sites, and acknowledgement receipt letters. A record is kept and prior to the annual board meeting a Ministry Review is provided to the Board of Directors. This Ministry Review provides an in depth report of each U.S. ministry organization's projects, the details of their specific purposes, goals and accomplishments. In addition the prior year's accomplishments also appears in this Ministry Review so to provide the growth, progress and impact of those respective projects. During the annual board meeting the Ministry Review is reviewed and the Board of Directors express their comments about specific projects. The Board of Directors then give their unanimous approval for the continuation of those grants for those projects and for any new projects that might arise in the coming year.

**Part II Grants and Other Assistance to Governments and Other Organizations in the United States**

Part II, Table 1, Column (a) Name and address of organization or government

Line (1) Column (a) Metro World Child - Grants for a ministry's weekly Sunday School Outreach Program that is reaching 22,000 inner city children in New York City with the Gospel of Jesus Christ. This weekly outreach provides them with food, clothes and training in the Christian faith. Grants were also provided for the Food Voucher Program that fed 5,000 of those children.

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" to 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 non-cash 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 II, Line 1 Table, Column (a) Name and address of organization or government (Continued)**

These inner city children are ministered to through the following ministry opportunities: 1. The Sidewalk Sunday School brings the message of Jesus Christ to children living in the inner city neighborhoods of New York City. 2. Indoor Sunday School where each child is picked up by a school bus and attends the Sunday School Outreach where a Bible message is presented

with music and skirts, they are fed through the Food Voucher Program and then those children are given a gift before being transported home. 3. Weekly home visitations where each week a staff member visits the homes of those children and to observe their needs. From this visitation food, school supplies and other needs are provided to these children and their families.

And as a result this Sunday School Outreach Program provides an opportunity to reach not only the children but also their parents with the Gospel of Jesus Christ.

**Part III Grants and Other Assistance to Individuals in the United States****Part III. (b) Number of recipients**

The number that appears in column (b) Number of recipients, for Lines 1, 2 and 3 are the actual number of Indigent families and or individuals that received assistance.

**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.  
► 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

**2014**Open to Public  
Inspection

Name of the organization

Victory Christian Ministries of Lexington, Inc.

Employer identification number

61 1200774

**Form 990 Part VI Governance, Management and Disclosures (page 6 of the Form 990)****Section B. Policies**

Line 11 a. Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?

No. A complete copy of Form 990 and required Schedules are provided to the governing body for review before signing and filing the form.

Line 11 a. is answered No, because on Schedule B the donors names and addresses are redacted to protect their confidentiality.

Line 11 b. Describe in Schedule O the process, if any, used by the organization to review this Form 990.

The final version of Form 990 and required Schedules are provided to the governing board for their review. Only after the governing board's review and unanimous approval is the Form 990 signed and Form 990 and required Schedules filed with the IRS. Schedule B is provided to the governing body however the donors names and addresses are redacted to protect the confidentiality of those donors.

Line 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.

Line 15 a. The organization's CEO, Executive Director, or top management official .

"Yes". The process for determining the compensation of the CEO included the research, analysis, review and deliberations conducted by independent members of the Compensation Committee. The Compensation Committee used comparability data obtained from GuideStar,

GuideStar Compensation Report, 11th Edition September 2011 for their research, analysis and review and also a number of other factors.

At the conclusion of their work the Compensation Committee documented their analysis, considerations, methodology, deliberations, final conclusions and decision in a Compensation Report. Upon the Compensation Committee's unanimous acceptance and approval of this Report it then became a part of the Official Records of the Organization for the CEO's compensation. This comprehensive review and report was completed December 31, 2011. A semi-annual review was conducted by the Compensation Committee in June and December of 2014.

**Section C. Disclosure**

Line 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.

All documents are a part of the Organization's Official Records and are available for public inspection upon request. The Organization's Form 990 and Schedules are found on the web sites of GuideStar and The National Center for Charitable Statistics.

**Name of the organization**

**Victory Christian Ministries of Lexington, Inc.**

**Employer identification number**

61 1200774

**NONE**