

Applicant/Program: **ElderServe, Inc.**

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

| | | | |
|-------------------------|---|----------------------------|--------------------------|
| <u>12</u> District # | <u>Rid Belwell</u> Council Member Signature | <u>\$1000.00</u> Amount | <u>7-14-16</u> Date |
| <u>6</u> District # | <u>[Signature]</u> Council Member Signature | <u>\$500</u> Amount | <u>7-14-16</u> Date |
| <u>8</u> District # | <u>Thomas [Signature]</u> Council Member Signature | <u>\$1000.00</u> Amount | <u>7/16/16</u> Date |
| <u>10</u> District # | <u>Emma P. Muhlhall</u> Council Member Signature | <u>\$250.00</u> Amount | <u>7/14/2016</u> Date |
| <u>24</u> District # | <u>Madonna Flood</u> Council Member Signature | <u>\$1000.00</u> Amount | <u>7/14/2016</u> Date |
| <u>9</u> District # | <u>Bill Hollod</u> Council Member Signature | <u>500.00</u> Amount | <u>7/14/16</u> Date |
| <u>2</u> District # | <u>Barbara Shanklin</u> Council Member Signature | <u>\$250.00</u> Amount | <u>7/14/16</u> Date |

Applicant/Program: ElderServe, Inc.

Additional Disclosure and Signatures

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|-------------------|---------------------------------|---------------|-------------|
| <u>District #</u> | <u>Council Member Signature</u> | <u>Amount</u> | <u>Date</u> |
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| <u>District #</u> | <u>Council Member Signature</u> | <u>Amount</u> | <u>Date</u> |

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION CHECKLIST

Legal Name of Applicant Organization: ElderServe, Inc.

Program Name and Request Amount: ElderServe merger with GuardiaCare - \$20,000

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



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

| SECTION 1 – APPLICANT INFORMATION | | | |
|---|---|--|--------------------------------------|
| Legal Name of Applicant Organization: ElderServe, Inc. <small>(as listed on: http://www.sos.ky.gov/business/records)</small> | | | |
| Main Office Street & Mailing Address: 300 East Market Street, Suite 190, Louisville, KY 40202 | | | |
| Website: www.elderserveinc.org | | | |
| Applicant Contact: | Lisa Cobb | Title: | Development Director |
| Phone: | 502-587-8673 | Email: | ltcobb@elderserveinc.org |
| Financial Contact: | Tina Kopatz | Title: | Director of Finance & Administration |
| Phone: | 502-587-8673 | Email: | tkopatz@elderserveinc.org |
| Organization's Representative who attended NDF Training: | | | |
| GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED | | | |
| Program Facility Location(s): | 300 East Market Street; 631 S 28th Street | | |
| Council District(s): | All | Zip Code(s): | All |
| SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION | | | |
| PROGRAM/PROJECT NAME: ElderServe/GuardiaCare Merger | | | |
| Total Request: (\$) | 20,000 | Total Metro Award (this program) in previous year: (\$) | 0 |
| Purpose of Request (check all that apply): <input checked="" type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc) | | | |
| The Following are Required Attachments: | | | |
| <input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current Year Projected Budget <input checked="" type="checkbox"/> List of Board of Directors (include term & term limits) <input type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense | | <input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if required <input checked="" type="checkbox"/> Staff including the 3 highest paid staff | |
| For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary. | | | |
| Source: | EAF Community | Amount: (\$) | \$62,400 |
| Source: | NDF | Amount: (\$) | \$5,000 |
| Source: | | Amount: (\$) | |
| Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | |



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

ElderServe was founded in 1962 in response to a community needs study conducted by the Community Chest (now Metro United Way). The agency is a non-profit organization located in Louisville, KY that serves older residents of Jefferson County. Its mission is to empower older adults to live independently with dignity. The programs and services of ElderServe are HomeCare, Senior Companions, Care Management, Adult Day Care, TeleCare, Crime Victim Services, CATCH Healthy Habits, Friendly Visitor, and the Senior Center at the Oak and Acorn Intergenerational Center.

The variety of services provided by ElderServe creates a supportive advocacy and resource center to address the various needs of older adults and their families. Staff can assist with issues ranging from caregiver support to in-home care to domestic violence. Our wide range of expertise not only provides a safety net for older adults but we also offer services and support along a continuum of care – helping the older adult as they move through different stages of the aging process.

HomeCare

ElderServe's HomeCare provides nonmedical support services for older adults in need of assistance. Services include home management, personal care, caregiver relief, concierge, financial helper and specialized care including Alzheimer's disease, Parkinson's, and Multiple Sclerosis.

Senior Companions

The dual purpose of the Senior Companion Program, a part of the federally-funded Corporation for National and Community Service, is to develop stipend opportunities for income-eligible seniors age 55+ and supportive person-to-person services to frail adults who may be in danger of premature nursing-home placement.

Care Management

Care Management is a holistic, client-centered approach to caring for older adults and disabled persons. ElderServe's Care Managers provide guidance and support to families, caregivers and older adults living in the community. Our goal is to improve the older adult's quality of life and reduce family and caregiver stress through assessment/monitoring, planning/problem-solving and education/advocacy. Care Managers strive to provide quality resource referrals and advocacy. Case management services offered by Care Managers may include budgeting, advocacy, procurement of assistive devices, prescription assistance and benefits enrollment. Counseling is also offered by degreed professionals on staff. Care Managers are available at both the Administrative Office and Senior Center.

Adult Day Care

In the adult day program, activities, nutrition, and companionship are provided with the goal of keeping the older adult safely in the community. Family members have much-needed peace of mind knowing their loved ones with medical conditions are safe in a supervised setting.

TeleCare

TeleCare offers a regular, reliable means to check on the safety of seniors who are isolated, homebound or simply need the reassurance of regular contact. Trained TeleCare volunteers call participants each weekday for free. Volunteers are trained to recognize when participants are experiencing difficult situations and provide referrals to social workers. When participants enroll in TeleCare, an emergency backup call plan is developed. If a client fails to answer their TeleCare call, ElderServe calls the emergency contacts to alert them to a possible cause for concern. If necessary, appropriate authorities are alerted to a potential emergency. In the summer of 2010 alone, TeleCare made calls to two homebound seniors who were having strokes and were able to get emergency services to them in time to save their lives. A single phone call once a day may seem simplistic, but it can be a powerful tool in assisting an isolated, homebound individual in remaining in their own home.

Crime Victim Services

The Crime Victim Services program (CVS) works with older adults age 60 and older in Jefferson County who are victims of crime including but not limited to physical abuse, sexual abuse, emotional abuse, financial exploitation, and caregiver neglect. CVS:

- Increases awareness of elder abuse as a crime through community outreach.
- Increases access to the criminal justice system for older crime victims by providing court transportation and advocacy.
- Supports older adults in recovering from victimization through support services, crisis intervention and short-term emergency housing.

CATCH Healthy Habits

CATCH Healthy Habits is an after-school program that brings teams of adults age 50 plus together with kids to learn about good eating habits and to play active games. As volunteers for CATCH, adults teach children ages 6-11 healthy lifestyles in a fun, active, intergenerational setting with curriculum provided by the evidence-based model of the OASIS Institute. Beginning in Sept/Oct 2014, OASIS is implementing the CATCH model with participants ages 50+ using volunteers ages 50+. ElderServe will use its Senior Center as the first site for this new model.

Friendly Visitor

The Friendly Visitor Program offers companionship to older adults within Greater Louisville. Participants will be paired with volunteers to provide companionship and emotional support in order to help participants maintain their independence and well-being. In an effort to foster this relationship we ask our volunteers to commit to visit their elderly friend on a regular basis (two times a month) for a minimum of one year.

ElderServe Senior Center

A significant focus for the agency is the operation of the ElderServe Senior Center at the Oak and Acorn Intergenerational Center on 28th and Magazine streets in West Louisville. Activities available at the Oak and Acorn Intergenerational Center are tai chi, yoga, arthritis exercise (taught by a certified instructor), arts and crafts, quilting, and Line Dancing Club. Throughout the year, health promotion activities are provided: hearing and vision screenings, medication management, blood pressure check-ups, and podiatrist visits. Numerous educational opportunities provide older adults the information necessary to remain independent, such as Medicare/Medicaid updates and enrollment, banking information and support, falls and fire prevention, fraud prevention, and other topics of interest to older adults. The Senior Center is also a Metro Nutrition site serving 35 healthy meals daily to low income older adults.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 – PROGRAM/PROJECT NARRATIVE

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

The Boards of ElderServe and GuardiaCare approved an intent to merge on November 18 and 19, 2015. ElderServe is the largest nonprofit senior services agency in the community, and GuardiaCare provides the only private guardianship program. The combined strength of these organizations will position Louisville to address the growing needs of older adults. By 2040, Louisville will see a 58% population growth for those at retirement age and a 100% increase in population growth for those 80+. With this change in our demographic landscape, a successful merger will allow the two organizations to build a stronger continuum of services for this increasing population of seniors, while creating a more efficient and cost-effective operating model to ensure sustainability.

The mission of ElderServe is to empower older adults to live independently with dignity, and the variety of programs within the agency carry out this mission: HomeCare, Senior Companions, Client Services, Adult Day Care, TeleCare, Crime Victim Services, CATCH Healthy Habits, Friendly Visitor, and the Senior Center at Oak and Acorn. ElderServe provides assistance to 3,000 older adults and their families and caregivers throughout Jefferson County.

GuardiaCare's mission is to guide individuals and families through the challenges of aging and disability. They accomplish this by offering the following programs: guardianship, financial management, power of attorney, care management services, and Elder Mediation Services. There are currently no duplication of services by the two agencies allowing for building a stronger continuum of care with programs offered by each that are also complementary to each other. GuardiaCare currently serves 300 older adults and their families.

The merger is slated to be complete by June 30, 2016, but the integration of the programs and operations will continue well into the next fiscal year.

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

Critical one-time costs projected to support and facilitate this merger are projected at \$95,000. Costs include:

Accounting & Finance expenses - data import, merger consulting, end-of-life audit and tax returns for GuardiaCare

Fund Development - Ashley/Rountree consultant fees for merged development plan and implementation

Human Resources - integration of pay scales and benefits, consulting for merging of two organizational cultures

Information Technology - server engineering costs, telephone interface

Legal Fees - documents and filings related to partnership, legal consulting

Marketing & Communications - rebranding, media placement, printing of new materials, website updates, signage updates, postage

Program & Staff Administration - consulting costs related to integration of staff



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

n/a

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

- Effective October 24, 2013, reimbursements should not be made unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):
- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
 - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

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

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

JS



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Goal 1

Build a stronger continuum of services for an increasing population of seniors.

Measurement 1

With staff working together and internal referrals, it is expected that clients and families will receive more services and resources than before by becoming a "one stop shop" for convenience and support. There is currently no overlap in programming, but the two organizations offer programs that are complementary to each other. An agency database is used to track unduplicated clients and services.

Goal 2

Create a stronger financial base to ensure sustainability with diversification of funding streams. ElderServe is primarily grant funded and GuardiaCare is primarily fee-for-service.

Measurement 2

An improved statement of activities is projected for year one of the merged organization. Immediate efficiencies include the need for one CEO. Sustainability will require a breakeven budget. The Statement of Common Understandings states that the combined organization will be operating on a breakeven basis not later than June 30, 2019. The merged organization will have a single voice to current and prospective donors about senior services.

Goal 3

Create a stronger infrastructure for effective service delivery

Measurement 3

With staff working together and internal referrals, it is expected that clients and families will receive more services and resources than before by becoming a "one stop shop" for convenience and support. An agency database is used to track unduplicated clients and services.

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

ElderServe community partners currently include: Metro United Way, UofL, LCCC, Louisville Metro Government, CCC, Louisville Metro Police, Domestic Violence Intake Center, Circuit Court Clerk's Office, Jefferson County Sheriff's Office, Adult Protective Services, Center for Women and Families, UofL Law Clinic, Jewish Family/Career Services, Seven Counties, TRIAD, Elder Abuse Services Coordinating Council, GuardiaCare, Domestic Violence Prevention Coordinating Council, Coalition for the Homeless.

GuardiaCare receives referrals from numerous agencies throughout the community that will continue with the merged entity.

Partnerships to provide training in the community include:

AmericanStroke Association, Alzheimer's Association, AmericanHeart Association, MS Society, Parkinson's Support Center, Joslin Diabetes Center, UofL Geriatrics, LFPL.

Collaborations to provide activities include: Breckenridge Nursing School, Catholic Enrichment Center, Portland Neighborhood House, AAA, AARP, MD2U, Legal Aid, and many others.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT BUDGET SUMMARY

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

| Program/Project Expenses | Column 1 | Column 2 | Column (1+2)=3 |
|---|----------------------|-----------------|----------------|
| | Proposed Metro Funds | Non-Metro Funds | Total Funds |
| A: Personnel Costs Including Benefits | | | |
| B: Rent/Utilities | | | |
| C: Office Supplies | | | |
| D: Telephone | | | |
| E: In-town Travel | | | |
| F: Client Assistance (Attach Detailed List) | | | |
| G: Professional Service Contracts | | | |
| H: Program Materials | | | |
| I: Community Events & Festivals (Attach Detail List) | | | |
| J: Machinery & Equipment | | | |
| K: Capital Project | | | |
| L: Other Expenses (Attach Detail List) | 20,000 | 75,000 | |
| *TOTAL PROGRAM/PROJECT FUNDS | | | |
| % of Program Budget 95,000 | 20.9 % | 79.1 % | 100% |

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

| | |
|---|--|
| Other State, Federal or Local Government | |
| United Way | |
| Private Contributions (do not include individual donor names) | |
| Fees Collected from Program Participants | |
| Other (please specify) | 75,000 (James Graham Brown Foundation) |
| Total Revenue for Columns 2 Expenses ** | 75,000 |

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

**Must equal or exceed total in column 2.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

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

Agency Fiscal Year Start Date: July 1

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

If YES, please explain:

The agency budget will increase approximately \$600,000 as a result of the pending merger with GuardiaCare.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

Standard Certifications

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

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

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

| | | | |
|---|-----------------------------|-------------------|---------|
| Signature of Legal Signatory: | <i>Julie Guenther</i> | Date: | 2/25/16 |
| Legal Signatory: (please print): | Julie Guenther | Title: | CEO |
| Phone: | 502-736-3822 | Extension: | |
| Email: | jguenther@elderserveinc.org | | |

ElderServe-GuardiaCare - Merger Process

Anticipated Timeline 7/1/2015 to 12/31/2016.

ANTICIPATED EXPENSES**Accounting & Finance:***Accounting systems conversion / integration costs:*

Using existing system / add seat licenses / additional training 500

Data import by consultant (150 hours x \$30) for mapping, import, report writing 4,500

Independent Accounting consultant: TBD (

Merger consulting and accounting treatment (TBD: Roderfer Moss?) 3,000

End of life audit and tax returns (dissolution of GuardiaCare) 15,000

Fund Development:

Donor Database Merger & Updated Training 0 staff time

Merging Grant Requirements (Local, State, Federal) 0 staff time

Ashley Rountree Consultant Fees (Fund Development Plan / Implementation) 20,000

Human Resources:

Understanding & melding of two distinct organizational cultures - Kelly Helgeson MCM 5,000

Costs to Integrate Pay Scales & Benefits 4,000

Information Technology:

Server engineering costs - (IT consultant: Navigate) 15,000

Switches, WIFI, email,

Cross Site Network / Bandwith Upgrades

Integrate on-line records systems/RPM for ElderServe?

Intranet site for employee communication

Other IT integration costs

Telephone Interface 2,500

Legal Fees:

Documents & Filings Related to Partnership (Local, State, Federal) 5,000

Consultation on merger / structure / prepare legal documents / contract review 1,500

** Law Firms engaged: TBD***Marketing & Communications:**

Rebranding Costs : consultant TBD; IK from communications committee 5,000

Media Placement / Mailings Related to Partnership Announcement 3,000

Printing of New Collateral Materials 500

Website Updates (Landing page for new entity & updates) 1,000

Signage Updates 5,000

Brand Standards (Graphic guidelines for name / logo usage, color standards, etc) 0

IK from communications committee

Postage 2,500

Program & Staff Administration:

Program Licensing / Accreditation

Program Policy Integration

Other: consulting/costs related to integration of staff 2,000

Staff Time Allocation:

| | |
|---|------------------|
| Estimate of Total Staff Time Associated With Merger | 0 |
| Overall Contingency | 0 |
| TOTAL NON-CAPITAL COSTS | \$ 95,000 |

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077555433

Oct. 02, 2015 LTR 4168C 0

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BODC: TE

ELDERSERVE INC
% WM R INLOW
300 E MARKET ST STE 190
LOUISVILLE KY 40202-1959

Employer Identification Number: [REDACTED]
Person to Contact: Mr Flammer
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

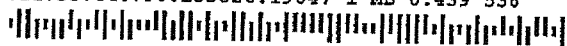
This is in response to your Aug. 27, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in February 1968.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

022753.446796.135826.19047 1 MB 0.439 536




ELDERSERVE INC
% WM R INLOW
300 E MARKET ST STE 190
LOUISVILLE KY 40202-1959

022753

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.


 The IRS address must appear in the window.

BODCD-TE

4077555433

Use for payments

Letter Number: LTR4168C
Letter Date : 2015-10-02
Tax Period : 000000

INTERNAL REVENUE SERVICE
P.O. Box 2508, Room 4010
Cincinnati OH 45201




616024140

ELDERSERVE INC
% WM R INLOW
300 E MARKET ST STE 190
LOUISVILLE KY 40202-1959

616024140 WP ELDE 00 2 000000 670 000000000000

ElderServe Inc.
Budget
Consolidated Income Statement
Fiscal Year Ended June 30, 2016

| | FYE 2016 Budget | FYE 2015 Budget | % Change |
|--|---------------------|---------------------|---------------|
| <u>Support</u> | | | |
| MUW | \$ 240,021 | \$ 252,995 | -5.13% |
| Contributions | 140,000 | 157,250 | -10.97% |
| Contributed Facility/GIK | 3,550 | 21,886 | -83.78% |
| Nucleus Campaign | - | 252,000 | -100.00% |
| | <u>383,571</u> | <u>684,131</u> | |
| <u>Revenue</u> | | | |
| Federal & State Grants | 1,573,560 | 1,311,278 | 20.00% |
| Local Government Grants | 65,700 | 73,600 | -10.73% |
| Other Grants | 223,024 | 180,832 | 23.33% |
| Program Fees | 455,120 | 453,120 | 0.44% |
| Fundraising | 80,000 | 71,800 | 11.42% |
| Investment Income | 23,960 | 30,400 | -21.18% |
| Other Revenue | 16,508 | 21,146 | -21.93% |
| | <u>2,437,872</u> | <u>2,142,176</u> | |
| Total Support and Revenue | 2,821,443 | 2,826,307 | -0.17% |
| <u>Expenses</u> | | | |
| Salaries, Benefits & Related Expenses | 2,588,032 | 2,308,119 | 12.13% |
| Program Expenses | 23,563 | 20,250 | 16.36% |
| Office Expenses | 168,276 | 145,395 | 15.74% |
| Telephone & Communications | 19,227 | 17,533 | 9.66% |
| Postage Expense | 9,834 | 6,986 | 40.76% |
| Occupancy Expense | 138,289 | 121,210 | 14.09% |
| Travel, Training & Meetings | 28,806 | 37,029 | -22.21% |
| Liability & Other Insurance | 32,291 | 31,193 | 3.52% |
| Other Expenses | 7,800 | 6,700 | 16.42% |
| Interest Expenses | 6,300 | 4,512 | 39.63% |
| R&M Equipment | 6,200 | 1,780 | 248.31% |
| Vehicle Operations | 20,457 | 22,627 | -9.59% |
| Contributed Facility | - | 18,336 | -100.00% |
| | <u>3,049,075</u> | <u>2,741,670</u> | <u>11.21%</u> |
| Total Expenses | 3,049,075 | 2,741,670 | 11.21% |
| <u>Other</u> | | | |
| Depreciation | 24,700 | 18,900 | 30.69% |
| Net Income/(Loss) | \$ (252,332) | \$ 65,737 | |
| Less Depreciation (non-cash) | 24,700 | 18,900 | |
| | <u>(227,632)</u> | <u>84,637</u> | |
| Nucleus Pledges 14-15 | - | (252,000) | |
| Rent 14-15 | - | 56,250 | |
| Storage 14-15 | - | 1,200 | |
| Less Rent (cash already in reserve) | 84,264 | - | |
| Net Operating Income/(Loss) | \$ (143,368) | \$ (109,913) | |

ElderServe Board of Directors

| Title | First Name | Last Name | Start | End |
|------------------|-------------------|------------------|--------------|------------|
| | Carl | Amorose | 2006 | 2018 |
| | Gladys | Barclay | 2014 | 2017 |
| | Stephen | Berger | 2014 | 2017 |
| | Greg | Braun | 2014 | 2017 |
| | Jennifer | Coleman | 2015 | 2018 |
| | A. Frazier | Curry | 2001 | 2016 |
| | Thomas | Fenton | 2003 | 2018 |
| | Eleanor | Foreman | 2007 | 2016 |
| | Sandra | Fuqua | 2014 | 2017 |
| | W. Michael | Hanks | 2009 | 2018 |
| | J. Dwayne | Hart | 2011 | 2017 |
| VP | Christopher | Kipper | 2011 | 2017 |
| President | Brian | Lower | 2010 | 2016 |
| Secretary | Julia | Meredith | 1996 | 2016 |
| | James | Mills | 2015 | 2018 |
| | Dana | Moody | 2010 | 2016 |
| | Anne | Murner | 2000 | 2018 |
| | Merrily | Orsini | 2012 | 2018 |
| | Paula | Parkerson | 2014 | 2017 |
| Treasurer | Deborah | Prewitt | 1999 | 2017 |
| | Renee | Reynolds | 2015 | 2018 |
| | Mary | Romelfanger | 2015 | 2018 |
| | Eric | Schrenger | 2010 | 2016 |
| | M. Celeste | Shawler | 2009 | 2018 |
| | Lydia | Shina | 2009 | 2018 |
| | Stan | Sims | 2014 | 2017 |
| | Sharon | Weissbach | 2008 | 2017 |
| | Vicki | Welch | 2008 | 2016 |
| | Catharine | Young | 2014 | 2017 |

Rodefer Moss & Co, PLLC
301 E. Elm Street
New Albany, IN 47150
812-945-5236

December 14, 2015

CONFIDENTIAL

ELDERSERVE, INC.
300 EAST MARKET STREET, SUITE 190
LOUISVILLE, KY 40202

Dear Julie:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

None is required. Your Form 990 for the year ended 6/30/15 shows no balance due.

You are using a Personal Identification Number (PIN) for signing your return electronically. Sign the IRS e-file Authorization and mail it as soon as possible to:

Rodefer Moss & Co, PLLC
301 E. Elm Street
New Albany, IN 47150

Initial and date the copies of the IRS e-file Signature Authorization and the Form 990. Retain them for your records. If previously signed and returned no further action is required for Form 8879-EO.

Your return is being filed electronically with the IRS and is not required to be mailed. Mailing a paper copy of your return to the IRS will delay the processing of your return.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

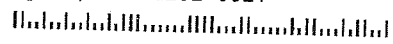
If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Rodefer Moss & Co, PLLC

ELDERSERVE, INC.
300 EAST MARKET STREET, SUITE 190
LOUISVILLE, KY 40202

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027



Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

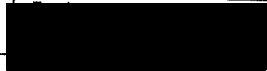
For calendar year 2014, or fiscal year beginning 7/01 2014, and ending 6/30 20 15

Department of the Treasury
Internal Revenue Service
Name of exempt organization

▶ Do not send to the IRS. Keep for your records.
▶ Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

2014

Name and title of officer
ELDERSERVE, INC.
JULIE GUENTHNER
CHIEF EXECUTIVE OFFICER



Part I Type of Return and Return Information (Whole Dollars Only)


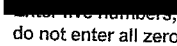
Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

- 1a Form 990 check here b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1b 2,999,356
- 2a Form 990-EZ check here b Total revenue, if any (Form 990-EZ, line 9) 2b _____
- 3a Form 1120-POL check here b Total tax (Form 1120-POL, line 22) 3b _____
- 4a Form 990-PF check here b Tax based on investment income (Form 990-PF, Part VI, line 5) 4b _____
- 5a Form 8868 check here b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) 5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize RODEFER MOSS & CO, PLLC to enter my PIN  my signature 
ERO firm name do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ 10/15/15

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.



I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ JOSEPH L. BROWN, CPA

Date ▶ 10/15/15

ERO Must Retain This Form—See Instructions

Do Not Submit This Form To the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2014)

Form **990**

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

OMB No. 1545-0047

2014
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

A For the 2014 calendar year, or tax year beginning **07/01/14**, and ending **06/30/15**

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

C Name of organization: **ELDERSERVE, INC.**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
300 EAST MARKET STREET, SUITE 190
 City or town, state or province, country, and ZIP or foreign postal code
LOUISVILLE KY 40202

D Employer identification number: [REDACTED]

E Telephone number: **502-587-8673**

F Name and address of principal officer:
JULIE GUENTHNER
300 EAST MARKET STREET, SUITE 190
LOUISVILLE KY 40202

G Gross receipts: **3,397,248**

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

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

J Website: **WWW.ELDERSERVEINC.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1962** **M** State of legal domicile: **KY**

H(c) Group exemption number

Part I Summary

| | | | |
|-----------------------------|--|--|---|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: ELDERSERVE, INC PROVIDES SERVICES TO EMPOWER OLDER ADULTS TO LIVE INDEPENDENTLY WITH DIGNITY IN LOUISVILLE/JEFFERSON COUNTY. | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 | Number of voting members of the governing body (Part VI, line 1a) | 27 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 27 |
| | 5 | Total number of individuals employed in calendar year 2014 (Part V, line 2a) | 136 |
| | 6 | Total number of volunteers (estimate if necessary) | 499 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 0 |
| | b Net unrelated business taxable income from Form 990-T, line 34 | 0 | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year: 2,139,311 Current Year: 2,047,652 |
| | 9 | Program service revenue (Part VIII, line 2g) | 459,826 808,314 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 55,177 55,985 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 49,760 87,405 |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 2,704,074 2,999,356 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 0 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0 |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 1,886,234 2,051,160 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 |
| | 16b | Total fundraising expenses (Part IX, column (D), line 25) 74,026 | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 647,682 835,179 |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 2,533,916 2,886,339 |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | 170,158 113,017 |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Current Year: 1,822,145 End of Year: 1,978,676 |
| | 21 | Total liabilities (Part X, line 26) | 228,786 313,787 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 1,593,359 1,664,889 |

Part II Signature Block

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

Sign Here

Signature of officer: **JULIE GUENTHNER** Date: _____
 Type or print name and title: **CHIEF EXECUTIVE OFFICER**

Paid Preparer Use Only

Print/Type preparer's name: **JOSEPH L. BROWN, CPA** Preparer's signature: *Joseph L. Brown* Date: **12/14/15** Check self-employed PTIN: [REDACTED]

Firm's name: **RODEFER MOSS & CO, PLLC** Firm's EIN: [REDACTED]

Firm's address: **301 E. ELM STREET NEW ALBANY, IN 47150** Phone no.: **812-945-5236**

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

Form 990 (2014) **ELDERSERVE, INC.**

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:

ELDERSERVE, INC PROVIDES SERVICES TO EMPOWER OLDER ADULTS TO LIVE INDEPENDENTLY WITH DIGNITY IN LOUISVILLE/JEFFERSON COUNTY.

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

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

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

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

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

4a (Code:) (Expenses \$ **1,829,952** including grants of\$) (Revenue \$)
SOCIAL SERVICE

4b (Code:) (Expenses \$ **811,990** including grants of\$) (Revenue \$)
SOCIAL DEVELOPMENT

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

4d Other program services (Describe in Schedule O.)

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

4e Total program service expenses **2,641,942**

Part IV Checklist of Required Schedules

| | Yes | No |
|---|-------------------------------------|-------------------------------------|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | <input checked="" type="checkbox"/> | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | <input checked="" type="checkbox"/> | |
| 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 | | <input checked="" type="checkbox"/> |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | | <input checked="" type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | <input checked="" type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| 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 | <input checked="" type="checkbox"/> | |
| 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 | | <input checked="" type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | | <input checked="" type="checkbox"/> |
| 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 | <input checked="" type="checkbox"/> | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII | <input checked="" type="checkbox"/> | |
| 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 | | <input checked="" type="checkbox"/> |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | <input checked="" type="checkbox"/> |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | <input checked="" type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| 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 | | <input checked="" type="checkbox"/> |
| 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) | | <input checked="" type="checkbox"/> |
| 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 | <input checked="" type="checkbox"/> | |
| 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 | | <input checked="" type="checkbox"/> |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | | <input checked="" type="checkbox"/> |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | | Yes | No |
|-----|--|-----|----|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | | |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | |
| 1a | 15 | | |
| 1b | 0 | | |
| 2a | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |
| 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 | 136 | | |
| 2b | 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) | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| 3b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O | | |
| 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)? | | X |
| 4a | If "Yes," enter the name of the foreign country: <input type="checkbox"/> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| 5b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| 5c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | |
| 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? | | X |
| 6b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| 7a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | X | |
| 7b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | X | |
| 7c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| 7d | If "Yes," indicate the number of Forms 8282 filed during the year | | |
| 7e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| 7f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| 7g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | X |
| 7h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | X |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| 9a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| 9b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| 10a | Initiation fees and capital contributions included on Part VIII, line 12 | | |
| 10b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| 11a | Gross income from members or shareholders | | |
| 11b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| 12b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | |
| 13a | Section 501(c)(29) qualified nonprofit health insurance issuers. <i>Note.</i> See the instructions for additional information the organization must report on Schedule O. | | |
| 13b | 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 | | |
| 13c | Enter the amount of reserves on hand | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| 14b | 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

| | | 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. | | |
| 1a | 27 | | |
| b | Enter the number of voting members included in line 1a, above, who are independent | | |
| 1b | 27 | | |
| 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? | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | X |
| 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? | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | X |
| 7b | | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| 8a | | X | |
| b | Each committee with authority to act on behalf of the governing body? | X | |
| 8b | | X | |
| 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 | | X |
| 9 | | | X |

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

| | | Yes | No |
|-----|--|-----|----|
| 10a | Did the organization have local chapters, branches, or affiliates? | | X |
| 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? | X | |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| 12b | | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | | |
| 12c | | X | |
| 13 | Did the organization have a written whistleblower policy? | X | |
| 14 | Did the organization have a written document retention and destruction policy? | X | |
| 14 | | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| a | The organization's CEO, Executive Director, or top management official | X | |
| 15a | | X | |
| b | Other officers or key employees of the organization | X | |
| 15b | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | X | |
| 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? | | X |
| 16a | | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | | |
| 16b | | | |

Section C. Disclosure

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

ELDERSERVE, INC.
LOUISVILLE

300 EAST MARKET STREET, SUITE 190

KY 40202

502-587-8673

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 |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) BRIAN LOWER PRESIDENT | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (2) JULIA MEREDITH SECRETARY | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (3) DEBORAH PREWITT TREASURER | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (4) CARL AMOROSE, JR. DIRECTOR | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (5) A. FRAZIER CURRY DIRECTOR | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (6) THOMAS FENTON DIRECTOR | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (7) ELEANOR FOREMAN DIRECTOR | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (8) W. MICHAEL HANKS DIRECTOR | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (9) J. DWAYNE HART DIRECTOR | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (10) CHRISTOPHER KIPPER VICE PRESIDENT | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (11) DANA MOODY DIRECTOR | 0.00 0.00 | X | | | | | | 0 | 0 | 0 |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|---------------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (12) ANNE MURNER | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (13) ERIC SCHRENGER | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (14) DR. M. CELESTE SHAWLER | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (15) LYDIA SHINA | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (16) SHARON WEISSBACH | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (17) VICKI AUBREY WELCH | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (18) MERRILY ORSINI | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (19) KIPPY YOUNG | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| 1b Sub-total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 91,946 | | 5,754 | |
| d Total (add lines 1b and 1c) | | | | | | | 91,946 | | 5,754 | |

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

| | Yes | No |
|---|-----|----------|
| 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 | | X |
| 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 | | X |
| 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 | | X |

Section B. Independent Contractors

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

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

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

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (12) SANDRA FUQUA | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (13) STEPHEN BERGER | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (14) GLADYS BARCLAY | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (15) GREG BRAUN | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (16) JENNIFER COLEMAN | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (17) JAMES MILLS | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (18) PAULA PARKERSON | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| (19) RENEE REYNOLDS | 0.00 | | | | | | | | | |
| DIRECTOR | 0.00 | X | | | | | 0 | 0 | 0 | |
| 1b Sub-total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | | | |

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

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

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

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

| | Yes | No |
|---|-----|----|
| 3 | | |
| 4 | | |
| 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

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (12) JULIE GUENTHNER CEO | 40.00 0.00 | | | X | | | | 91,946 | 0 | 5,754 |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| 1b Sub-total | | | | | | | | 91,946 | | 5,754 |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | | | |

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

| | Yes | No |
|---|-----|----|
| 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 | | |
| 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 | | |
| 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 | | |

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 | | |
|---|--|--|----------------------|--|---|--|------------------|---------|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a 256,141 | | | | | | |
| | b Membership dues | 1b | | | | | | |
| | c Fundraising events | 1c 21,626 | | | | | | |
| | d Related organizations | 1d | | | | | | |
| | e Government grants (contributions) | 1e 1,192,385 | | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f 577,500 | | | | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | 87,661 | | | | | | |
| | h Total. Add lines 1a-1f | ▶ | | | | | 2,047,652 | |
| Program Service Revenue | 2a PROGRAM FEES | Busn. Code | | | | | | |
| | b FEES FOR SERVICES | | | | | | 439,492 | 439,492 |
| | c | | | | | | 368,822 | 368,822 |
| | d | | | | | | | |
| | e | | | | | | | |
| | f All other program service revenue | | | | | | | |
| | g Total. Add lines 2a-2f | ▶ | | | | | 808,314 | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | ▶ | 26,261 | 26,261 | | | | |
| | 4 Income from investment of tax-exempt bond proceeds | ▶ | | | | | | |
| | 5 Royalties | ▶ | | | | | | |
| | 6a Gross rents | (i) Real | (ii) Personal | | | | | |
| | | b Less: rental exps. | | | | | | |
| | c Rental inc. or (loss) | | | | | | | |
| | d Net rental income or (loss) | ▶ | | | | | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | | |
| | | b Less: cost or other basis & sales exps | | | | | | |
| | c Gain or (loss) | | | | | | | |
| | d Net gain or (loss) | ▶ | | 29,724 | 29,724 | | | |
| | 8a Gross income from fundraising events (not including \$ 21,626 of contributions reported on line 1c). See Part IV, line 18 | a | 79,805 | | | | | |
| | | b Less: direct expenses | b 11,383 | | | | | |
| | | c Net income or (loss) from fundraising events | ▶ | | | | | 68,422 |
| | 9a Gross income from gaming activities. See Part IV, line 19 | a | | | | | | |
| b Less: direct expenses | | b | | | | | | |
| c Net income or (loss) from gaming activities | | ▶ | | | | | | |
| 10a Gross sales of inventory, less returns and allowances | a | | | | | | | |
| | b Less: cost of goods sold | b | | | | | | |
| | c Net income or (loss) from sales of inventory | ▶ | | | | | | |
| Miscellaneous Revenue | | Busn. Code | | | | | | |
| 11a MISCELLANEOUS INCOME | | 18,983 | | | | | 18,983 | |
| b | | | | | | | | |
| c | | | | | | | | |
| d All other revenue | | | | | | | | |
| e Total. Add lines 11a-11d | ▶ | 18,983 | | | | | | |
| 12 Total revenue. See instructions. | ▶ | 2,999,356 | 883,282 | 0 | 0 | | | |

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 1,771,470 | 1,605,776 | 109,167 | 56,527 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 113,731 | 106,402 | 5,484 | 1,845 |
| 10 Payroll taxes | 165,959 | 151,282 | 10,080 | 4,597 |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | 105,027 | 81,091 | 23,633 | 303 |
| 12 Advertising and promotion | 16,747 | 11,597 | 1,879 | 3,271 |
| 13 Office expenses | 45,862 | 38,846 | 4,047 | 2,969 |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 98,371 | 93,210 | 4,537 | 624 |
| 17 Travel | 72,460 | 72,460 | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 18,092 | 17,531 | 487 | 74 |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 36,022 | 31,492 | 3,472 | 1,058 |
| 23 Insurance | 30,541 | 28,293 | 2,248 | |
| 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 VOLUNTEER STIPENDS | 164,964 | 164,964 | | |
| b PROGRAM SUPPLIES | 52,529 | 50,227 | 155 | 2,147 |
| c CONTRACT AND CASUAL LABOR | 50,120 | 49,346 | 735 | 39 |
| d OTHER EXPENSES | 27,148 | 25,664 | 1,428 | 56 |
| e All other expenses | 117,296 | 113,761 | 3,019 | 516 |
| 25 Total functional expenses. Add lines 1 through 24e | 2,886,339 | 2,641,942 | 170,371 | 74,026 |
| 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) | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year |
|---|---|--------------------------|-----------|--------------------|
| Assets | 1 Cash—non-interest bearing | 103,731 | 1 | 161,856 |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | 577,159 | 3 | 640,193 |
| | 4 Accounts receivable, net | 137,787 | 4 | 215,266 |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 19,736 | 9 | 23,408 |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 562,606 | | |
| | b Less: accumulated depreciation | 10b 400,999 | | |
| | 11 Investments—publicly traded securities | 61,674 | 10c | 161,607 |
| | 12 Investments—other securities. See Part IV, line 11 | 897,876 | 11 | 760,030 |
| | 13 Investments—program-related. See Part IV, line 11 | 24,182 | 12 | 16,316 |
| | 14 Intangible assets | | 13 | |
| | 15 Other assets. See Part IV, line 11 | | 14 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 1,822,145 | 15 | 1,978,676 | |
| Liabilities | 17 Accounts payable and accrued expenses | 206,732 | 16 | 254,896 |
| | 18 Grants payable | | 17 | |
| | 19 Deferred revenue | | 18 | |
| | 20 Tax-exempt bond liabilities | 22,054 | 19 | 18,148 |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 20 | |
| | 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 | | 21 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 22 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 23 | |
| | 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 | | 24 | 40,743 |
| | 26 Total liabilities. Add lines 17 through 25 | 228,786 | 25 | 313,787 |
| 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 | 1,302,127 | 26 | 1,380,781 |
| | 28 Temporarily restricted net assets | 291,232 | 27 | 284,108 |
| | 29 Permanently restricted net assets | | 28 | |
| | 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 | | 29 | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| 33 Total net assets or fund balances | 1,593,359 | 32 | 1,664,889 | |
| 34 Total liabilities and net assets/fund balances | 1,822,145 | 33 | 1,978,676 | |

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 | 2,999,356 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 2,886,339 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 113,017 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 1,593,359 |
| 5 | Net unrealized gains (losses) on investments | 5 | -41,487 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 1,664,889 |

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 type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. | | |
| 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 | | X |
| b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | X | |
| 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. | X | |
| 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? | | X |
| 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. | | |

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

ELDERSERVE, INC.

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 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 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) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A) 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.") | 2,258,366 | 2,058,158 | 1,827,667 | 2,139,311 | 2,047,652 | 10,331,154 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 2,258,366 | 2,058,158 | 1,827,667 | 2,139,311 | 2,047,652 | 10,331,154 |
| 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) | | | | | | |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 10,331,154 |

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 | 2,258,366 | 2,058,158 | 1,827,667 | 2,139,311 | 2,047,652 | 10,331,154 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 35,318 | 33,807 | 33,916 | 28,331 | 26,261 | 157,633 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | 10,488,787 |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 933,533 |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | <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 | 98.50% |
| 15 Public support percentage from 2013 Schedule A, Part II, line 14 | 15 | 98.37% |
| 16a 33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | <input type="checkbox"/> | |
| b 33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | <input checked="" type="checkbox"/> | |
| 17a 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | <input type="checkbox"/> | |
| b 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | <input type="checkbox"/> | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | <input type="checkbox"/> | |

Schedule A (Form 990 or 990-EZ) 2014 **ELDERSERVE, INC.**

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 | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <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

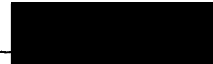
| | | |
|--|----|---|
| 17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2013 Schedule A, Part III, line 17 | 18 | % |
| 19a 33 1/3% support tests—2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 33 1/3% support tests—2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 20 Private foundation. 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

| | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain. | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below. | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination. | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2) (B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below. | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document). | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI . | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990). | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990). | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI . | | |
| b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI . | | |
| c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI . | | |
| 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below. | | |
| b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.) | | |



Part IV Supporting Organizations (continued)

| | | Yes | No |
|----|---|-----|----|
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | |
| a | A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? | | |
| b | A family member of a person described in (a) above? | | |
| c | 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. | | |

Section B. Type I Supporting Organizations

| | | Yes | No |
|---|---|-----|----|
| 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. | | |

Section C. Type II Supporting Organizations

| | | Yes | No |
|---|--|-----|----|
| 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). | | |

Section D. All Type III Supporting Organizations

| | | Yes | No |
|---|---|-----|----|
| 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. | | |

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): | | |
| a | <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b | <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c | <input type="checkbox"/> 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. | | |
| a | 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. | Yes | No |
| b | Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in 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. | | |
| a | 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. | | |
| b | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | | |

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

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3 | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | |
| Section B - Minimum Asset Amount | | (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 | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount 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 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |
| Section C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 | Enter 85% of line 1 | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 | Enter greater of line 2 or line 3 | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions). | | |

Schedule A (Form 990 or 990-EZ) 2014 **ELDERSERVE, INC.**

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

Section D - Distributions

| | Current Year |
|--|--------------|
| 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 Part VI). See instructions. | |
| 7 Total annual distributions. Add lines 1 through 6. | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | |
| 9 Distributable amount for 2014 from Section C, line 6 | |
| 10 Line 8 amount divided by Line 9 amount | |

Section E - Distribution Allocations (see instructions)

| | (i) Excess Distributions | (ii) Underdistributions Pre-2014 | (iii) Distributable Amount for 2014 |
|---|-----------------------------|--|---|
| 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 Total of lines 3a through e | | | |
| 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 Excess distributions carryover to 2015. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a | | | |
| b | | | |
| c | | | |
| d Excess from 2013 | | | |
| e Excess from 2014 | | | |

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2014

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

▶ Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at www.irs.gov/form990

Name of the organization

Employer identification number

ELDERSERVE, INC.

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

ELDERSERVE, INC.

on number

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|---|----------------------------|---|
| 1 | METRO UNITED WAY 334 E. BROADWAY LOUISVILLE KY 40202 | \$ 256,141 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | JOHN MOORE 120 ADAMS STREET LOUISVILLE KY 40206 | \$ 131,200 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | ATRIA SENIOR LIVING 401 S 4TH ST STE 1900 LOUISVILLE KY 40202 | \$ 83,336 | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047

2014

Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

ELDERSERVE, INC.

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. (a) Total number of conservation easements, (b) Total acreage restricted by conservation easements, (c) Number of conservation easements on a certified historic structure included in (a), (d) Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ %
 - b Permanent endowment ▶ %
 - c Temporarily restricted endowment ▶ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

| | Yes | No |
|--------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |

- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 562,606 | 400,999 | 161,607 |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 161,607 |



Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | |

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
 Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

| | | | | |
|---|---|----|---------|-----------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 2,996,753 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | -41,487 | |
| b | Donated services and use of facilities | 2b | 27,501 | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | 11,383 | |
| e | Add lines 2a through 2d | | | 2e |
| 3 | Subtract line 2e from line 1 | | | -2,603 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | 3 |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | | | 4c |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | | 5 |
| | | | | 2,999,356 |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
 Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

| | | | | |
|---|--|----|--------|-----------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 2,925,223 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| a | Donated services and use of facilities | 2a | 27,501 | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | 11,383 | |
| e | Add lines 2a through 2d | | | 2e |
| 3 | Subtract line 2e from line 1 | | | 38,884 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | 3 |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | | | 4c |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | | 5 |
| | | | | 2,886,339 |

Part XIII Supplemental Information.

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

PART X - FIN 48 FOOTNOTE

ELDERSERVE, INC. IS A NOT-FOR-PROFIT ORGANIZATION THAT IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C) (3) OF THE INTERNAL REVENUE CODE. THE ORGANIZATION EVALUATES ITS UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH APPLICABLE STANDARDS. THE ORGANIZATION HAS EVALUATED ITS TAX POSITIONS AND BELIEVES THAT IT HAS NONE THAT ARE UNCERTAIN. AT THE STATEMENT OF FINANCIAL POSITION DATE, ELDERSERVE, INC.'S FORM 990S FOR THE YEARS ENDING JUNE 30, 2015, 2014, 2013, AND 2012 REMAINED SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$ 11,383

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$ 11,383



Part XIII Supplemental Information (continued)

Area with horizontal dotted lines for supplemental information.

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

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

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Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization

ELDERSERVE, INC.

number

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
 b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| | (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|--------------|---|---------------|--|----|-----------------------------------|---|---|
| | | | Yes | No | | | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| Total | | | | | | | |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 16, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| Revenue | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events (add col. (a) through col. (c)) |
|---|--|------------------------------------|-------------------------------|---|
| | <u>CHAMPION FOR AG</u> (event type) | <u>FUNDRAISING</u> (event type) | <u>NONE</u> (total number) | |
| 1 Gross receipts | 91,922 | 9,509 | | 101,431 |
| 2 Less: Contributions | 11,947 | 9,679 | | 21,626 |
| 3 Gross income (line 1 minus line 2) | 79,975 | -170 | | 79,805 |
| Direct Expenses | | | | |
| 4 Cash prizes | | | | |
| 5 Noncash prizes | | | | |
| 6 Rent/facility costs | | | | |
| 7 Food and beverages | | | | |
| 8 Entertainment | | | | |
| 9 Other direct expenses | 11,383 | | | 11,383 |
| 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | 11,383 |
| 11 Net income summary. Subtract line 10 from line 3, column (d) | | | | 68,422 |

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| Revenue | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|--|--|--|--|--|
| | 1 Gross revenue | | | |
| Direct Expenses | | | | |
| 2 Cash prizes | | | | |
| 3 Noncash prizes | | | | |
| 4 Rent/facility costs | | | | |
| 5 Other direct expenses | | | | |
| 6 Volunteer labor | <input type="checkbox"/> Yes <input type="checkbox"/> No % | <input type="checkbox"/> Yes <input type="checkbox"/> No % | <input type="checkbox"/> Yes <input type="checkbox"/> No % | |
| 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | |
| 8 Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | |

9 Enter the state(s) in which the organization conducts gaming activities:
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If "Yes," explain:

Schedule G (Form 990 or 990-EZ) 2014 **ELDERSERVE, INC.**

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in: Yes No

a The organization's facility

| | |
|-----|---|
| 13a | % |
|-----|---|

b An outside facility

| | |
|-----|---|
| 13b | % |
|-----|---|

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶\$ and the amount of gaming revenue retained by the third party ▶\$

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶\$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶\$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

.....

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

ELDERSERVE, INC.

Employer identification number

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|--|----------------------------|---|--|---|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | | | | |
| 10 Securities—Closely held stock | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation contribution—Other | | | | |
| 15 Real estate—Residential | | | | |
| 16 Real estate—Commercial | | | | |
| 17 Real estate—Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ (FURNITURE & FIX) | X | 5 | 87,661 | FAIR MARKET VALUE |
| 26 Other ▶ () | | | | |
| 27 Other ▶ () | | | | |
| 28 Other ▶ () | | | | |

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

29

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

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

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

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

b If "Yes," describe in Part II.

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

| | Yes | No |
|-----|-----|----|
| 30a | | X |
| 31 | | X |
| 32a | | X |



Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

Name of the organization

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

ELDERSERVE, INC.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
AN ELECTRONIC COPY OF THE COMPLETED FORM 990 IS EMAILED TO BOARD MEMBERS
FOR THEIR REVIEW AND COMMENTS PRIOR TO FILING THE FORM.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
ANNUALLY, EACH MEMBER OF THE BOARD OF DIRECTORS IS ASKED TO COMPLETE AN
AFFIRMATION OF COMPLIANCE AND A DISCLOSURE STATEMENT. THE DISCLOSURE
STATEMENTS ARE THEN REVIEWED BY THE CEO AND CFO TO DETERMINE ANY NEED FOR
ADDITIONAL INFORMATION. A RECORD IS KEPT OF ALL TRANSACTIONS IN WHICH A
PERSON HAS A CONFLICT OF INTEREST AND THE PROCEDURES FOLLOWED IN SUCH
INSTANCES.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
THE CEO PREPARES A SELF-EVALUATION AND IS EVALUATED BASED ON GOALS AND
OBJECTIVES FOR THE YEAR BY THE EXECUTIVE COMMITTEE. THE COMPENSATION
AMOUNT IS DETERMINED PRIMARILY THROUGH COMPARABLE DATA AND IS APPROVED BY
THE EXECUTIVE COMMITTEE.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
OTHER OFFICERS AND EMPLOYEES ARE EVALUATED INTERNALLY AND COMPENSATION IS
DETERMINED PRIMARILY BY COMPARABLE DATA.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
THE ORGANIZATION'S FINANCIAL STATEMENTS ARE AVAILABLE ON GUIDESTAR AND UPON
REQUEST. GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE ALSO

Name of the organization

ELDERSERVE, INC.

Employer identification number



AVAILABLE UPON REQUEST. AN ANNUAL REPORT THAT INCLUDES FINANCIAL INFORMATION IS PUBLISHED ON THE ORGANIZATION'S WEBSITE AND IT IS AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9 - RECONCILIATION OF CHANGES - OTHER

| | |
|---|---------|
| DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$ | 11,383 |
| DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$ | -11,383 |

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2014

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Attachment Sequence No. **179**

Name(s) shown on return

ELDERSERVE, INC.

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | 500,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | 2,000,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2013 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

| | | | |
|----|---|----|--------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | 35,496 |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

| | | | |
|----|---|----|---|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2014 | 17 | 0 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | | |

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a | 3-year property | | | | | |
| b | 5-year property | | | | | |
| c | 7-year property | | | | | |
| d | 10-year property | | | | | |
| e | 15-year property | | | | | |
| f | 20-year property | | | | | |
| g | 25-year property | | 25 yrs. | | S/L | |
| h | Residential rental property | | 27.5 yrs. | MM | S/L | |
| i | Nonresidential real property | | 27.5 yrs. | MM | S/L | |
| | | | 39 yrs. | MM | S/L | |
| | | | | MM | S/L | |

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|-----|------------|--|---------|----|-----|--|
| 20a | Class life | | | | S/L | |
| b | 12-year | | 12 yrs. | | S/L | |
| c | 40-year | | 40 yrs. | MM | S/L | |

Part IV Summary (See instructions.)

| | | | |
|----|--|----|--------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 35,496 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **4562** (2014)

THERE ARE NO AMOUNTS FOR PAGE 2

ARTICLES OF INCORPORATION

OF

SENIOR HOUSE, INC.

We, the undersigned, Mathilda Meyer, Jean F. Traub, Marion W. Horner, George D. Kobick and William L. Jones, all of Jefferson County, Kentucky, each of whom is a natural person over the age of 21 years, associate ourselves together to organize a non-profit corporation without capital stock or stockholders, under the provisions of Chapter 273, of Kentucky Revised Statutes, and for that purpose adopt the following Articles of Incorporation.

ARTICLE I

The name of the corporation is "Senior House, Inc."

ARTICLE II

Any provision of this Article to the contrary notwithstanding, directly or by implication, the corporation shall not have any purpose or object, nor have or exercise any power or engage in any activity, which in any way may contravene or is in conflict with the provisions of Paragraph 1 of Article II of these Articles of Incorporation.

The objects and purposes of the corporation and the powers it shall have and may exercise are as follows:

1. To conduct and carry on its work not for profit but exclusively for religious, charitable, scientific, literary, or educational purposes in such manner so that no part of its income or property shall accrue to the private benefit of any donor, member, trustee, or individual, having a personal or private interest in the activities of the Corporation and in

STATE OF KENTUCKY)
(
COUNTY OF JEFFERSON)

Before me, the undersigned, a notary public, within and for the State and County aforesaid on this day appeared Mathilda Meyer, Jean F. Traub, Marion E. Horner, George D. Kobick and William L. Jones, all personally known to me and incorporators of Senior House, Inc., and they and each of them acknowledged and delivered the foregoing instrument of writing to be the Articles of Incorporation of said Corporation and to be the act and deed of each of them as incorporators thereof.

My notarial commission will expire Jan. 14, 1966.

IN TESTIMONY WHEREOF, witness my signature and notarial seal hereunto affixed in the State and County aforesaid this 7 day of September, 1962.

Albert F. Reutlinger
Notary Public, Jefferson County, Ky.

Original copy filed and
recorded

Sept. 10, 1962

such manner that it shall not directly or indirectly engage in carrying on propaganda or otherwise attempting to influence legislation.

2. Without limiting the generality of the foregoing to organize, operate, promote, foster and assist (whether financially or otherwise) such activities and undertakings as will provide for elderly people and senior citizens counseling and referral services, a center of activity and interest designed to increase their social, educational, cultural and recreational opportunities and to furnish a medium for co-operation with other community organizations and agencies interested in problems of elderly people and senior citizens.

3. In furtherance of the aforesaid purposes,

a. To acquire by gift, exchange, or otherwise, property of any and all kinds, and to sell, transfer and otherwise dispose of any property it so acquires.

b. To invest and reinvest any such property and the increments or proceeds of any such property.

c. To give, donate and contribute to any of the activities the Corporation may elect to sponsor, or in furtherance of any of the aforesaid purposes for which the Corporation is organized, such money or property, or both, as the Corporation's Board of Directors may from time to time determine.

d. To take title to, and hold in its own name, such real or personal property, or both, and such interests in either such type of property as the Corporation may acquire, for the purposes herein set out, and to sell, transfer and dispose of any

such property or reinvest the proceeds thereof as herein permitted.

e. To accept gifts, bequests or devises of property of any kind which any person, firm or corporation make to the Corporation, upon the ^terms, trusts and conditions set forth in deed of gift, will, or other instrument of writing, exercised by any such donor or testator, but only for the purposes and upon the terms and conditions and with the powers set forth in these Articles of Incorporation.

f. To borrow money and give security therefor by pledging, mortgaging or otherwise hypothecating any property it may own, or any interest it may have in such property.

g. To operate any business, enterprise or property the Corporation may have or acquire, but only for the purposes permitted by these Articles of Incorporation. Provided, however, that in the operation of such business, enterprise or property, the Corporation shall devote the entire net income or net profit thereof, or both, only to the purposes for which this Corporation is organized. Nevertheless, the provisions hereof shall not be deemed to prevent the Corporation, in the operation of any such business, enterprise or property, from paying reasonable compensation for services actually rendered in the operation thereof.

h. To do any and all things which the Corporation's Board of Directors may determine, consistent, with the provisions hereof; to be necessary or appropriate to effectuate the purposes for which the Corporation is organized, as hereinset forth, to the extent that the doing of such act or thing is not inconsistent with the provision of Chapter 273 of Kentucky Revised

Statutes, or any other applicable law or statute of the Commonwealth of Kentucky.

4. The Corporation shall have the following additional powers:

- a. To have a corporate seal and alter it at pleasure;
- b. To sue and to be sued in its corporate name;
- c. To contract and to be contracted with;
- d. To the extent, for the purposes, and in the manner herein provided, to acquire, hold, lease, improve, sell, dispose of, exchange pledge or mortgage, such property (real and personal) as its purposes may require, subject to any limitation prescribed by law or by these articles of Incorporation;
- e. To make by-laws consistent with law in the manner hereinafter provided;
- f. To the extent, and in the manner permitted by law, and provided in these Articles of Incorporation, to promote the purposes for which it was formed;
- g. To become a member of any other non-stock or non-profit corporation or to become affiliated with any other organization of like character;
- h. To the extent permitted by law, to enter contracts with any corporate trust company for the purpose of delegating to it the power, or employing it, to make investments in behalf of the Corporation, and to do such other things permitted by these Articles of Incorporation as the parties may agree upon, and, without limiting the generality of the foregoing, but in furtherance thereof, to enter trust agreements, irrevocable or otherwise, with any such corporate trustee, and therein to

authorize any such corporate trustee to employ agents, attorneys, accountants and others in connection with the performance of any duty or trust arising under such agreements.

ARTICLE III

1. The Corporation shall have perpetual duration.

2. The Corporation's existence shall begin when the Secretary of State of Kentucky shall have issued the Certificate of Incorporation.

3. The Corporation may be dissolved:

a. Pursuant to the prior written consent of three-fourths of its directors, or

b. By a resolution adopted by the affirmative vote of three-fourths of its directors at a meeting called for that purpose, which meeting shall be held only after the Secretary of the Corporation shall have caused ten days prior written notice of the time, place and purpose of the meeting, to be sent via registered United States mail, postage prepaid, to each director at his last known address as shown by the Corporation's records.

4. After dissolution shall have been determined upon, notice thereof shall be given to such officers and in such manner and form as may be required by law, and all procedures required by law, to effect such dissolution shall be taken. Upon dissolution of the Corporation, its Board of Directors shall apply any assets not theretofore allocated or disposed of to such of the uses and purposes set out in Article II hereof, as said Board of Directors may determine.

In accordance with the Corporation's By-Laws, are:

Mathilda Meyer
4615 Hanford Lane
Louisville, Kentucky

Jean F. Traub
524 Ridgewood Road
Louisville, Kentucky

Marion W. Horner
113 Tribal Road
Louisville, Kentucky

George D. Kobick
213 Norbourne Boulevard
Louisville, Kentucky

William L. Jones
200 South Fifth Street
Louisville, Kentucky

ARTICLE VII

1. The five persons listed in Article VI above shall constitute the original Board of Directors.
2. The Corporation shall have between twelve and twenty directors, the exact number to be determined by the Corporation's By-Laws.
3. Vacancies in the Board of Directors shall be filled by the directors themselves in any manner they shall determine.
4. The term of the directors and other matters pertaining to them shall be determined in the By-Laws.
5. The directors shall determine a quorum for the conduct of their business.

ARTICLE VIII

1. Qualifications for membership in the Corporation, the date of the annual meeting, the determination of a quorum thereat and the provisions for notice thereof shall be as determined by

the directors.

2. The directors shall adopt suitable By-Laws for the conduct of the Corporation's business, and from time to time may revise or amend same.

3. This Corporation having been organized under K.R.S. 273,020, its directors shall have the power to amend these Articles of Incorporation in accordance with the provisions of K.R.S., 273,050.

IN TESTIMONY WHEREOF, witness the signatures of the parties hereto this 7 day of September, 1962.

Mathilda Meyer

Jean F. Traub

Marion W. Horner

George D. Kobick

William L. Jones

RECEIVED & FILED #807

ARTICLES OF AMENDMENT TO THE ARTICLES OF INCORPORATION OF SENIOR HOUSE, INC.

SEP 2 6 27 1990

sep

Pursuant to the provision of KRS 273.267, the undersigned corporation executes these Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is Senior House, Inc.

SECOND: The following amendment to the Articles of Incorporation was adopted by the majority of board of directors of the corporation, for which there are no members entitled to vote thereon, on July 26, 1990, in the manner described for Kentucky nonstock, nonprofit corporations.

RESOLVED, that the first Article of the Articles of Incorporation of the Corporation be deleted in its entirety and replaced by the following:

ARTICLE 1

The name of the Corporation shall be:

ElderServe, Inc.

THIRD: The foregoing amendment was adopted by the board of directors of the undersigned corporation on July 26, 1990.


SENIOR HOUSE, INC.

BY: [Signature]
TITLE: Vice President


COMMONWEALTH OF KENTUCKY)
COUNTY OF JEFFERSON)


I, a notary public, do hereby certify that on this 26 day of September, 1990, Robert V. Smallwood personally appeared before me, who, being duly sworn, declared that he is the Vice President of Senior House, Inc., a Kentucky corporation, and that he signed the foregoing document as Vice President of the Corporation, and that the statements contained therein are true.

My commission expires: Sept. 26, 1991


NOTARY PUBLIC
State at Large

THIS INSTRUMENT PREPARED BY:


James C. Seiffert
STITES & HARBISON
600 West Main Street
Louisville, Kentucky 40202
(502)587-3400


10 OCT -5 PM 3:31
INDEXED BY
605524

END

Commonwealth of Kentucky

Department of State



Office of Secretary of State

HENRY H. CARTER, SECRETARY
DOMESTIC CORPORATION DEPARTMENT

NON-STOCK CORPORATION

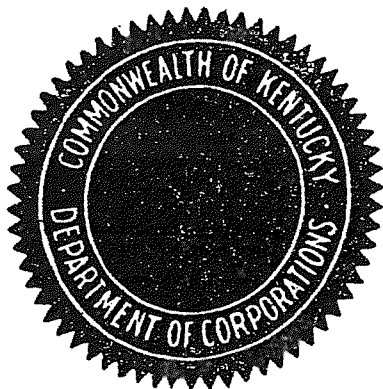
I, HENRY H. CARTER, Secretary of the State of Kentucky,
hereby certify that Articles of Incorporation of the

SENIOR HOUSE, INC.

(Louisville, Kentucky)

has this day been filed in my office.

It appearing from said Articles of Incorporation that the said Corporation has no capital stock, and no private pecuniary profit is to be derived therefrom, the said Corporation is not required by law to pay a tax on organization; and it further appearing that the aforesaid Corporation has complied with all the requirements of the law, this certificate is issued as evidence of the fact that the said Corporation is now authorized and empowered to do business in this State under its charter, subject to the restrictions imposed by the statutes of Kentucky.



SECRETARY OF STATE

Given under my hand as Secretary of State,
this 10th day of September 1962

By Henry H. Carter
Secretary of State

A. J. Lyon
Assistant Secretary of State

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

| IF the payment is for . . . | THEN the payment is exempt for . . . |
|--|---|
| Interest and dividend payments | All exempt payees except for 7 |
| Broker transactions | Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012. |
| Barter exchange transactions and patronage dividends | Exempt payees 1 through 4 |
| Payments over \$800 required to be reported and direct sales over \$5,000 ¹ | Generally, exempt payees 1 through 5 ² |
| Payments made in settlement of payment card or third party network transactions | Exempt payees 1 through 4 |

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

ELDERSERVE, INC.

Financial Statements and Independent Auditors' Reports

June 30, 2015 and 2014

ELDERSERVE, INC.
Financial Statements and Independent Auditors' Reports
June 30, 2015 and 2014

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- Certified Public Accountants
- Business Advisors

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Independent Auditors' Report

To the Officers and Directors
ElderServe, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of ElderServe, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ElderServe, Inc. as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2015, on our consideration of ElderServe, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ElderServe, Inc.'s internal control over financial reporting and compliance.

Rodefer Moss & Co, PLLC

Rodefer Moss & Co, PLLC
New Albany, Indiana
October 23, 2015

ELDERSERVE, INC.
 Statements of Financial Position
 June 30, 2015 and 2014

| | <u>2015</u> | <u>2014</u> |
|--|---------------------|---------------------|
| ASSETS | | |
| Cash | | |
| Unconditional promise to give - United Way | \$ 161,856 | \$ 103,731 |
| Unconditional promises to give - Comprehensive Campaign, net | 240,021 | 252,994 |
| Accounts receivable, net | 260,985 | 206,224 |
| Grants receivable | 215,266 | 137,787 |
| Prepaid expenses | 139,187 | 117,941 |
| Investments | 23,408 | 19,736 |
| Property and equipment, net of accumulated depreciation | 776,346 | 922,058 |
| | <u>161,607</u> | <u>61,674</u> |
| Total assets | <u>\$ 1,978,676</u> | <u>\$ 1,822,145</u> |
| LIABILITIES AND NET ASSETS | | |
| Liabilities | | |
| Accounts payable and accrued expenses | \$ 88,648 | \$ 74,415 |
| Accrued payroll and related expenses | 162,394 | 127,142 |
| Line of credit | 40,743 | - |
| Deposits and deferred revenue | 18,148 | 22,054 |
| Lease payable | <u>3,854</u> | <u>5,175</u> |
| Total liabilities | <u>313,787</u> | <u>228,786</u> |
| Net Assets | | |
| Unrestricted | 1,380,781 | 1,302,127 |
| Temporarily restricted | <u>284,108</u> | <u>291,232</u> |
| Total net assets | <u>1,664,889</u> | <u>1,593,359</u> |
| Total liabilities and net assets | <u>\$ 1,978,676</u> | <u>\$ 1,822,145</u> |

See notes to financial statements.

ELDERSERVE, INC.
Statement of Activities
Year Ended June 30, 2015

| | Unrestricted | Temporarily Restricted | Total |
|--|--------------|---------------------------|--------------|
| Support and Revenues | | | |
| Federal and State government grants | \$ 1,484,507 | \$ - | \$ 1,484,507 |
| Program fees | 439,492 | - | 439,492 |
| Contributions | 409,513 | - | 409,513 |
| Metro United Way | 16,120 | 240,021 | 256,141 |
| Other grants | 57,865 | 44,087 | 101,952 |
| Other in-kind contributions | 87,661 | - | 87,661 |
| Fundraising | 79,805 | - | 79,805 |
| Local government grants | 76,700 | - | 76,700 |
| Realized gain | 29,724 | - | 29,724 |
| In-kind facilities | 27,501 | - | 27,501 |
| Investment income | 26,261 | - | 26,261 |
| Miscellaneous | 18,983 | - | 18,983 |
| Unrealized gain (loss) on investments | (41,487) | - | (41,487) |
| Total revenues, gains, and other support | 2,712,645 | 284,108 | 2,996,753 |
| Net assets released from restrictions | 291,232 | (291,232) | - |
| Total support and revenues | 3,003,877 | (7,124) | 2,996,753 |
| Expenses | | | |
| Program Services | | | |
| Social Services | 1,849,891 | - | 1,849,891 |
| Social Development | 817,148 | - | 817,148 |
| Total program services | 2,667,039 | - | 2,667,039 |
| General and Administrative | 172,711 | - | 172,711 |
| Fundraising | 85,473 | - | 85,473 |
| Total expenses | 2,925,223 | - | 2,925,223 |
| Change in net assets | 78,654 | (7,124) | 71,530 |
| Net assets at the beginning of the year | 1,302,127 | 291,232 | 1,593,359 |
| Net assets at the end of the year | \$ 1,380,781 | \$ 284,108 | \$ 1,664,889 |

See notes to financial statements.

ELDERSERVE, INC.
Statement of Activities
Year Ended June 30, 2014

| | <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Total</u> |
|--|---------------------|-----------------------------------|---------------------|
| Support and Revenues | | | |
| Federal and State government grants | \$ 1,321,162 | \$ - | \$ 1,321,162 |
| Program fees | 459,826 | - | 459,826 |
| Contributions | 359,439 | - | 359,439 |
| Metro United Way | - | 252,994 | 252,994 |
| In-kind facilities | 110,000 | - | 110,000 |
| Other grants | 54,343 | 38,238 | 92,581 |
| Local government grants | 91,400 | - | 91,400 |
| Fundraising | 56,285 | - | 56,285 |
| Unrealized gain on investments | 47,226 | - | 47,226 |
| Investment income | 28,331 | - | 28,331 |
| Realized gain | 26,846 | - | 26,846 |
| Other in-kind contributions | 21,735 | - | 21,735 |
| Miscellaneous | 5,600 | - | 5,600 |
| Total revenues, gains, and other support | <u>2,582,193</u> | <u>291,232</u> | <u>2,873,425</u> |
| Net assets released from restrictions | <u>294,015</u> | <u>(294,015)</u> | <u>-</u> |
| Total support and revenues | <u>2,876,208</u> | <u>(2,783)</u> | <u>2,873,425</u> |
| Expenses | | | |
| Program Services | | | |
| Social Services | 1,785,466 | - | 1,785,466 |
| Social Development | 619,207 | - | 619,207 |
| Total program services | <u>2,404,673</u> | <u>-</u> | <u>2,404,673</u> |
| General and Administrative | | | |
| Fundraising | 151,750 | - | 151,750 |
| Total expenses | <u>99,618</u> | <u>-</u> | <u>99,618</u> |
| Change in net assets | <u>220,167</u> | <u>(2,783)</u> | <u>217,384</u> |
| Net assets at the beginning of the year | <u>1,081,960</u> | <u>294,015</u> | <u>1,375,975</u> |
| Net assets at the end of the year | <u>\$ 1,302,127</u> | <u>\$ 291,232</u> | <u>\$ 1,593,359</u> |

See notes to financial statements.

ELDERSERVE, INC.
Statement of Functional Expenses
Year Ended June 30, 2015

| | Program Services | | | | Total Expenses |
|-------------------------------|---------------------|--------------------|----------------------------|------------------|---------------------|
| | Social Services | Social Development | General and Administrative | Fundraising | |
| Salaries and wages | \$ 1,236,482 | \$ 369,294 | \$ 1,605,776 | \$ 56,527 | \$ 1,771,470 |
| Payroll taxes | 119,725 | 31,557 | 151,282 | 4,597 | 165,959 |
| Volunteer stipends | - | 164,964 | 164,964 | - | 164,964 |
| Benefits | 79,576 | 26,826 | 106,402 | - | 113,731 |
| Professional services | 43,013 | 38,078 | 81,091 | 1,845 | 105,027 |
| Rent | 50,943 | 20,953 | 71,896 | 303 | 77,057 |
| Travel reimbursement | 48,010 | 24,450 | 72,460 | 624 | 72,460 |
| Program supplies | 30,551 | 19,676 | 50,227 | - | 63,912 |
| Contract and casual labor | 36,875 | 12,471 | 49,346 | 13,530 | 50,120 |
| Depreciation | 24,957 | 6,535 | 31,492 | 39 | 36,022 |
| Insurance | 21,161 | 7,132 | 28,293 | 1,058 | 30,541 |
| Contributed facilities | 19,939 | 5,158 | 25,097 | - | 27,501 |
| Other | 16,874 | 8,790 | 25,664 | 64 | 27,148 |
| Office supplies | 16,797 | 5,275 | 22,072 | 56 | 24,738 |
| Volunteer support | 270 | 22,198 | 22,468 | 344 | 22,468 |
| Building maintenance | 11,403 | 10,738 | 22,141 | - | 22,266 |
| Utilities | 10,657 | 10,657 | 21,314 | - | 21,314 |
| Telephone | 13,454 | 4,722 | 18,176 | - | 19,471 |
| Advertising and marketing | 8,360 | 3,237 | 11,597 | 277 | 16,747 |
| Training and conferences | 13,337 | 1,873 | 15,210 | 3,271 | 15,486 |
| Maintenance and vehicles | 6,500 | 6,472 | 12,972 | 5 | 12,977 |
| Local mileage | 7,900 | 2,930 | 10,830 | - | 11,184 |
| Printing and copying | 5,519 | 3,719 | 9,238 | 105 | 10,707 |
| Postage | 4,815 | 2,721 | 7,536 | 708 | 10,417 |
| Dues, subscriptions, and fees | 5,728 | 2,060 | 7,788 | 1,917 | 8,435 |
| Building supplies | 4,961 | 2,803 | 7,764 | 54 | 8,170 |
| Bad debt | 7,372 | - | 7,372 | - | 7,372 |
| Trustee | 3,150 | 826 | 3,976 | - | 4,413 |
| Board and committee meetings | 1,425 | 896 | 2,321 | - | 2,606 |
| Newsletter | 137 | 137 | 274 | 69 | 540 |
| Total | \$ 1,849,891 | \$ 817,148 | \$ 2,667,039 | \$ 85,473 | \$ 2,925,223 |

See notes to financial statements.

ELDERSERVE, INC.
Statement of Functional Expenses
Year Ended June 30, 2014

| | Program Services | | | General and Administrative | Fundraising | Total Expenses |
|-------------------------------|---------------------|--------------------|---------------------|----------------------------|------------------|---------------------|
| | Social Services | Social Development | Total | | | |
| Salaries and wages | \$ 1,222,549 | \$ 248,261 | \$ 1,470,810 | \$ 82,738 | \$ 55,870 | \$ 1,609,418 |
| Benefits | 113,889 | 33,591 | 147,480 | 7,468 | 1,983 | 156,931 |
| Volunteer stipends | - | 151,923 | 151,923 | - | - | 151,923 |
| Payroll taxes | 90,296 | 18,685 | 108,981 | 6,328 | 4,576 | 119,885 |
| Contributed facilities | 73,595 | 10,589 | 84,184 | 20,366 | 5,450 | 110,000 |
| Professional services | 38,712 | 13,724 | 52,436 | 12,318 | 4,635 | 69,389 |
| Program supplies | 26,146 | 22,893 | 49,039 | 1,559 | 14,662 | 65,260 |
| Travel reimbursement | 42,580 | 20,746 | 63,326 | - | - | 63,326 |
| Contract and casual labor | 29,271 | 9,953 | 39,224 | 762 | 166 | 40,152 |
| Insurance | 19,688 | 4,956 | 24,644 | 4,927 | 1,140 | 30,711 |
| Maintenance and vehicles | 14,805 | 14,805 | 29,610 | - | - | 29,610 |
| Depreciation | 16,104 | 1,722 | 17,826 | 5,680 | 1,237 | 24,743 |
| Utilities | 11,809 | 11,809 | 23,618 | - | - | 23,618 |
| Volunteer support | 812 | 21,093 | 21,905 | - | - | 21,905 |
| Building maintenance | 10,321 | 9,797 | 20,118 | 207 | 44 | 20,369 |
| Telephone | 11,187 | 3,964 | 15,151 | 1,651 | 688 | 17,490 |
| Building supplies | 7,507 | 3,501 | 11,008 | 1,582 | 344 | 12,934 |
| Advertising and marketing | 9,106 | 1,634 | 10,740 | 744 | 353 | 11,837 |
| Office supplies | 6,944 | 2,532 | 9,476 | 1,280 | 541 | 11,297 |
| Other | 6,911 | 964 | 7,875 | 1,854 | 1,006 | 10,735 |
| Local mileage | 7,408 | 1,576 | 8,984 | 352 | 172 | 9,508 |
| Training and conferences | 5,897 | 2,464 | 8,361 | 402 | 260 | 9,023 |
| Printing and copying | 4,528 | 4,054 | 8,582 | (627) | 800 | 8,755 |
| Bad debt | 3,615 | 515 | 4,130 | - | 4,042 | 8,172 |
| Dues, subscriptions, and fees | 4,224 | 838 | 5,062 | 664 | 285 | 6,011 |
| Postage | 3,160 | 1,624 | 4,784 | (2) | 876 | 5,658 |
| Trustee | 3,116 | 333 | 3,449 | 1,099 | 240 | 4,788 |
| Board and committee meetings | 1,230 | 605 | 1,835 | 319 | 214 | 2,368 |
| New/letter | 56 | 56 | 112 | 79 | 34 | 225 |
| Total | \$ 1,785,466 | \$ 619,207 | \$ 2,404,673 | \$ 151,750 | \$ 99,618 | \$ 2,656,041 |

See notes to financial statements.

ELDERSERVE, INC.
Statements of Cash Flows
Years Ended June 30, 2015 and 2014

| | <u>2015</u> | <u>2014</u> |
|---|-------------------|-------------------|
| Cash Flows From Operating Activities | | |
| Changes in Net Assets | | |
| Adjustments to reconcile changes in net assets to net cash flows from operating activities: | \$ 71,530 | \$ 217,384 |
| Depreciation | | |
| Decrease (increase) in assets: | 36,022 | 24,743 |
| Grants receivable | | |
| Unconditional promise to give - United Way | (21,246) | 10,740 |
| Accounts receivable | 12,973 | - |
| Prepaid expenses | (132,240) | (230,326) |
| Unrealized (gain) loss on investments | (3,672) | 24,857 |
| Increase (decrease) in liabilities: | 41,487 | (47,226) |
| Accounts payable and accrued expenses | | |
| Accrued payroll and related expenses | 14,233 | 32,476 |
| Deposits and deferred revenue | 35,252 | 8,522 |
| | <u>(3,906)</u> | <u>(9,847)</u> |
| Net cash flows from operating activities | <u>50,433</u> | <u>31,323</u> |
| Cash Flows From Investing Activities | | |
| Purchase of property and equipment | (135,956) | (9,175) |
| Purchase of investments | (242,562) | (84,140) |
| Sale of investments | 346,788 | 144,237 |
| Net cash flows from investing activities | <u>(31,730)</u> | <u>50,922</u> |
| Cash Flows From Financing Activities | | |
| Proceeds from line of credit | 433,000 | 241,000 |
| Payments on line of credit | (392,257) | (241,000) |
| Payments on capital lease | (1,321) | (1,321) |
| Net cash flows from financing activities | <u>39,422</u> | <u>(1,321)</u> |
| Net change in cash and cash equivalents | 58,125 | 80,924 |
| Cash and cash equivalents at the beginning of the year | <u>103,731</u> | <u>22,807</u> |
| Cash and cash equivalents at the end of the year | <u>\$ 161,856</u> | <u>\$ 103,731</u> |
| Supplemental Disclosures | | |
| Noncash Investing Transaction | | |
| Donated property and equipment | <u>\$ 83,336</u> | <u>\$ 5,000</u> |
| Interest paid | <u>\$ 7,625</u> | <u>\$ 310</u> |

See notes to financial statements.

ELDERSERVE, INC.
Notes to Financial Statements
June 30, 2015 and 2014

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organizational Activities - ElderServe, Inc. (the "Organization"), Louisville, Kentucky was incorporated in Kentucky as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code. The Organization provides service to enhance and sustain the quality of life for older persons throughout the Jefferson County.

The Organization provides a wide range of services to the public, focusing on the needs of the elderly of the area it serves. Federal, state and local government assistance accounts for the majority of the Organization's funding. Funds are also received from the Metro United Way and private donations. Government-related funding includes federal grants from the Corporation for National and Community Service, Department of Justice, the Department of Health and Human Services, as well as allocations from Louisville Metro government.

Basis of Presentation - The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting. The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

Unconditional Promises to Give - Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restriction expires in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Organization presents its long term unconditional promises to give at net present value and discounts future expected cash inflows based on the average treasury yield for the years collection is expected. Total unconditional promises to give were \$510,782 and \$468,994 at June 30, 2015 and 2014, respectively. The discount on unconditional promises to give was \$5,736 at June 30, 2015 and 2014. The allowance for doubtful unconditional promises to give was \$4,040 at June 30, 2015 and 2014.

Contributed Services, Materials, and Facilities - The Organization receives donated services and materials that are used for cost sharing and match requirements of program grants. Additionally, the Organization receives the donated use of facilities.

Certain contributed materials and services are recorded as support and expensed at fair market value when determinable, otherwise at values indicated by the donor. Contributed facilities are recorded as support and expensed at fair market value. For the years ended June 30, 2015 and 2014, the Organization received donated services and materials valued at \$87,661 and \$21,735, respectively.

The Housing Authority of Louisville provided ElderServe, Inc.'s main facility consisting of offices and activity areas until October of 2014, at which time the Organization relocated. The 10,000 square feet of floor space was located in Dosker Manor in Louisville, Kentucky. For the years ended June 30, 2015 and 2014, the Organization received donated use of facilities valued at \$27,501 and \$110,000, respectively.

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

Investments - Investments are valued at fair market value. Unrealized gains and losses are included in the change in net assets in the Statements of Activities. Investment income and gains restricted by donors are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

ELDERSERVE, INC.
Notes to Financial Statements - (Continued)

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Grants and Accounts Receivable - Grants and accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Receivables are considered uncollectible if payment is not received in accordance with the contractual terms. For the years ended June 30, 2015 and 2014, the Organization established an allowance for doubtful accounts related to grants and accounts receivable in the amount of \$5,000.

Property and Equipment - Property and equipment are stated at cost less accumulated depreciation. The costs of additions and betterments are capitalized and expenditures for repairs and maintenance are expensed in the period incurred. When items of property and equipment are sold or retired, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in income. Depreciation is provided over the estimated useful lives of the assets on the straight-line basis. The range of estimated useful lives for assets is 5-7 years. The Organization's policy is to expense assets costing \$1,000 or less. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

Income Taxes - ElderServe, Inc. is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization evaluates its uncertain tax positions in accordance with applicable standards. The Organization has evaluated its tax positions and believes that it has none that are uncertain. At the Statement of Financial Position date, ElderServe, Inc.'s Form 990s for the years ending June 30, 2015, 2014, 2013, and 2012 remained subject to examination by the Internal Revenue Service.

Advertising - Advertising costs are expensed as incurred. Advertising expense was \$16,747 and \$11,837 for the years ending June 30, 2015 and 2014, respectively.

Date of Management's Review - Management has evaluated events and transactions occurring subsequent to the Statement of Financial Position date for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through the date of the report, which is the date these financial statements were available to be issued.

NOTE 2 - FAIR VALUE MEASUREMENTS AND INVESTMENTS

The carrying amounts of the Organization's investments approximate fair value because of the short-term maturity of these instruments. These financial assets are measured at fair value on the financial statements using inputs from the three levels of the fair value hierarchy. A financial asset or liability classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 - Inputs are unadjusted quoted prices in active markets for identical assets or liabilities the Organization has the ability to access at the measurement date.
- Level 2 - Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).
- Level 3 - Unobservable inputs reflect the Organization's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. The Organization develops these inputs based on the best information available, including its own data.

ELDERSERVE, INC.
Notes to Financial Statements - (Continued)

NOTE 2 - FAIR VALUE MEASUREMENTS AND INVESTMENTS (Continued).

Cash and cash equivalents in the amount of \$16,316 and \$24,182 at June 30, 2015 and 2014, respectively are included in the investment balance; however cash and cash equivalents are not subject to fair value disclosure requirements. Other investments are valued at the closing price reported on the active market on which the individual securities are traded. There have been no changes in the methodologies used to value investments at June 30, 2015 and 2014.

In accordance with the Fair Value Measurements Topic of the FASB Accounting Standards Codification, the following tables represent the Organization's fair value hierarchy for financial assets measured at fair value on a recurring basis as of June 30, 2015 and 2014. The tables also set forth the respective levels to which the fair value measurements are classified within the fair value hierarchy.

| | | June 30, 2015 | | | |
|--|------------------------------|-------------------|-------------|-------------|-------------------|
| | | Level 1 | Level 2 | Level 3 | Total |
| | Mutual fund/debt investments | \$ 301,677 | \$ - | \$ - | \$ 301,677 |
| | Equities | 390,496 | - | - | 390,496 |
| | Real estate | <u>67,857</u> | <u>-</u> | <u>-</u> | <u>67,857</u> |
| | Total assets at fair value | <u>\$ 760,030</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 760,030</u> |
| | | June 30, 2014 | | | |
| | | Level 1 | Level 2 | Level 3 | Total |
| | Mutual fund/debt investments | \$ 384,434 | \$ - | \$ - | \$ 384,434 |
| | Equities | 383,624 | - | - | 383,624 |
| | Alternative strategies | 71,172 | - | - | 71,172 |
| | Real estate | <u>58,646</u> | <u>-</u> | <u>-</u> | <u>58,646</u> |
| | Total assets at fair value | <u>\$ 897,876</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 897,876</u> |

The following table summarizes the Organization's investments and accumulated unrealized appreciation by investment class:

| | | June 30, 2015 | | |
|--|------------------------------|-------------------|-------------------|----------------------------|
| | | Cost | Fair Value | Unrealized Appreciation |
| | Cash and cash equivalents | \$ 16,316 | \$ 16,316 | \$ - |
| | Equities | 287,153 | 390,496 | 103,343 |
| | Mutual fund/debt investments | 297,415 | 301,677 | 4,262 |
| | Real estate | <u>63,707</u> | <u>67,857</u> | <u>4,150</u> |
| | Total investments | <u>\$ 664,591</u> | <u>\$ 776,346</u> | <u>\$ 111,755</u> |

ELDERSERVE, INC.
Notes to Financial Statements - (Continued)

NOTE 2 - FAIR VALUE MEASUREMENTS AND INVESTMENTS (Continued)

| | June 30, 2014 | | |
|------------------------------|---------------|------------|----------------------------|
| | Cost | Fair Value | Unrealized Appreciation |
| Cash and cash equivalents | \$ 24,182 | \$ 24,182 | \$ - |
| Equities | 260,185 | 383,624 | 123,439 |
| Mutual fund/debt investments | 370,512 | 384,434 | 13,922 |
| Real estate | 49,907 | 58,646 | 8,739 |
| Alternative strategies | 64,239 | 71,172 | 6,933 |
| Total investments | \$ 769,025 | \$ 922,058 | \$ 153,033 |

NOTE 3 - UNCONDITIONAL PROMISES TO GIVE, GRANTS AND ACCOUNTS RECEIVABLE

Unconditional promises to give, grants and accounts receivable consist of the following:

| | 2015 | 2014 |
|---|------------|------------|
| Comprehensive Campaign | \$ 270,761 | \$ 216,000 |
| Metro United Way | 240,021 | 252,994 |
| Home Care | 103,527 | 68,718 |
| KIPDA | 60,529 | 59,585 |
| Other | 54,088 | 27,607 |
| Adult Day Care | 49,272 | 52,615 |
| Retirement Research Fund | 31,770 | - |
| VOCA | 24,051 | 26,761 |
| Louisville Christian Community Centers, Inc. | 18,346 | 9,670 |
| Senior Companion Program | 10,520 | 15,437 |
| Louisville Bar Association | 6,700 | - |
| Employee Advances | 650 | 335 |
| Gross receivables | \$ 870,235 | \$ 729,722 |
| Discounts | (5,736) | (5,736) |
| Allowance for doubtful accounts | (5,000) | (5,000) |
| Allowance for doubtful unconditional promises to give | (4,040) | (4,040) |
| Total receivables | \$ 855,459 | \$ 714,946 |

All receivables other than the Comprehensive Campaign are expected to be collected within the next fiscal year. Unconditional promises to give relating to the Comprehensive Campaign are receivable as follows:

| | June 30, | |
|-------------------------------------|------------|------------|
| | 2015 | 2014 |
| Receivable due within one year | \$ 81,966 | \$ 81,700 |
| Receivable due in two to five years | 188,795 | 134,300 |
| Total | \$ 270,761 | \$ 216,000 |

ELDERSERVE, INC.
Notes to Financial Statements - (Continued)

NOTE 4 - FIXED ASSETS

Fixed assets consist of the following:

| | Years Ending June 30, | |
|--------------------------------|-----------------------|------------------|
| | 2015 | 2014 |
| Furniture and equipment | \$ 562,606 | \$ 426,650 |
| | 562,606 | 426,650 |
| Less: accumulated depreciation | <u>(400,999)</u> | <u>(364,976)</u> |
| Total fixed assets | <u>\$ 161,607</u> | <u>\$ 61,674</u> |

NOTE 5 - LINE OF CREDIT

On September 23, 2011 the Organization obtained a \$150,000 line of credit with Fifth Third Bank, which was renewed on December 16, 2013 and amended January 30, 2015. The line of credit matures on December 15, 2015 and is secured by the investment account. Interest on the outstanding balance is computed at a floating rate per annum equal to 2.50% above the prime rate. At June 30, 2015 and 2014, the outstanding balance due on the line of credit was \$40,743 and \$0.

NOTE 6 - CAPITAL LEASE OBLIGATIONS

The Organization leases a telephone system, under a capital lease through May 2018. The assets and liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset. The assets are depreciated over their estimated useful lives. Depreciation of assets under capital leases is included in depreciation expense for the year ending June 30, 2015. The purchase price of \$31,606 was partially funded by a grant in the amount of \$25,000. A warranty was included and recorded as a prepaid expense and will be recognized over the one year warranty period. The amount not funded by the grant represents the capital lease. Interest rate on the capital lease is 8% and is imputed based on the lessor's implicit rate of return. The capital lease has a bargain purchase option of \$1.

Following is a summary of property held under capital lease:

| | |
|--------------------------------|------------------|
| Telephone system | \$ 28,932 |
| Less: Accumulated depreciation | <u>(12,537)</u> |
| Net book value | <u>\$ 16,395</u> |

Future minimum lease payments under capital leases as of June 30, 2015 are as follows:

| Year ending June 30, | |
|---|-----------------|
| 2016 | \$ 1,789 |
| 2017 | 1,789 |
| 2018 | <u>1,641</u> |
| Net minimum lease payments | 5,219 |
| Amount representing interest | <u>(1,365)</u> |
| Present value of net minimum lease payments | <u>\$ 3,854</u> |

ELDERSERVE, INC.
Notes to Financial Statements - (Continued)

NOTE 7 - OPERATING LEASES

The Organization has various facilities and operating leases. For the years ended June 30, 2015 and 2014, rent expense under these leases was \$85,161 and \$7,410, respectively. During the year ending June 30, 2015, the Organization began leasing office space for its administrative activities. The five year lease commenced on October 1, 2014, with monthly lease payments in the amount of \$5,652. The annual rental payments relating to this lease are included in the future minimum rental payments. Future minimum rental payments due under operating leases are as follows:

| <u>Year ending June 30,</u> | |
|-----------------------------|-------------------|
| 2016 | \$ 77,172 |
| 2017 | 77,172 |
| 2018 | 76,997 |
| 2019 | 76,872 |
| 2020 | <u>18,464</u> |
| | <u>\$ 326,677</u> |

NOTE 8 - TEMPORARILY RESTRICTED NET ASSETS

The amounts of net assets subject to temporary restrictions are as follows:

| | <u>2015</u> | <u>2014</u> |
|---|-------------------|-------------------|
| Metro United Way | \$ 240,021 | \$ 252,994 |
| Retirement Research Fund | 31,770 | - |
| Louisville Bar Association | 6,700 | - |
| OASIS Institute | 5,617 | 8,238 |
| Humana Foundation | <u>-</u> | <u>30,000</u> |
| Total temporarily restricted net assets | <u>\$ 284,108</u> | <u>\$ 291,232</u> |

NOTE 9 - EMPLOYEE BENEFITS

The Organization provides a 403(b) pension plan ("the Plan") whereby participants may contribute a portion of their salary to the Plan. The Organization contributes 10% of the first 5% of each participant's contribution. The Organization may make additional contributions to the accounts of eligible employees at the discretion of ElderServe, Inc.'s Board of Directors. Participants are immediately vested in their contributions, with 100% vesting in ElderServe, Inc.'s contributions after four years of service. For the years ended June 30, 2015 and 2014, the Organization contributed \$2,366 and \$1,985, respectively, to the plan.

- Certified Public Accountants
- Business Advisors

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New Albany, IN 47150



Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Officers and Directors of
ElderServe, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of ElderServe, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 23, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Rodefer Moss & Co, PLLC

Rodefer Moss & Co, PLLC
New Albany, Indiana
October 23, 2015

Staff List



***Highest paid staff**

| | Employee Name | Department |
|---|--------------------|----------------------------|
| | Berry, Trish | Oak and Acorn Services |
| | Boone, Cindy | InHomeCare |
| | Bright, Peggy | Senior Companion Program |
| | Carpenter, Megan | OAR - Community Based |
| * | Cobb, Lisa | Development |
| | Ellis, Curtis | OAR- Community Based |
| | Emerson, Gina | Operations |
| | Feltham, Dianne | OAR - Community Based |
| | Gadd, Shannon | OAR - Social Services |
| | Gilbert, Ronnie | HomeCare |
| | Grasch, Cristeen | Development |
| * | Guenthner, Julie | Executive |
| | Hatfield, Linette | OAR- Crime Victim Services |
| | Helm, Rick | Oak and Acorn Building |
| | Hight, Drew | HomeCare/Development |
| | Hunter, Dorothy | Oak and Acorn Services |
| * | Kopatz, Tina | Finance |
| | Krebs, Megan | Finance |
| | Lewis, Ronald | Finance |
| | McDaniels, Marsha | HomeCare |
| | Perkins, Stacie | Finance |
| | Pfister, Imelda | Oak and Acorn Services |
| | Sabelhaus, Kaycie | CATCH Program |
| | Troy, Paul | OAR- Crime Victim Services |
| | Willoughby, Sheila | Senior Companion Program |