

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


Applicant/Program: Home for the Aged of the Little Sisters of the Poor/27th Annual Holiday Festival
Applicant Requested Amount: \$4,500
Appropriation Request Amount: \$4,500

Executive Summary of Request
Programming funds for the 27th Annual Holiday Festival and Chicken Dinner for the Home for the Aged of the Little Sisters of the Poor

Is this program/project a fundraiser? Yes No
Is this applicant a faith based organization? Yes No
Does this application include funding for sub-grantee(s)? Yes No

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

10
District #


Councilman Pat Mulvihill
Primary Sponsor Signature

\$4,500
Amount

9/24/2018
Date

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

Approved by:

Appropriations Committee Chairman Date

Final Appropriations Amount: _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

| | |
|--|---|
| Legal Name of Applicant Organization Home for the Aged of the Little Sisters of the Poor | |
| Program Name and Request Amount Annual Holiday Festival/\$4,500 | |
| | Yes/No/NA |
| Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the funding proposed by Council Member(s) less than or equal to the request amount? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the proposed public purpose of the program viable and well-documented? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Will all of the funding go to programs specific to Louisville/Jefferson County? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Has prior Metro Funds committed/granted been disclosed? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the application properly signed and dated by authorized signatory? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 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="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the current Fiscal Year Budget included? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the entity's board member list (with term length/term limits) included? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is recommended funding less than 33% of total agency operating budget? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Does the application budget reflect only the revenue and expenses of the project/program? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the cost estimate(s) from proposed vendor (if request is for capital expense) included? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Is the most recent annual audit (if required by organization) included? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is a copy of Signed Lease (if rent costs are requested) included? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the Articles of Incorporation of the Agency included? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the IRS Form W-9 included? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the IRS Form 990 included? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the evaluation forms (if program participants are given evaluation forms) included? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)? | <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> NA |
| 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="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> NA |
| Prepared by: Geoff Wohl D10 LA Date: 9/24/2018 | |

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

| SECTION 1 – APPLICANT INFORMATION | | | |
|---|--|---|---|
| Legal Name of Applicant Organization: Home for the Aged of the Little Sisters of the Poor, Inc. <i>(as listed on: http://www.sos.ky.gov/business/records)</i> | | | |
| Main Office Street & Mailing Address: 15 Audubon Plaza Drive, Louisville, KY 40217 | | | |
| Website: www.littlesistersofthepoorlouisville.org | | | |
| Applicant Contact: | Tina Contreras | Title: | Development Director |
| Phone: | 502-636-2300 ext. 217 | Email: | dvlouisville@littlesistersofthepoor.org |
| Financial Contact: | Nancy Reynolds | Title: | Business Manager |
| Phone: | 502-636-2300 ext. 211 | Email: | bslouisville@littlesistersofthepoor.org |
| Organization’s Representative who attended NDF Training: Tina Contreras | | | |
| GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED | | | |
| Program Facility Location(s): | 15 Audubon Plaza Drive, Louisville, KY | | |
| Council District(s): | 10 | Zip Code(s): | 40217 |
| SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION | | | |
| PROGRAM/PROJECT NAME: Little Sisters 27th Holiday Festival and Chicken Dinner | | | |
| Total Request: (\$) | 4,500 | Total Metro Award (this program) in previous year: (\$) | 4,500.00 |
| Purpose of Request (check all that apply): | | | |
| <input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency’s total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc) | | | |
| 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"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense | | Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input checked="" type="checkbox"/> Faith Based Organization Certification Form, if applicable | |
| 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: | External Agency Fund (Arts) | Amount: (\$) | 2,500 |
| Source: | | Amount: (\$) | |
| Source: | | Amount: (\$) | |
| Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

a. Mission

The Little Sisters extend care, compassion and respect to the elderly, in helping them to maintain dignity and a feeling of well-being. The Little Sisters welcome all elderly, age 65 years and older with limited financial means, regardless of race, national origin, religion, age or gender to become a Resident of St. Joseph's Home or to participate in the Senior Day Center

b. History

In 1868, the Little Sisters established the first U.S. Homes. Father Earnest Lelievre, a priest who dedicated his life to this young Congregation, sailed to America in May, 1868. A mere 8 months later, the first Home of the Little Sisters was opened in Louisville, Kentucky. This Home at 622 South 10th Street was in operation from 1869 through 1977. The Home was finally closed due to severe structural problems. The Little Sisters were sorely missed in the Louisville community and with an outpouring of love, a group formed to raise funds to build a new Home and bring the Little Sisters back. The current Home was built in 1991 and the Little Sisters returned to Louisville.

c. Current programs and/or activities

The sole purpose of the Little Sisters of the Poor is serving the needs of the elderly poor in the Louisville Metropolitan area. Quality care is provided to 77 residents (with an average age of 84 ½ years) who are without the means, family or social support to maintain independence in the community. The continuum of services permits a sense of security throughout their life. In Louisville, our services include a 50-bed nursing home with three levels of care, a 27-unit apartment building for the elderly and a Senior Day Center. The Senior Day Center is open to needy elderly in the community as well as those living at St. Joseph's Home.

Levels of care are:

Apartment Living – Offered to the needy elderly who are still able to live independently. Rent is based on income.

Personal Care – For the ambulatory senior who desire minimal assistance while still being able to perform basic tasks of daily personal care independently (dressing, bathing, etc.)

Nursing Care – (Assisted and Skilled Care), for those residents who need more extensive nursing care and assistance with their daily needs.

The Little Sisters not only provide a comfortable home and nutritious meals for impoverished seniors, they care for the whole person by offering: medical and nursing services, pastoral services, social services, an extensive activity program, Senior Day Center, beauty shop and barber shop services and as needed physical and occupational therapies.

d. Accomplishments

St Joseph's Home has provided a safe haven for over 6000 of the poorest elderly in the Louisville area in the last 149 years. Although, St. Joseph's Home is open to all regardless of race, religion, gender or nationality, as Little Sisters of the Poor, the Sisters take vows of Chastity, Poverty, and Obedience as do many of the religious orders. The Little Sisters of the Poor take a fourth vow of Hospitality which guides their profound respect for life. It is through this respect, that the Little Sisters take turns as to never leave a Resident and their family, offering them comfort and prayer on the Resident's final days as they journey toward eternal life.

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SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

| Board Member | Term End Date |
|--------------------|----------------------|
| Alan Steiden | 12/31/2019 |
| Dan Glaser | 12/31/2023 |
| Thomas Elliott | 12/31/2019 |
| Rosemary Smith | 12/31/2019 |
| Alexandra Spoelker | 12/31/2019 |
| Diane Gahafer | 12/31/2020 |
| Kim Allen | 12/31/2020 |
| Janet Norton | 12/31/2020 |
| Mother Paul | Mother Superior |
| Tina Contreras | Development Director |
| Nancy Reynolds | Business Manager |
| | |
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| | |

Describe the Board term limit policy:

Chair to serve one three-year term, renewable for a second term with the consent of the Governing Board and Board of Advisors. The new Chair is nominated at the last meeting of the given year and the office begins on the first of the New Year.

| Three Highest Paid Staff Names | Annual Salary |
|--|---------------|
| Director of Nursing \$44.24 / hour | |
| Asst. Director of Nursing \$35.44 / hour | |
| Development Director \$32.83 /hour | |

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SECTION 5 – PROGRAM/PROJECT NARRATIVE

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

The Little Sisters of the Poor will be hosting the 27th Annual Holiday Festival and Chicken Dinner, November 18th, 12Noon to 6pm. This event is open to the public and will include a tour of the Home with live entertainment, chicken dinner, several booths, bake sale, craft sale and Santa. Proceeds from this event will benefit the elderly poor who attend the senior center, volunteer and live at St. Joseph's Home.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):
Funding will be spent on: Decorations, Printing, and Advertising.

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

Proceeds from Little Sisters 27th Annual Holiday Festival and Chicken Dinner will benefit the elderly poor who attend the senior center, volunteer and live at St. Joseph's Home.

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

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

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

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

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

Many of the Residents have outlived their family members or do not have the financial or social support to live on their own. Many come from unsafe environments, where they may not be receiving the proper nutrition and medical attention. Living at St. Joseph's Home provides that for them and much more. The activities are designed to foster interaction among the Residents which leads to lasting friendships. Unless they are ill, all the Residents eat together in a dining room where they are served three meals a day plus snacks; this is also community building. One of the indicators used by St. Joseph's Home is daily charting. Residents are asked a series of questions each day and their responses are recorded. Some of the questions are their desire to participate in activities, how they are feeling, how did they rest the night before etc. As Residents become acclimated to their new home it becomes apparent in their attitude, appetite, and interest in activity that they feel safe and well cared for.

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.

None - does not apply.

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SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

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

| 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 (See Detailed List on Page 8) | | | |
| G: Professional Service Contracts | | | |
| H: Program Materials | | | |
| I: Community Events & Festivals (See Detailed List on Page 8) | 4500. | 12950.00 | 17450.00 |
| J: Machinery & Equipment | | | |
| K: Capital Project | | | |
| L: Other Expenses (See Detailed List on Page 8) | | | |
| *TOTAL PROGRAM/PROJECT FUNDS | 4500. | 12950.00 | 17450.00 |
| % of Program Budget | 26 % | 74 % | 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) | 12950.00 |
| Fees Collected from Program Participants | |
| Other (please specify) | |
| Total Revenue for Columns 2 Expenses ** | 12950.00 |

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

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

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| Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary) | Column 1 | Column 2 | Column (1 + 2)=3 |
|---|----------------------|-----------------|------------------|
| | Proposed Metro Funds | Non-Metro Funds | Total Funds |
| Event Printing | 3,000 | 1,300 | 4,300 |
| Advertising (signage and printed sweatshirts) | 1,000 | 500 | 1,500 |
| Decorations | 500 | 0 | 500 |
| Postage and Fullfillment | 0 | 1,625 | 1,625 |
| Prizes/Expenses - Raffles | 0 | 6,000 | 6,000 |
| Food | 0 | 3,500 | 3,500 |
| Gaming License | 0 | 25 | 25 |
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| Total | 4,500 | 12,950 | 17,450 |

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 |
|---|------------------------------|----------------------------|
| Volunteers/Time | 22.55hr x 225 = \$5073.75 | The Non Profit Times |
| | | |
| | | |
| | | |
| <i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</i> | 5073.75 | |

*** 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: January 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:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

Standard Certifications

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

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

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

| | | | |
|---|---|-------------------|---------------------------|
| Signature of Legal Signatory: | <i>Sr. Paul Magyar</i> | Date: | 07-13-18 |
| Legal Signatory: (please print): | Sr. Paul Magyar | Title: | Mother Superior/President |
| Phone: | 502-636-2300 | Extension: | 204 |
| Email: | mslouisville@littlesistersofthepoor.org | | |

**Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201**

Department of the Treasury

Date: May 27, 2016

Person to Contact:

R. Meyer ID# 0110429

United States Conference of Catholic
Bishops
3211 4th Street, NE
Washington, DC 20017-1194

Toll Free Telephone Number:
877-829-5500

Employer Identification Number:

Group Exemption Number:

0928

Dear Sir/Madam:

This responds to your May 23, 2016, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the *Official Catholic Directory for 2016*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2016* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

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

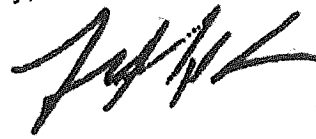
Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper". The signature is stylized and cursive.

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

Nitzken, Sylvester, St. Stephen Martyr & Holy Family, Louisville
 Noltemeyer, Phillip L., St. Aloysius, Shepherdsville; St. Benedict, Lebanon Junction
 Olrich, James C., St. Elizabeth Ann Seton Church, Louisville
 Osborne, Kenneth F., (Retired)
 Parker, Danny E., St. Bernadette, Louisville
 Patterson, Daniel, (Retired)
 Phelps, P. Stephan, M.T.S./C.L., Cathedral of the Assumption, Louisville
 Plummer, James R., St. Barnabas, Louisville
 Prestwood, Harry, St. Christopher, Radcliff
 Puga, Aurelio A., St. Rita, Louisville
 Raibert, Joseph A., (Retired)
 Ratterman, Cletus A., (Retired)
 Roth, Thomas L., St. Aloysius, Pewee Valley
 Rougeux, Mark J., St. Patrick, Louisville

Schook, Jesse E., St. Athanasius, Louisville
 Shoulta, John, (Retired)
 Simpson, John L., (Retired)
 Singer, Ernest, (Retired)
 Smith, David U., St. Helen, Glasgow; Our Lady of the Caves, Horse Cave
 Smith, Steve, St. Peter the Apostle, Louisville
 Stanford, James E., St. Barnabas, Louisville
 Stanley, Vincent (Jim) G., (Retired)
 Stewart, Timothy E., Our Mother of Sorrows; St. Therese; St. Elizabeth, Louisville
 Sturgeon, James C., Sr., (Retired)
 Thieneman, Wayne, St. Lawrence, Louisville
 Tolbert, Michael A., St. Thomas More; Our Lady of Mt. Carmel, Louisville
 Tomes, David R., St. Boniface, Louisville
 Turner, James R., St. Martin de Porres; St. Augustine, Louisville

Turner, Scott R., St. Thomas; St. Monica, Bardstown
 Vessels, Michael J., St. John the Baptist, Rineyville; St. Brigid, Vine Grove
 Villalobos, Francisco J., St. Bartholomew; St. Ignatius Martyr, Louisville
 Waldon, F. Eugene, Our Lady of Lourdes, Louisville
 Wall, Joseph, (Retired)
 Walsh, Richard J., St. Joseph, Bardstown
 Ward, Ken, (Retired)
 Whelan, John R., St. Martin of Tours, Flaherty
 Wiechert, Joseph C., St. Gregory, Samuels
 Wright, Joseph P., Dir., Permanent Diocesan Office, Holy Family; St. Stephen Martyr, Louisville
 Young, R. James, (On Leave)
 Zoldak, Richard P., St. Martin of Tours, Louisville

INSTITUTIONS LOCATED IN THE ARCHDIOCESE

[A] COLLEGES AND UNIVERSITIES

LOUISVILLE. *Bellarmino University*, 2001 Newburg Rd., 40205-0671. Tel: 502-272-8407; Fax: 502-272-8162. Web: www.bellarmino.edu. John Stemmer, Librarian. Priests 4; Sisters 1; Students 3,432.
 Administration Officers: Most Rev. Joseph E. Kurtz, D.D., Archbishop of Louisville, Chancellor; Revs. Clyde F. Crews; George A. Kilcourse; Isaac McDaniel; Adam Bunnell, O.F.M.Conv.; Dr. Joseph J. McGowan, Pres.; Dr. Michael Mattei, Dean Continuing & Professional Studies; Dr. Dan Bauer, Dean of the Rubel School of Business; Dr. Susan Davis, Dean of the Lansing School of Nursing; Mr. Glenn Kosse, Vice Pres. Devel. & Alumni Rels.; Dr. Cindy Gnadinger, Asst. Vice Pres. Academic Affairs; Dr. Fred W. Rhodes, Vice Pres. Student Affairs; Mr. Tim Sturgeon, Dean of Admissions; Dr. Doris Tegart, Provost; Dr. Melanie Prejean Sullivan, Dir. Campus Ministry; Mr. Sean Ryan, Vice Pres. Enrollment Mgmt.; Mr. Robert L. Zimlich, Vice Pres., Admin. & Finance; Mr. Hunt Helm, Vice Pres. Communications & Public Affairs; John Stemmer, Dir. Library.

**Spalding University*, 845 S. 3rd St., 40203. Tel: 502-585-9911; Fax: 502-585-7158. Web: www.spalding.edu. Tori Murden McClure, Pres.; Dr. Randy Strickland, Provost; Dr. Beverly Keepers, Dean College of Education; Dr. John James, Dean College of Social Sciences & Humanities; Dr. Richard Hudson, Dean Student Devel. & Campus Life; Bobbie Rafferty, Chief Devel. Officer; Joanne Berryman, Dean College of Health & Natural Sciences; Mark Hohman, CFO; Chris Hart, Dean Enrollment Mgmt.; Rick Barney, Chief Mktg. & Public Rels. Officer; Ezra Krunhansl, Chief Information Officer; Melissa Lowe, Chief Human Resources Officer. Sisters 1; Lay Teachers 92; Students 2,432.

ST. CATHARINE. *St. Catharine College*, 2735 Bardstown Rd., 40061. Tel: 859-336-5082; Fax: 859-336-5031. Email: ckays@scky.edu. Web: www.scky.edu. Mr. Bill Huston, Pres.; Dr. Don Giles, Vice Pres. & Academic Dean; Roger L. Marcum, Exec. Vice Pres.; Rev. Benedict J. Brown, Chap.; Iona Burdette, Librarian. Dominican Sisters of Peace Priests 1; Sisters 8; Lay Teachers 55; Students 895.

[B] HIGH SCHOOLS, ARCHDIOCESAN

LOUISVILLE. *St. Francis DeSales High School*, 425 Kenwood Dr., 40214. Tel: 502-368-6519; Fax: 502-366-6172. Web: www.desaleshighschool.com. Mr. Douglas Strothman, Pres.; Ms. Suzanne Barnett, Prin. Lay Teachers 30; Students 327.

Holy Cross High School, 5144 Dixie Hwy., 40216. Tel: 502-447-4363; Fax: 502-448-1062. Web: www.holycrosshs.com. Mr. Tim Weihe, Pres.; Ms. Danielle Wiegandt, Prin. Sisters 1; Lay Teachers 22; Students 250.

Trinity High School, 4011 Shelbyville Rd., 40207. Tel: 502-896-9427; Fax: 502-895-6837. Web: trinityrocks.com; www.thsrock.net. Dr. Robert J. Mullen, Pres.; Mr. Daniel J. Zoeller, Prin.; Rev. David H. Zettel, Chap. (Retired); Ms. Charlotte Miller, Librarian. Priests 1; Sisters 1; Lay Teachers 94; Students 1,302.

BARDSTOWN. *Bethlehem High School* 40004. Tel: 502-348-8594; Fax: 502-349-1247. Email: BHS@bethlehemhigh.org. Web: www.bethlehemhigh.org. Tom Hamilton, Prin.; Mrs. Susan Simpson, Librarian. Sisters of Charity of Nazareth. Sisters 1; Lay Teachers 24; Students 309.

[C] HIGH SCHOOLS, PRIVATE

LOUISVILLE. *Academy of Our Lady of Mercy*, 5801 Fegenbush Ln., 40228. Tel: 502-671-2010; Fax: 502-491-0661. Web: www.mercyacademy.com. Mr. Michael C. Johnson, Pres.; Amy B. Elstone, Prin.; Karen Alpiger, Asst. Prin.; Kristina Hortert, Librarian. Sisters of Mercy 1; Lay Teachers 44;

Students 595.

Assumption High School, 2170 Tyler Ln., 40205. Tel: 502-458-9551; Fax: 502-454-8411. Web: www.ahsrockets.org. Elaine Salvo, Pres.; Rebecca Henle, Prin.; Erica Lasley, Librarian. Sisters of Mercy. Sisters 1; Lay Teachers 79; Students 913.
Presentation Academy, 861 S. 4th St., 40203. Tel: 502-583-5935; Fax: 502-583-1342. Email: mbruder@presentationacademy.org. Web: www.presentationacademy.org. Sr. Christine Beckett, S.C.N., Pres.; Barbara Wine, Prin.; Terry Roberts, Librarian. Sisters 3; Lay Teachers 33; Students 271.

Sacred Heart Academy, 3175 Lexington Rd., 40206. Tel: 502-897-6097; Fax: 502-893-0120. Email: officesha@sacredheartsschools.org. Web: www.sacredheartsschools.org/academy. Mrs. Mary Lee McCoy, Prin.; Linda Lenahan, Librarian. Ursuline Sisters. Sisters 2; Lay Teachers 76; Students 818.

St. Xavier High School, Xaverian Brothers, 1609 Poplar Level Rd., 40217. Tel: 502-637-4712; Fax: 502-634-2171. Email: psangalli@saintx.com. Web: www.saintx.com. Dr. Perry E. Sangalli, Pres.; Frank Espinosa, Prin.; Mrs. Elaine Steinberg, Librarian. Lay Teachers 120; Students 1,370.

[D] ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE. *Holy Angels Academy, Inc.*, (Grades K-12), 12201 Old Henry Rd., 40223. Tel: 502-254-9440; Fax: 502-254-9907. Joseph M. Norton, Headmaster and Prin., Grade School; Michael A. Monaghan, Prin., High School; Rev. Robert M. Gregor, C.P.M., Chap. Priests 1; Lay Teachers 8; Students 85.

Sacred Heart Model School, (Grades K-8), 3107 Lexington Rd., 40206. Tel: 502-896-3931; Fax: 502-896-3932. Email: mbowling@sacredheartsschools.org. Web: www.sacredheartsschools.org. Dr. Mary Beth Bowling, Prin.; Mrs. Carol Kraemer, Librarian. Sisters 1; Lay Teachers 34; Students 364.

Sacred Heart Preschool, 3105 Lexington Rd., 40206. Tel: 502-896-3941; Fax: 502-896-3966. Web: www.sacredheartsschools.org. Vicki Furlow, Dir. Lay Teachers 40; Students 256.

[E] REGIONAL SCHOOLS

LOUISVILLE. *St. Andrew Academy*, (Grades PreK-8), 7724 Columbine Dr., 40258. Tel: 502-935-4578; Fax: 502-933-2204. Email: office@standrewacademy.com. Jennifer Barz, Prin.; Cathy Wright, Literacy Coord. Lay Teachers 14; Students 212.

John Paul II Academy, (Grades PreK-8), 3525 Goldsmith Ln., 40220. Tel: 502-452-1712; Fax: 502-451-2462. Lynn Wilt, Prin.; Nancy Heady, Librarian. Lay Teachers 22; Students 237.

St. Nicholas Academy, (Grades K-8), 5501 New Cut Rd., 40214. Tel: 502-368-8506; Fax: 502-380-5453. Email: kdelozier@sna-panthers.org. Web: www.sna-panthers.org. Kathy DeLozier, Prin.; Elizabeth Strobel, Librarian. Lay Teachers 26; Total Enrollment 401.

Notre Dame Academy, (Grades PreK-8), 1927 Lewiston Dr., 40216. Tel: 502-447-3155; Fax: 502-447-5515. Email: b.scherr@ndasaints.org. Web: ndasaints.org. Bernice Scherr, Prin.; Mrs. Daivie Kay, Librarian. Sisters 1; Lay Teachers 26; Students 496.

PROSPECT. *Saint Mary Academy*, (Grades PreK-8), 11311 Saint Mary Ln., 40059. Tel: 502-315-2555; Fax: 502-326-3655. Ms. Julie Perdue, Prin. Lay Teachers 33; Students 569.

[F] SPECIAL SCHOOLS

LOUISVILLE. *St. Joseph Child Development Center*, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Laura Paine, Admin. Students 150; Teachers 32.

**Nativity Academy*, 529 E. Liberty St., 40202. Tel: 502-855-3300; Fax: 502-562-2192. Carol Nord, Exec. Dir.; Meghan Weyland, Prin. (Grades 6-8); Students 69; Staff 18.

Pitt Academy, 6010 Preston Hwy., 40219. Tel: 502-966-6979; Fax: 502-962-8878. Email: rdoty@pitt.com. Web: www.pitt.com. Renee Doty, Prin. Lay Teachers 7; Students 55.

Sacred Heart School for the Arts, 3105 Lexington Rd., 40206. Tel: 502-897-1816; Fax: 502-896-3927. Email: dthurmond@sacredheartsschools.org. Web: www.sacredheartsschools.org. David X. Thurmond, Exec. Dir. Students 350.

[G] ORPHANAGES AND INFANT HOMES

LOUISVILLE. *St. Joseph Catholic Orphan Society*, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Steve Robbins, Pres. Bd. of Directors.

St. Thomas Orphan Society, Inc., P.O. Box 1073, 40201.

St. Vincent's Orphan Society, Inc., P.O. Box 1073, 40201.

[H] GENERAL HOSPITALS

LOUISVILLE. *SS. Mary and Elizabeth Hospital*, 1850 Bluegrass Ave., 40215. Tel: 502-361-6000; Fax: 502-361-6799. Web: jhsnh.org. James Farkel, Pres. & CEO. Catholic Health Initiatives. Sisters 4; Bed Capacity 298; Patients Assisted Annually 170,000.

BARDSTOWN. *Flaget Healthcare, Inc. dba Flaget Memorial Hospital* 4305 New Shepherdsville Rd., 40004. Tel: 502-350-5000; Fax: 502-350-5039. Email: info@flaget.com. Web: www.flaget.com. Sue Downs, Pres. Catholic Health Initiatives. Attended from St. Joseph Church. Sisters 2; Bed Capacity 52; Bassinets 8; Patients Assisted Annually 93,350.

[I] SPECIAL HOSPITALS

LOUISVILLE. *Our Lady of Peace*, 2020 Newburg Rd., 40205. Tel: 502-451-3330; Fax: 502-479-4140. Email: rebecca.kistler@jhsnh.org. Web: www.jhsnh.org. Jennifer Nolan, Pres. & CEO. Catholic Health Initiatives. Hospital for Psychiatric Illness. Sisters 1; Bed Capacity 398; Patients Assisted Annually 5,907.

[J] PROTECTIVE INSTITUTIONS

LOUISVILLE. *Boys' Haven*, 2301 Goldsmith Ln., 40218. Tel: 502-458-1171; Fax: 502-451-2161. Email: jhadley@boyshaven.org. Web: www.boyshaven.org. Jeff Hadley, CEO. For dependent, neglected, & abused boys and girls, 12 to 23 years of age. Total Assisted 765.

St. Joseph Children's Home, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Pamela Cotton, L.C.W., M.S.W., Exec. Dir. Children 40.

[K] NURSING HOMES

LOUISVILLE. *St. Joseph Home for the Aged*, 1 Audubon Plaza Dr., 40217. Tel: 502-636-2394. Fax: 502-636-2239. Web: www.littlesistersofthepoor.org. Sr. Chantal Perre, L.S.P., Pres.

Home for the Aged of the Little Sisters of St. Paul, Sisters 9; Bed Capacity 77.

Nazareth Home, Inc., 2000 Newburg Rd., 40205. Tel: 502-459-9681; Fax: 502-456-9077. Web: nazhome.org. Mrs. Mary Haynes, Pres. & CEO; Bridget Bunning, Pastoral Care; Deacon Lawrence Biron, Pastoral Care; Sisters of Charity of Nazareth. Staff 18; Residents 118; Personal Care 50; Total Staff 68.

LITTLE SISTERS OF THE POOR
ST. JOSEPH'S HOME FOR THE AGED
2018 BUDGET

REVENUES

| | |
|---------------------------|-------------|
| Nursing Facility Services | \$2,687,000 |
| Personal Care Services | \$257,000 |
| Rent | \$138,440 |

TOTAL RESIDENT REVENUES: \$3,082,440

OPERATING EXPENSES

| | |
|------------------------------------|-------------|
| Administrative and General Expense | \$829,300 |
| Dietary Expenses | \$680,300 |
| Direct Nursing Care Expense | \$1,692,650 |
| Direct Personal Care Expense | \$363,400 |
| Employee Benefits | \$603,500 |
| Housekeeping Expense | \$256,600 |
| Laundry/Linen Expense | \$48,500 |
| Pastoral Care Services/Supplies | \$57,200 |
| Plant Operating and Maintenance | \$702,250 |

TOTAL EXPENSES \$5,233,700

**DEFICIENCY OF REVENUES
OVER EXPENSES BEFORE
NON-OPERATING REVENUE**

(\$2,151,260)

NON-OPERATING REVENUE

| | |
|---------------------------------|-------------|
| Donated Commodities | \$173,360 |
| Investment Income | \$300 |
| Unrestricted Gifts and Bequests | \$1,656,700 |
| Restricted Gifts | \$16,400 |
| Fund Raising | \$234,500 |
| Grant Income | \$70,000 |

TOTAL NON OPERATING REVENUE \$2,151,260

**EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENSE**

\$0

**St. Joseph's Home for the Aged of the Little
Sisters of the Poor of Louisville, Kentucky, Inc.**

Independent Auditor's Report and Financial Statements

December 31, 2016 and 2015



**St. Joseph's Home for the Aged of the Little
Sisters of the Poor of Louisville, Kentucky, Inc.**

December 31, 2016 and 2015

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Independent Auditor's Report

Board of Directors
St. Joseph's Home for the Aged of the Little Sisters
of the Poor of Louisville, Kentucky, Inc.
Louisville, Kentucky

We have audited the accompanying financial statements of St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc. (Home), which comprise the balance sheets as of December 31, 2016 and 2015, and the related statements of operations and changes in net assets 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.

Auditor's 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. 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 auditor's 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 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.

Board of Directors
St. Joseph's Home for the Aged of the Little Sisters
of the Poor of Louisville, Kentucky, Inc.
Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Home as of December 31, 2016 and 2015, and the results of its operations, 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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of balance sheet information by operation and schedule of statement of operations information by operation, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

BKD, LLP

Louisville, Kentucky
September 21, 2017

**St. Joseph's Home for the Aged of the Little
Sisters of the Poor of Louisville, Kentucky, Inc.**

**Balance Sheets
December 31, 2016 and 2015**

| | 2016 | 2015 |
|--|--------------|---------------|
| Assets | | |
| Current Assets | | |
| Cash | \$ 336,524 | \$ 507,816 |
| Patient accounts receivable, net of allowance; 2016 and 2015 – \$16,000 | 319,041 | 199,408 |
| Other receivables | 37,202 | - |
| Prepaid expenses and other | 24,377 | 25,683 |
| Total current assets | 717,144 | 732,907 |
| Assets Limited As To Use | | |
| Internally designated | 346,007 | 504,181 |
| Externally restricted by donors | 150,531 | 187,055 |
| | 496,538 | 691,236 |
| Property and Equipment, At Cost | | |
| Land and land improvements | 226,239 | 223,639 |
| Buildings | 17,016,629 | 16,993,142 |
| Equipment | 1,755,364 | 1,650,034 |
| | 18,998,232 | 18,866,815 |
| Less accumulated depreciation | 13,921,615 | 13,542,296 |
| | 5,076,617 | 5,324,519 |
| Other Assets | | |
| Beneficial interest in trusts | 3,306,964 | 3,273,765 |
| Total assets | \$ 9,597,263 | \$ 10,022,427 |
| Liabilities and Net Assets | | |
| Current Liabilities | | |
| Accounts payable | \$ 3,069 | \$ 47,904 |
| Accrued expenses | 404,283 | 339,717 |
| Total current liabilities | 407,352 | 387,621 |
| Accrued Interest | 1,519,340 | 1,421,840 |
| Long-Term Debt | 3,250,000 | 3,250,000 |
| Total liabilities | 5,176,692 | 5,059,461 |
| Net Assets | | |
| Unrestricted | 963,076 | 1,502,146 |
| Temporarily restricted | 150,531 | 187,055 |
| Permanently restricted | 3,306,964 | 3,273,765 |
| Total net assets | 4,420,571 | 4,962,966 |
| Total liabilities and net assets | \$ 9,597,263 | \$ 10,022,427 |

**St. Joseph's Home for the Aged of the Little
Sisters of the Poor of Louisville, Kentucky, Inc.**

**Statements of Operations and Changes in Net Assets
Years Ended December 31, 2016 and 2015**

| | 2016 | 2015 |
|---|--------------|--------------|
| Unrestricted Revenues, Gains and Other Support | | |
| Net patient service revenue | \$ 2,729,047 | \$ 2,634,695 |
| Rental revenue | 144,334 | 146,419 |
| Contributions | 1,507,551 | 2,289,146 |
| Contributed services | 225,000 | 132,125 |
| Special events | 271,922 | 242,315 |
| Other revenue | 44,501 | 21,462 |
| Total unrestricted revenues, gains and other support | 4,922,355 | 5,466,162 |
| Expenses and Losses | | |
| Salaries and wages | 2,904,348 | 2,793,300 |
| Employee benefits | 593,849 | 664,002 |
| Purchased services and professional fees | 536,786 | 423,634 |
| Supplies | 175,406 | 146,021 |
| Interest expense | 97,500 | 100,642 |
| Depreciation and amortization | 399,385 | 398,384 |
| Provision for uncollectible accounts | 60,583 | 5,281 |
| Special events | 50,456 | 42,651 |
| Repairs and maintenance | 108,475 | 74,128 |
| Utilities | 256,570 | 263,648 |
| Food | 147,135 | 149,774 |
| Other | 184,800 | 180,415 |
| Total expenses and losses | 5,515,293 | 5,241,880 |
| Operating Income (Loss) | (592,938) | 224,282 |
| Other Income | | |
| Interest income | 17,344 | 30,685 |
| Total other income | 17,344 | 30,685 |
| Excess (Deficiency) of Revenues Over Expenses | (575,594) | 254,967 |
| Net assets released from restriction for acquisition of property and equipment | 36,524 | 58,386 |
| Increase (Decrease) in Unrestricted Net Assets | (539,070) | 313,353 |
| Temporarily Restricted Net Assets | | |
| Net assets released from restriction for acquisition of property and equipment | (36,524) | (58,386) |
| Decrease in Temporarily Restricted Net Assets | (36,524) | (58,386) |
| Permanently Restricted Net Assets | | |
| Change in beneficial interest in perpetual trusts | 33,199 | (193,852) |
| Change in Net Assets | (542,395) | 61,115 |
| Net Assets, Beginning of Year | 4,962,966 | 4,901,851 |
| Net Assets, End of Year | \$ 4,420,571 | \$ 4,962,966 |

**St. Joseph's Home for the Aged of the Little
Sisters of the Poor of Louisville, Kentucky, Inc.**

Statements of Cash Flows

Years Ended December 31, 2016 and 2015

| | 2016 | 2015 |
|---|-------------------|-------------------|
| Operating Activities | | |
| Change in net assets | \$ (542,395) | \$ 61,115 |
| Items not requiring cash | | |
| Depreciation and amortization | 399,385 | 398,384 |
| Provision for uncollectible accounts | 60,583 | 5,281 |
| Change in beneficial interest in trusts | (33,199) | 193,852 |
| Changes in | | |
| Patient accounts receivable | (180,216) | (15,744) |
| Accounts payable and accrued expenses | 117,231 | 57,490 |
| Other receivables | (37,202) | - |
| Prepaid expenses and other current assets | 1,306 | (1,167) |
| | <u>(214,507)</u> | <u>699,211</u> |
| Net cash provided by (used in) operating activities | | |
| Investing Activities | | |
| Purchases of investments | - | (80,615) |
| Sale of investments | 194,698 | - |
| Purchase of property and equipment | (151,483) | (213,686) |
| | <u>43,215</u> | <u>(294,301)</u> |
| Net cash provided by (used in) investing activities | | |
| Financing Activities | | |
| Principal payments on long-term debt | - | (100,000) |
| | <u>-</u> | <u>(100,000)</u> |
| Net cash used in financing activities | | |
| Increase (Decrease) in Cash | (171,292) | 304,910 |
| Cash, Beginning of Year | <u>507,816</u> | <u>202,906</u> |
| Cash, End of Year | <u>\$ 336,524</u> | <u>\$ 507,816</u> |

St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc.

Notes to Financial Statements

December 31, 2016 and 2015

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc. (Home) primarily earns revenues by providing nursing care services and an apartment living facility to low income, elderly residents in Louisville, Kentucky.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Assets Limited As To Use

Assets limited as to use include assets restricted by donors and assets set aside by the board of directors for future capital improvements over which the board retains control and may, at its discretion, subsequently use for other purposes. Assets limited as to use consist of cash at December 31, 2016 and 2015.

Patient Accounts Receivable

The Home reports patient accounts receivable for services rendered at net realizable amounts from third-party payers, patients and others. The Home provides an allowance for doubtful accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions. As a service to the patient, the Home bills third-party payers directly and bills the patient when the patient's liability is determined. Patient accounts receivable are due in full when billed. Accounts are considered delinquent and subsequently written off as bad debts based on individual credit evaluation and specific circumstances of the account.

Property and Equipment

Property and equipment are stated at cost and are depreciated on a straight-line basis over the estimated useful life of each asset. Donations of property and equipment are reported at fair value as an increase in unrestricted net assets unless use of the assets is restricted by the donor. Monetary gifts that must be used to acquire property and equipment are reported as restricted support. The expiration of such restrictions is reported as an increase in unrestricted net assets when the donated asset is placed in service.

St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc.

Notes to Financial Statements December 31, 2016 and 2015

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

| | |
|----------------------------|------------|
| Buildings and improvements | 5–40 years |
| Equipment | 3–10 years |

Long-Lived Asset Impairment

The Home evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimate future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment was recognized during the years ended December 31, 2016 and 2015.

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by the Home has been limited by donors to a specific time period or purpose. Permanently restricted net assets have been restricted by donors to be maintained by the Home in perpetuity.

Temporarily restricted net assets consisted of amounts restricted by donors for equipment purchases at December 31, 2016 and 2015.

Net Patient Service Revenue

The Home has agreements with third-party payers that provide for payments to the Home at amounts different from its established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered and include estimated retroactive revenue adjustments. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and such estimated amounts are revised in future periods, as adjustments become known.

Rental Revenue

Rental revenue related to apartment leasing is recognized on the straight-line basis over the term of the agreement. Any amounts received in advance are recorded as unearned revenue.

St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc.

Notes to Financial Statements December 31, 2016 and 2015

Contributions

Unconditional gifts expected to be collected within one year are reported at their net realizable value. Unconditional gifts expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The resulting discount is amortized using the level-yield method and is reported as contribution revenue.

Gifts received with donor stipulations are reported as either temporarily or permanently restricted support. When a donor restriction expires, that is, when a time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified and reported as an increase in unrestricted net assets. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions. Conditional contributions are reported as liabilities until the condition is eliminated or the contributed assets are returned to the donor.

Conditional gifts depend on the occurrence of a specified future and uncertain event to bind the potential donor and are recognized as assets and revenue when the conditions are substantially met and the gift becomes unconditional.

Contributed Services

Contributions of services are recognized as revenue at their estimated fair values only when the services received create or enhance nonfinancial assets or require specialized skill possessed by the individuals providing the service and the service would typically need to be purchased, if not donated. Contribution revenue for the years ended December 31, 2016 and 2015, recognized from contributed services consisted of:

| | <u>2016</u> | <u>2015</u> |
|---------------------------------------|-------------------|-------------------|
| General and administrative activities | \$ 100,000 | \$ 82,000 |
| Health care services | 125,000 | 50,125 |
| | <u>\$ 225,000</u> | <u>\$ 132,125</u> |

Professional Liability Claims

The Home recognizes an accrual for claim liabilities based on estimated ultimate losses and costs associated with settling claims and a receivable to reflect the estimated insurance recoveries, if any. Professional liability claims are described more fully in Note 8.

St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc.

Notes to Financial Statements December 31, 2016 and 2015

Income Taxes

The Home has been recognized as exempt from income taxes under Section 501 of the Internal Revenue Code and a similar provision of state law. However, the Home is subject to federal income tax on any unrelated business taxable income. The Home files tax returns in the U.S. federal jurisdiction.

Reclassifications

Certain reclassifications have been made to the 2015 financial statements to conform to the 2016 financial statement presentation. These reclassifications had no effect on change in net assets.

Note 2: Net Patient Service Revenue

The Home has agreements with third-party payers that provide for payments to the Home at amounts different from its established rates.

These payment arrangements include revenues from Medicare and Medicaid. The amounts of service revenues are determined by a number of factors, including the number of licensed beds and occupancy rates of the Home, the acuity levels of patients and the rates of reimbursement among payers.

Approximately 90% and 91% of net patient service revenue is from participation in the Medicare and state-sponsored Medicaid programs for the years ended December 31, 2016 and 2015, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and changes. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

The Home has also entered into payment agreements with certain managed care organizations and other third-party payers.

St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc.

Notes to Financial Statements

December 31, 2016 and 2015

Note 3: Concentration of Credit Risk

Accounts Receivable

The Home grants credit without collateral to its patients, most of whom are area residents and are insured under third-party payer agreements. The mix of receivables from patients and third-party payers at December 31, 2016 and 2015, was:

| | 2016 | 2015 |
|---------------------------------------|------|------|
| Medicare | 41% | 37% |
| Medicaid | 58% | 62% |
| Other third-party payers and patients | 1% | 1% |
| | 100% | 100% |

Cash

The Home considers all liquid investments with original maturities of three months or less to be cash equivalents.

At December 31, 2016, the Home's cash accounts exceeded federally insured limits by approximately \$113,000. The cash included in assets limited as to use are not subject to Federal Deposit Insurance Corporation insurance.

Note 4: Beneficial Interest in Perpetual Trusts

The Home is the beneficiary under perpetual and remainder trusts administered by outside parties. Under the terms of the perpetual trusts, the Home has the irrevocable right to receive income earned on the trust assets in perpetuity but never receives the assets held in trust. Under the terms of the remainder trusts, the specified beneficiaries receive distributions of the trust's net income during their lives and, upon the deaths of all beneficiaries, the Home receives the remainder of the trusts' assets. As each beneficiary expires, the Home receives that beneficiary's right to receive net income distributions. The estimated value of the expected future cash flows is \$3,306,964 and \$3,273,765, which represents the fair value of the trust assets at December 31, 2016 and 2015, respectively. The income from these trusts for 2016 and 2015 was \$92,238 and \$88,578, respectively.

St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc.

Notes to Financial Statements December 31, 2016 and 2015

Note 5: Long-Term Debt

Long-term debt includes the following balances as of December 31, 2016 and 2015:

- The Home has an uncollateralized note payable in the amount of \$1,750,000 due September 12, 2020, with Little Sisters of the Poor Chicago Province, Inc. (Province), which is an organization related to the Home. The note payable includes interest at 3% that is due at the maturity of the note.
- The Home has an uncollateralized note payable in the amount of \$200,000 due March 21, 2018, with Province. The note payable includes interest at 3% that is due at the maturity of the note.
- The Home has an uncollateralized note payable in the amount of \$500,000 due June 17, 2018, with Province. The note payable includes interest at 3% that is due at the maturity of the note.
- The Home has an uncollateralized note payable in the amount of \$250,000 due January 23, 2019, with Province. The note payable includes interest at 3% that is due at the maturity of the note.
- The Home has an uncollateralized note payable in the amount of \$200,000 due May 19, 2019, with Province. The note payable includes interest at 3% that is due at the maturity of the note.
- The Home has an uncollateralized note payable in the amount of \$150,000 due September 2, 2019, with Province. The note payable includes interest at 3% that is due at the maturity of the note.
- The Home has an uncollateralized note payable in the amount of \$200,000 due November 1, 2019, with Province. The note payable includes interest at 3% that is due at the maturity of the note.

Note 6: Functional Expenses

The Home provides health care services primarily to residents within its geographic area. Expenses related to providing these services are as follows:

| | 2016 | 2015 |
|----------------------------|--------------|--------------|
| Health care services | \$ 4,591,261 | \$ 4,386,850 |
| General and administrative | 872,256 | 811,384 |
| Fundraising | 51,776 | 43,646 |
| | \$ 5,515,293 | \$ 5,241,880 |

St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc.

Notes to Financial Statements December 31, 2016 and 2015

Note 7: Pension Plan

The Home participates in the Christian Brothers Employee Retirement Plan, a multi-employer-defined benefit pension plan that covers substantially all of its employees. The Home contributed approximately \$68,000 and \$75,000 to the plan in 2016 and 2015, respectively, which was included in employee benefits as pension expense in 2016 and 2015 in the statements of operations and changes in net assets.

The Home participates in the Christian Brothers Retirement Savings Plan, a defined contribution pension plan covering substantially all employees. There was no pension expense associated with this plan for the years ended December 31, 2016 and 2015.

Note 8: Medical Malpractice Costs

The Home purchases medical malpractice insurance under a claims-made policy on a fixed premium basis. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claim costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year, by estimating the probable ultimate costs of the incidents. Based upon the Home's claim experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near term.

Note 9: Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Allowance for Net Patient Service Revenue Adjustments

Estimates of allowances for adjustments included in net patient service revenue are described in Notes 1 and 2.

Medical Malpractice Claims

Estimates related to the accrual for medical malpractice claims are described in Notes 1 and 8.

**St. Joseph's Home for the Aged of the Little
Sisters of the Poor of Louisville, Kentucky, Inc.**

**Notes to Financial Statements
December 31, 2016 and 2015**

Litigation

In the normal course of business, the Home is, from time to time, subject to allegations that may or do result in litigation. Some of these allegations are in areas not covered by the Home's commercial insurance, *i.e.*, allegations regarding employment practices or performance of contracts. The Home evaluates such allegations by conducting investigations to determine the validity of each potential claim. Based upon the advice of counsel, management records an estimate of the amount of ultimate expected loss, if any, for each of these matters. Events could occur that would cause the estimate of ultimate loss to differ materially in the near term.

Note 10: Subsequent Events

Subsequent events have been evaluated through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued.

Supplementary Information

**St. Joseph's Home for the Aged of the Little
Sisters of the Poor of Louisville, Kentucky, Inc.**
Schedule of Balance Sheet Information by Operation
December 31, 2016

| | Nursing Home | Apartments | Eliminations | Total |
|---|---------------------|---------------------|--------------------|---------------------|
| Assets | | | | |
| Current Assets | | | | |
| Cash | \$ 329,038 | \$ 7,486 | \$ - | \$ 336,524 |
| Patient accounts receivable, net of allowance | 319,041 | - | - | 319,041 |
| Other receivables | 37,202 | - | - | 37,202 |
| Prepaid expenses and other current assets | 22,439 | 1,938 | - | 24,377 |
| Due from apartments | 83,757 | - | (83,757) | - |
| Total current assets | <u>791,477</u> | <u>9,424</u> | <u>(83,757)</u> | <u>717,144</u> |
| Assets Limited As To Use | | | | |
| Internally designated | 346,007 | - | - | 346,007 |
| Externally restricted by donors | 150,531 | - | - | 150,531 |
| | <u>496,538</u> | <u>-</u> | <u>-</u> | <u>496,538</u> |
| Property and Equipment, At Cost | | | | |
| Land and land improvements | 203,236 | 23,003 | - | 226,239 |
| Buildings | 11,929,119 | 5,087,510 | - | 17,016,629 |
| Equipment | 1,646,453 | 108,911 | - | 1,755,364 |
| | <u>13,778,808</u> | <u>5,219,424</u> | <u>-</u> | <u>18,998,232</u> |
| Less accumulated depreciation | 10,524,461 | 3,397,154 | - | 13,921,615 |
| | <u>3,254,347</u> | <u>1,822,270</u> | <u>-</u> | <u>5,076,617</u> |
| Other Assets | | | | |
| Beneficial interest in trusts | 3,306,964 | - | - | 3,306,964 |
| Total assets | <u>\$ 7,849,326</u> | <u>\$ 1,831,694</u> | <u>\$ (83,757)</u> | <u>\$ 9,597,263</u> |
| Liabilities and Net Assets | | | | |
| Current Liabilities | | | | |
| Accounts payable | \$ 3,069 | \$ - | \$ - | \$ 3,069 |
| Accrued expenses | 404,283 | - | - | 404,283 |
| Due to nursing home | - | 83,757 | (83,757) | - |
| Total current liabilities | <u>407,352</u> | <u>83,757</u> | <u>(83,757)</u> | <u>407,352</u> |
| Accrued Interest | 1,519,340 | - | - | 1,519,340 |
| Long-Term Debt | 3,250,000 | - | - | 3,250,000 |
| Total liabilities | <u>5,176,692</u> | <u>83,757</u> | <u>(83,757)</u> | <u>5,176,692</u> |
| Net Assets | | | | |
| Unrestricted | (784,861) | 1,747,937 | - | 963,076 |
| Temporarily restricted | 150,531 | - | - | 150,531 |
| Permanently restricted | 3,306,964 | - | - | 3,306,964 |
| Total net assets | <u>2,672,634</u> | <u>1,747,937</u> | <u>-</u> | <u>4,420,571</u> |
| Total liabilities and net assets | <u>\$ 7,849,326</u> | <u>\$ 1,831,694</u> | <u>\$ (83,757)</u> | <u>\$ 9,597,263</u> |

**St. Joseph's Home for the Aged of the Little
Sisters of the Poor of Louisville, Kentucky, Inc.
Schedule of Statement of Operations Information by Operation
Year Ended December 31, 2016**

| | Nursing Home | Apartments | Eliminations | Total |
|---|---------------------|---------------------|--------------|---------------------|
| Unrestricted Revenues, Gains and Other Support | | | | |
| Net patient service revenue | \$ 2,729,047 | \$ - | \$ - | \$ 2,729,047 |
| Rental revenue | - | 144,334 | - | 144,334 |
| Contributions | 1,507,551 | - | - | 1,507,551 |
| Contributed services | 225,000 | - | - | 225,000 |
| Special events | 271,922 | - | - | 271,922 |
| Other revenue | 44,501 | - | - | 44,501 |
| Total unrestricted revenues, gains and other support | <u>4,778,021</u> | <u>144,334</u> | <u>-</u> | <u>4,922,355</u> |
| Expenses and Losses | | | | |
| Salaries and wages | 2,863,453 | 40,895 | - | 2,904,348 |
| Employee benefits | 585,810 | 8,039 | - | 593,849 |
| Purchased services and professional fees | 513,875 | 22,911 | - | 536,786 |
| Supplies | 167,687 | 7,719 | - | 175,406 |
| Interest expense | 97,500 | - | - | 97,500 |
| Depreciation and amortization | 263,595 | 135,790 | - | 399,385 |
| Provision for uncollectible accounts | 60,583 | - | - | 60,583 |
| Special events | 50,456 | - | - | 50,456 |
| Repairs and maintenance | 95,565 | 12,910 | - | 108,475 |
| Utilities | 213,655 | 42,915 | - | 256,570 |
| Food costs | 147,135 | - | - | 147,135 |
| Other | 184,082 | 718 | - | 184,800 |
| Total expenses and losses | <u>5,243,396</u> | <u>271,897</u> | <u>-</u> | <u>5,515,293</u> |
| Operating Loss | <u>(465,375)</u> | <u>(127,563)</u> | <u>-</u> | <u>(592,938)</u> |
| Other Income | | | | |
| Interest income | 17,344 | - | - | 17,344 |
| Total other income | <u>17,344</u> | <u>-</u> | <u>-</u> | <u>17,344</u> |
| Deficiency of Revenues Over Expenses | <u>(448,031)</u> | <u>(127,563)</u> | <u>-</u> | <u>(575,594)</u> |
| Net assets released from restriction for acquisition of property and equipment | <u>36,524</u> | <u>-</u> | <u>-</u> | <u>36,524</u> |
| Decrease in Unrestricted Net Assets | <u>(411,507)</u> | <u>(127,563)</u> | <u>-</u> | <u>(539,070)</u> |
| Temporarily Restricted Net Assets | | | | |
| Net assets released from restriction for acquisition of property and equipment | <u>(36,524)</u> | <u>-</u> | <u>-</u> | <u>(36,524)</u> |
| Permanently Restricted Net Assets | | | | |
| Change in beneficial interest in perpetual trusts | <u>33,199</u> | <u>-</u> | <u>-</u> | <u>33,199</u> |
| Change in Net Assets | <u>(414,832)</u> | <u>(127,563)</u> | <u>-</u> | <u>(542,395)</u> |
| Net Assets, Beginning of Year | <u>3,087,466</u> | <u>1,875,500</u> | <u>-</u> | <u>4,962,966</u> |
| Net Assets, End of Year | <u>\$ 2,672,634</u> | <u>\$ 1,747,937</u> | <u>\$ -</u> | <u>\$ 4,420,571</u> |

Request for Taxpayer Identification Number and Certification

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

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

| | |
|---|---|
| 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Home For Aged of the Little Sisters of the Poor, Inc. | |
| 2 Business name/disregarded entity name, if different from above | |
| 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member-LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ Non-Profit | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small> |
| 5 Address (number, street, and apt. or suite no.) See instructions. 15 Audubon Plaza Drive | Requester's name and address (optional) |
| 6 City, state, and ZIP code Louisville, KY 40217 | |
| 7 List account number(s) here (optional) | |

Print or type.
See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

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

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

| | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|
| Social security number | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> </tr> </table> | | | | | | | | | | |
| | | | | | | | | | | |
| or | | | | | | | | | | |
| Employer identification number | | | | | | | | | | |
| | | | | | | | | | | |

Part II Certification

Under penalties of perjury, I certify that:

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

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

| | | |
|------------------|--|-------------------------|
| Sign Here | Signature of U.S. person ▶ <i>Sister Paul Magyar</i> | Date ▶ <i>9/25/2018</i> |
|------------------|--|-------------------------|

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

RECEIVED & FILED

ARTICLES OF AMENDMENT TO THE
ARTICLES OF INCORPORATION
OF
THE HOME FOR THE AGED OF THE
LITTLE SISTERS OF THE POOR, INC.
OF LOUISVILLE, JEFFERSON COUNTY, KENTUCKY

ch 7/60
Aug 28 8 39 AM '92

THE COMMONWEALTH OF KENTUCKY
COMMISSIONER OF STATE
BY *Sandra Perry*

ARTICLE I

The name of the corporation shall be THE HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.

ARTICLE II

The period of existence of the corporation shall be perpetual.

ARTICLE III

The purposes of the corporation shall be exclusively charitable, religious and educational, including a furtherance of such purposes as (a) the establishment, maintenance and operation, either directly or in any other manner of an institution for the delivery of services to aged and impoverished persons, including providing them with a home and spiritual and physical care; and further, to aid and support the works of the religious Congregation of the Little Sisters of the Poor throughout the United States and the World, with particular attention to the Little Sisters of the Poor, Chicago Province, a religious institute of the Roman Catholic Church, for the advancement of the spiritual and religious welfare of its members in fulfilling their religious obligations; and for its corporate purposes to acquire real and personal property by gift, devise or bequest, or to purchase, use, maintain, sell or transfer same; and (b) any other purpose permitted under the authority of Chapter 273 of the Kentucky Revised Statutes; and (c) the exercise of any or all lawful powers necessary or convenient to effect any or all of the purposes for which the corporation is organized.

ARTICLE IV

(a) The corporation shall have one class of members. The members of this corporation shall be such members of the Little Sisters of the Poor who have taken the vows of said Congregation, and who, pursuant to the direction of the Congregation, have been designated by the Provincial of the Chicago Province as Mother Superior, the Assistant, Councillor and such other members of the Little Sisters of the Poor who are designated by the Chicago Province. No membership nor any rights arising therefrom may be transferred or assigned, nor shall it pass by descent or will. Membership shall be terminated by cessation of membership in the Congregation of the Little Sisters of the Poor, or by cessation of

(f) Notwithstanding any other provisions hereof, any Home for the Aged operated by the Little Sisters of the Poor within the Chicago Province shall (i) admit and treat individuals without regard to race, sex, national origin or religious belief, and (ii) respect, permit and not interfere with the religious beliefs of persons admitted or treated, nor be engaged in sectarian instruction (except for pastoral services of the kind permitted or provided by similar institutions generally).

ARTICLE VIII

On the dissolution of the corporation, the board of directors shall distribute the entire net assets remaining after the payment or satisfaction of any and all liabilities and obligations of the corporation, exclusively for the purposes of the corporation to the Little Sisters of the Poor, Chicago Province, Inc., or to such other Province or Corporation of the Little Sisters of the Poor, as the board of directors shall determine, provided such organization or organizations shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 (or corresponding provisions of any future United States Internal Revenue Law), or if there be none, then such assets shall be distributed to such other organization or organizations organized and operated exclusively for charitable, religious and educational purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States Internal Revenue Law), as the board of directors shall determine.

ARTICLE IX

These Articles may be altered, amended or repealed and new Articles may be adopted by the members of the corporation, by affirmative vote of the majority of the number of members present at any meeting at which a quorum is in attendance.

WITNESS our signatures this 26 day of August, 1992.

Sr. Catherine Regina Cavanaugh
SR. CATHERINE REGINA CAVANAUGH

Sr. Maureen Courtney
SR. MAUREEN COURTNEY

Sr. Clotilde Jardim
SR. CLOTILDE JARDIM

Sr. Ann Pope
SR. ANN POPE

CONSENT

We, the undersigned, members of THE HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC., on motion unanimously carried, consent to and authorize amendment of the Articles of Incorporation.

Dated this 26 day of August, 1992.

Sr. Catherine Regina Cavanaugh
SR. CATHERINE REGINA CAVANAUGH

Sr. Maureen Courtney
SR. MAUREEN COURTNEY

Sr. Clotilde Jardim
SR. CLOTILDE JARDIM

Sr. Ann Pope
SR. ANN POPE

Sr. Charles Dugan
SR. CHARLES DUGAN

Sr. Josephine Hoffman
SR. JOSEPHINE HOFFMAN

Sr. Bernard Hopkins
SR. BERNARD HOPKINS

Sr. Genevieve Fitzpatrick
SR. GENEVIEVE FITZPATRICK

Sr. Julie Thompson
SR. JULIE THOMPSON

Sr. Mary Magdalena Koeger
SR. MARY MAGDALENA KOEGER

Sr. Antionette Labelle
SR. ANTIONETTE LABELLE

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: June 4, 2002

Person to Contact:
Myrna Huber #31-07276
Telephone Number:
877-829-5500
FAX Number:
513-263-3756

Ms. Deirdre Dessingue
Associate General Counsel
United States Conference
of Catholic Bishops
3211 4th Street, N.E.
Washington, D.C. 20017-1194

Dear Ms. Dessingue:

In a ruling dated March 25, 1946, we held that the agencies and instrumentalities and all educational, charitable and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in *The Official Catholic Directory* 1946, are entitled to exemption from federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1986 Code. This ruling has been updated annually to cover the activities added to or deleted from the Directory.

The Official Catholic Directory for 2002 shows the names and addresses of all agencies and instrumentalities and all educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories and possessions in existence at the time the Directory was published. It is understood that each of these is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, that no substantial part of their activities is for promotion of legislation, and that none are private foundations under section 509(a) of the Code.

Based on all information submitted, we conclude that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in *The Official Catholic Directory* for 2002 are exempt from federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to the agencies, instrumentalities and institutions referred to above, as provided by section 170 of the Code. Bequests, legacies, devises, transfers or gifts to them or for their use are deductible for federal estate and gift tax purposes under sections 1055, 2106, and 2522 of the Code.



Office of the General Counsel

3211 FOURTH STREET NE • WASHINGTON DC 20017-1194 • 202-541-3300 • FAX 202-541-3337

IMPORTANT GROUP RULING INFORMATION

June 19, 2002

FOR THE INFORMATION OF: Most Reverend Archbishops and Bishops, Diocesan Attorneys and Fiscal Managers, and State Conference Directors

SUBJECT: 2002 Group Ruling

FROM: Mark E. Chopko, General Counsel *MEC*
(Staff: Deirdre Dessingue, Associate General Counsel)

Enclosed is a copy of the Group Ruling issued to the United States Conference of Catholic Bishops¹ on June 4, 2002 by the Internal Revenue Service ("IRS"), with respect to the federal tax status of Catholic organizations listed in the 2002 edition of the Official Catholic Directory ("OCD")². As explained in greater detail below, this ruling is important for establishing:

- (1) the exemption of such organizations from:
 - (a) federal income tax;
 - (b) federal unemployment tax (but see ¶5 of "Explanation" below); and
- (2) the deductibility, for federal income, gift and estate tax purposes, of contributions to such organizations.

The 2002 Group Ruling is the latest in a series that began with the original determination of March 25, 1946. In the 1946 document, the Treasury Department affirmed the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been extended to cover the institutions listed in the current OCD³. The language of these rulings has remained relatively unchanged, except to reflect intervening modifications in the Internal Revenue Code ("Code"). The 2002 Group Ruling is consistent with the 2001 ruling.

¹ The name of the United States Catholic Conference was changed to the United States Conference of Catholic Bishops, effective July 1, 2001.

² A copy of the Group Ruling may also be found on the USCC website at www.usccb.org/ogc.

³ Catholic organizations with independent IRS exemption determination letters are listed in the 2002 OCD with an asterisk (*), which is explained at page A-11 and indicates that such organizations are not covered by the Group Ruling.

employee who is paid \$100 or more in a calendar year.^{4/} Services performed by diocesan priests in the exercise of their ministry are not considered "employment" for FICA (Social Security) purposes,^{5/} and FICA should not be withheld from their salaries. For Social Security purposes, diocesan priests are subject to self-employment tax ("SECA") on their salaries as well as on the value of meals and housing or housing allowances provided to them.^{6/} Neither FICA nor income tax withholding is required on remuneration paid to religious institutes for members who are subject to vows of poverty and obedience and are employed by organizations included in the Official Catholic Directory.^{7/}

7. **Form 990.** All organizations included in the OCD must file Form 990, Return of Organization Exempt from Income Tax, unless they are eligible for a mandatory or discretionary exception. *There is no automatic exemption from the Form 990 filing requirement simply because an organization is listed in the OCD.* Organizations required to file Form 990 must do so by the 15th day of the fifth month after the close of their fiscal year.^{8/} Among the organizations not required to file Form 990 under section 6033 of the Code are: churches; integrated auxiliaries of churches^{9/}; the exclusively religious activities of religious orders; schools below college level affiliated with a church or operated by a religious

⁴ Section 3121(w) of the Code permits certain church-related organizations to make an irrevocable election to a void payment of FICA taxes, but only if such organizations are opposed for religious reasons to payment of social security taxes.

⁵ I.R.C. § 3121(b)(8)(A).

⁶ I.R.C. § 1402(a)(8).

⁷ Rev. Rul. 77-290, 1977-2 C.B. 26.

⁸ The penalty for failure to file the Form 990 is \$20 for each day the failure continues, up to a maximum of \$10,000 or 5 percent of the organization's gross receipts, whichever is less. However, organizations with annual gross receipts in excess of \$1 million are subject to penalties of \$100 per day, up to a maximum of \$50,000. I.R.C. § 6652(c)(1)(A).

⁹ I.R.C. § 6033(a)(2)(A)(i); Treas. Reg. § 1.6033-2(h). Effective December 20, 1995, the internal support test formerly contained in Rev. Proc. 86-23, 1986-1 C.B. 564, is the sole test for determining whether an organization qualifies as an integrated auxiliary of a church. To qualify, an organization must be described in section 501(c)(3), qualify as other than a private foundation, be affiliated with a church, and qualify as internally supported. An organization will be considered internally supported unless it both:

- (1) Offers admissions, goods, services, or facilities for sale, other than on an incidental basis, to the general public (except goods, services, or facilities sold at a nominal charge or substantially below cost), and
- (2) normally receives more than 50 percent of its support from a combination of governmental sources; public solicitation of contributions (such as through a community fund drive); and receipts from the sale of admissions, goods, performance of services, or furnishing of facilities in activities that are not unrelated trades or businesses.

all schools listed in the OCD. *Diocesan or school officials should insure that the requirements of Rev. Proc. 75-50 are met since failure to do so could jeopardize the exempt status of the school and, in the case of a school operated by a church, the exempt status of the church itself.*

9. **Lobbying Activities.** Organizations included in the OCD may lobby for changes in the law, provided such lobbying is not more than an insubstantial part of their total activities. Attempts to influence legislation both directly and through grassroots lobbying are subject to this restriction. The term "lobbying" includes activities in support of or in opposition to referenda, constitutional amendments, and similar ballot initiatives. There is no distinction between lobbying activity that is related to an organization's exempt purposes and lobbying that is not. There is no fixed percentage that constitutes a safe harbor for "insubstantial" lobbying. Please refer to your attorney any questions you may have about permissible lobbying activities.

10. **Political Activities.** *Organizations included in the Group Ruling may not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Violation of the prohibition against political activity can jeopardize the organization's tax-exempt status.* In addition to revoking exempt status, IRS may also impose excise taxes on an exempt organization and its managers on account of political expenditures. Where there has been a flagrant violation, IRS has authority to seek an injunction against the exempt organization and immediate assessment of taxes due. If you have any questions in this regard, please refer them to your attorney. (See OGC Memo dated February 29, 2000, which is available at www.usccb.org/ogc.)

11. **Public Charity Status.** The latest Group Ruling affirms that organizations included in the OCD are not private foundations under section 509(a) of the Code. However, the Group Ruling does not identify the subsection of section 509(a) under which a particular organization is classified as a public charity. Organizations must determine for themselves whether they qualify for such status under the provisions of section 509(a)(1), (a)(2) or (a)(3). Newly-created or newly-affiliated organizations must establish that they are not private foundations as a condition of inclusion in the Group Ruling and OCD.

12. **Group Exemption Number.** The group exemption number assigned to USCCB is 928 or 0928. *This number must be included on each Form 990, Form 990-T, and Form 5578 required to be filed by any organization exempt under the Group Ruling.¹⁵* We recommend *against* using the group exemption number on Form SS-4, Request for Employer Identification Number, because in the past this has resulted in IRS including USCCB as part of the organization's name when it enters the organization in its database.

If you have questions concerning the Group Ruling or this memorandum, please contact Deirdre Dessingue at 202-541-3300 or by e-mail at ddessingue@usccb.org.

¹⁵

IRS has expressed concern about organizations covered under the Group Ruling that fail to include the group exemption number, 0928, on their Form 990 filings, particularly the initial filing.

Board of Directors and Management
St. Joseph's Home for the Aged of the Little Sisters
of the Poor of Louisville, Kentucky, Inc.
Louisville, Kentucky

As part of our audit of the financial statements of St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc. (Home) as of and for the year ended December 31, 2016, we wish to communicate the following to you.

Audit Scope and Results

Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States of America

An audit performed in accordance with auditing standards generally accepted in the United States of America is designed to obtain reasonable, rather than absolute, assurance about the financial statements. In performing auditing procedures, we establish scopes of audit tests in relation to the financial statements taken as a whole. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement audit that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

An audit of the financial statements does not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

The Home's significant accounting policies are described in Note 1 of the audited financial statements.

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within accounting principles generally accepted in the United States of America for policies and practices for material items, including recognition, measurement and disclosure considerations related to the accounting for specific transactions, as well as general accounting policies, as follows:

- No matters are reportable

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. The following area involves significant estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Allowance for uncollectable accounts

Financial Statement Disclosures

The following area involves particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Long-term debt with the Little Sisters of the Poor Chicago Province, Inc.

Audit Adjustments

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments, which, in its judgment, are required to prevent the financial statements from being materially misstated. Some adjustments proposed were not recorded because their aggregate effect is not currently material; however, they involve areas in which adjustments in the future could be material, individually or in the aggregate.

Areas in which adjustments were proposed include:

Proposed Audit Adjustment Recorded

- Provision for doubtful accounts

Proposed Audit Adjustments Not Recorded

- Attached is a summary of uncorrected misstatements we aggregated during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements as a whole.

Auditor's Judgments About the Quality of the Home's Accounting Principles

During the course of the audit, we made the following observations regarding the Home's application of accounting principles:

- No matters are reportable

Disagreements With Management

The following matters involved disagreements, which, if not satisfactorily resolved, would have caused a modified auditor's opinion on the financial statements:

- No matters are reportable

Consultation With Other Accountants

During our audit we became aware that management had consulted with other accountants about the following auditing or accounting matters:

- No matters are reportable

Significant Issues Discussed With Management

Prior to Retention

During our discussion with management prior to our engagement, the following issues regarding application of accounting principles or auditing standards were discussed:

- No matters are reportable

During the Audit Process

During the audit process, the following issues were discussed or were the subject of correspondence with management:

- No matters are reportable

Difficulties Encountered in Performing the Audit

Our audit requires cooperative effort between management and the audit team. During our audit, we found significant difficulties in working effectively on the following matters:

- No matters are reportable

Other Material Written Communication

Listed below is the only other material written communication between management and us related to the audit:

- Management representation letter (attached)

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the Home as of and for the year ended December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Home's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Home's internal control. Accordingly, we do not express an opinion on the effectiveness of the Home's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified.

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 of the Home's financial statements on a timely basis. A deficiency in design exists when a control necessary to meet a control objective is missing or an existing control is not properly designed so that, even if the control operates as designed, a control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

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 Home's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or 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.

We observed the following matters that we consider to be deficiencies:

Deficiencies

Audit Adjustment

An audit adjustment relating to the allowance for doubtful accounts was recorded at December 31, 2016. We recommend management consider this proposed adjustment throughout the year for recording on its interim financial statements.

Unrecorded Audit Adjustments

We proposed audit adjustments to patient accounts receivable related to Medicare revenue recorded in the incorrect accounting period and to patient trust accounts. These adjustments were not recorded due to their overall immateriality to the financial statements taken as a whole. We recommend management consider these proposed adjustments throughout the year for recording on its interim financial statements.

Financial Statement Preparation and Disclosures

The preparation of the Home's financial statements and related note disclosures in accordance with accounting principles generally accepted in the United States of America was outsourced during the year-end audit. Preparation of financial statements is complicated, which requires management to be knowledgeable of a considerable number of accounting standards that are constantly changing. Given the level of complexities associated with this process, we do not believe management has complete knowledge of the most current standards affecting the Home to prepare the financial statements, including all applicable note disclosures (similar in format to those presented in the annual audit report), in accordance with accounting principles generally accepted in the United States of America. Additionally, we noted management does not currently have access to current disclosure checklists to ensure propriety and completeness of the financial statement notes.

For management to become fully educated with all applicable standards would take a considerable amount of time, require continuous hands-on experience preparing annual financial statements and note disclosures to remain current. Because of this, many organizations continue to outsource this annual financial statement preparation.

We recommend management consider the costs versus benefits of increasing its knowledge of all standards applicable to the Home's various accounting situations.

Review of Journal Entries

Currently, there is no review of nonstandard journal entries prepared by the business office manager. We recommend the president or administrator review significant nonstandard journal entries made on a monthly basis as a control procedure to oversee the financial integrity of the monthly and year-end financial statements. This would also serve to inform a second user about decisions affecting the financial statements.

Vacation and Sick Time Accrual

During the audit, the Home's management provided an adjustment related to accrued vacation and sick time. The adjustment resulted from a lack of a formal process to update the accrual for vacation and sick time earned and taken during the year. This could lead to employees taking more time than they are allocated under the policy. We recommend management more accurately maintain these accruals periodically throughout the year.

Other Matters

Although not considered material weaknesses, significant deficiencies or deficiencies in internal control over financial reporting, we observed the following matters and offer these comments and suggestions with respect to matters, which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist. However, these matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures. We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements.

Financial Accounting Standards Board Issues Not-For-Profit Financial Reporting Standard

On August 18, 2016, the Financial Accounting Standards Board (FASB) released Accounting Standards Update (ASU) 2016-14, the first of a two-part standard marking the largest change to not-for-profit (NFP) financial reporting in 20 years.

The ASU changes requirements for financial statements and notes of all NFP entities. The effective date is for fiscal years beginning after December 15, 2017. Early adoption is permitted and should be applied on a retrospective basis; however, NFPs have the option in the year adopted to omit certain disclosures shown in comparative financial statements.

A summary of the changes by financial statement area is as follows:

Statement of Financial Position

- The NFP statement of financial position will distinguish between two new classes of net assets—those with donor-imposed restrictions and those without. The ASU retains the current requirements to provide information on the nature and amount of different types of donor restrictions in the notes to the financial statements.
- Underwater donor-restricted endowment funds are to be shown within the donor-restricted fund class. This is a change from the previously required classification as unrestricted.

Statement of Activities

- The standard requires NFPs to report expenses by both nature and function, either on the face of the statement of activities as a separate statement or within the notes.
- NFPs are required to use the placed-in-service approach for reporting expirations of restrictions on gifts of cash or other assets to be used to acquire or construct a long-lived asset, in the absence of explicit donor stipulations. This eliminates the option to release the donor-imposed restriction over the estimated useful life of the acquired asset.
- Investment income will be shown net of external and direct internal investment expenses. There is no longer a requirement to include a disclosure of those netted expenses.

Statement of Cash Flows

- A NFP can continue to choose to either use the indirect or direct method of reporting to present operating cash flows. If the direct method is used, there is no longer a requirement to present or disclose cash flows using the indirect (reconciliation) method.

Notes to the Financial Statements

- The FASB requires enhanced quantitative and qualitative disclosures to provide additional information useful in assessing liquidity and cash flows, including a description of the time horizon used to manage its liquidity and near-term availability and demands for cash as of the reporting date.
- Provide disclosures on amounts and purposes of governing board or self-imposed designations and appropriations as of the end of the period.

The second part of the project remains in a redeliberation period and includes other proposed changes that involve consideration of alternatives suggested by stakeholders the board did not previously consider or are related to similar issues being addressed in other projects. The FASB has not posted an estimated completion date for the second workstream, which includes:

- Statement of cash flows – re-alignment of certain line items
- Operating measures – all other elements of the proposal

Financial Accounting Standards Board Issues New Revenue Recognition Standard

The model for revenue recognition is changing with FASB's release on May 28, 2014, of ASU 2014-09, *Revenue From Contracts With Customers*. Since 2008, the FASB and the International Accounting Standards Board have been working jointly on developing a single principles-based model for recognizing revenue. The goal of the final standard is to improve consistency of requirements, comparability of revenue recognition practices and usefulness of disclosures.

The ASU applies to all contracts with customers, other than those within the scope of other standards, such as leases, insurance, financing arrangements, financial instruments and guarantees (other than product or service warranties). The ASU does not apply to other parties to a contract who are not customers.

The core principle of the new model is that an entity would recognize revenue as it transfers goods or services to customers in an amount that reflects the consideration it expects to receive. In order to achieve that core principle, an entity would apply a five-step model.

The five-step application is as follows:

Step 1: Identify the contract with a customer.

Step 2: Identify the separate performance obligations in the contract.

Step 3: Determine the transaction price.

Step 4: Allocate the transaction price to the separate performance obligations in the contract.

Step 5: Recognize revenue when (or as) performance obligations are satisfied.

The table below outlines the significant changes to expect from the new revenue recognition standard.

| Under the Current Guidance | Under the New Guidance |
|---|--|
| There are several requirements for recognizing revenue, including many that are industry-specific. | There will be consistent principles, regardless of industry, for recognizing revenue. |
| Most companies provide little disclosure information about revenue contracts; disclosures usually relate to accounting policies and segment reporting. | There is now a cohesive set of disclosure requirements. These disclosures will provide users of the financial statements with quantitative and qualitative information regarding revenue recognition policies and how they are applied. |
| Some goods or services promised to a customer in a contract might represent separate obligations to the customer but could be determined to not be distinct revenue generating transactions. | Organizations will need to go through the five-step process outlined above. |
| In a multiple deliverable arrangement, the amount of consideration allocated to a delivered item is limited to the amount that is not contingent on the future delivery of goods or services. | Organizations will determine the transaction price. The transaction price will then be allocated to each performance obligation, except when a discount or some sort of variable consideration can be attributed entirely to one or more performance obligations in the contract. |
| Accounting for variable consideration varies from industry to industry. | Variable consideration will be included in the transaction price as long as it is deemed probable that a significant reversal of revenue will not occur. The new model includes consideration for various types of variable consideration such as rebates, discounts bonuses or a right of return. |

Entities can apply the new standard using either the full retrospective method—including the optional application of certain practical expedients—or use an alternative transition method. The alternative transition method requires an entity to apply the new guidance only to contracts in process under legacy United States generally accepted accounting principles at the date of initial application and recognize the cumulative effect of adoption as an adjustment to the opening balance of retained earnings in the year of initial application. An entity choosing to apply the alternative transition method would not restate comparative years, but it would be required to provide additional disclosures in the initial year of adoption.

Board of Directors and Management
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For NFP entities that have issued, or is a conduit bond obligor for, securities that are traded, listed or quoted on an exchange or an over-the-counter market, the standard will be effective for annual reporting periods beginning on or after December 15, 2017, including interim reporting periods therein. For other NFP entities, the standard will be effective for annual reporting periods beginning on or after December 15, 2018, and interim and annual reporting periods thereafter. Early application is permitted only as of annual reporting periods beginning after December 15, 2016, including interim reporting periods within that period.

* * * * *

This communication is intended solely for the information and use of management, the board of directors and others within the Home and is not intended to be, and should not be, used by anyone other than these specified parties.

BKD, LLP

Louisville, Kentucky
September 21, 2017

Attachments



September 21, 2017

BKD, LLP
Certified Public Accountants
600 N. Hurstbourne Parkway, Suite 350
Louisville, KY 40222

We are providing this letter in connection with your audits of our financial statements as of and for the years ended December 31, 2016 and 2015. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, operations and compliance and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following:

1. We have fulfilled our responsibilities, as set out in the terms of our engagement letter dated February 14, 2017, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.

5. We have provided you with:
 - (a) Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - (b) Additional information that you have requested from us for the purpose of the audit.
 - (c) Unrestricted access to persons within the Home from whom you determined it necessary to obtain audit evidence.
 - (d) All minutes of meetings of the governing board held through the date of this letter.
 - (e) All significant contracts and grants.
 - (f) All peer review organizations, fiscal intermediary and third-party payer reports and information.
6. All transactions have been recorded in the accounting records and are reflected in the financial statements.
7. We have informed you of all current risks of a material amount that are not adequately prevented or detected by Home procedures with respect to:
 - (a) Misappropriation of assets.
 - (b) Misrepresented or misstated assets or liabilities.
8. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
9. We have no knowledge of any known or suspected:
 - (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.
 - (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.
 - (c) Communications from regulatory agencies, governmental representatives, employees or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices or other matters that could have a material adverse effect on the financial statements.
10. We have no knowledge of any allegations of fraud or suspected fraud affecting the Home received in communications from employees, customers, regulators, suppliers or others.

11. We have disclosed to you the identity of the Home's related parties and all the related-party relationships and transactions of which we are aware. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America. We understand that the term related party refers to an affiliate; principal owners, management and members of their immediate families, subsidiaries accounted for by the equity method; and any other party with which the Home may deal if the Home can significantly influence, or be influenced by, the management or operating policies of the other. The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the Home.
12. Except as reflected in the financial statements, there are no:
 - (a) Plans or intentions that may materially affect carrying values or classifications of assets and liabilities.
 - (b) Material transactions omitted or improperly recorded in the financial records.
 - (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - (d) Events occurring subsequent to the balance sheet date through the date of this letter requiring adjustment or disclosure in the financial statements.
 - (e) Agreements to purchase assets previously sold.
 - (f) Restrictions on cash balances or compensating balance agreements.
 - (g) Guarantees, whether written or oral, under which the Home is contingently liable.
13. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
14. We have no reason to believe the Home owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act*, nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
15. We are not aware of any pending or threatened litigation or claims whose effects should be considered when preparing the financial statements. We have not sought or received attorney's services related to pending or threatened litigation or claims during or subsequent to the audit period. Also, we are not aware of any litigation or claims, pending or threatened, for which legal counsel should be sought.
16. We have informed you of all pending or completed investigations by regulatory authorities of which we are aware. There are no known circumstances that could jeopardize the Home's participation in the Medicare or other governmental health care programs.

17. Adequate provisions and allowances have been accrued for any material losses from:
 - (a) Uncollectible receivables.
 - (b) Medicare/Medicaid and other third-party payer contractual, audit or other adjustments.
 - (c) Purchase commitments in excess of normal requirements or above prevailing market prices.

18. Except as disclosed in the financial statements, the Home has:
 - (a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.
 - (b) Complied with all aspects of contractual agreements for which noncompliance would materially affect the financial statements.

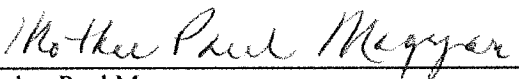
19. With respect to the Home's possible exposure to past or future medical malpractice assertions:
 - (a) We have disclosed to you all incidents known to us that could possibly give rise to an assertion of malpractice.
 - (b) All known incidents have been reported to the appropriate medical malpractice insurer and are appropriately considered in our malpractice liability accrual.
 - (c) There is no known lapse in coverage, including any lapse subsequent to the fiscal year-end, that would result in any known incidents being uninsured.
 - (d) Management does not expect any claims to exceed malpractice insurance limits.
 - (e) We believe our accruals for malpractice claims are sufficient for all known and probable potential claims.

20. With respect to any nonattest services you have provided us during the year, including the preparation of a draft of the financial statements and related notes, Medicare and Medicaid cost report filings and IRS Form 990:
 - (a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - (b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.
 - (c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - (d) We have evaluated the adequacy of the services performed and any findings that resulted.

21. We have identified to you any activities conducted having both fundraising and program or management and general components (joint activities) and have allocated the costs of any joint activities in accordance with the provisions of Financial Accounting Standards Board Accounting Standards Codification 958-720-45.
22. We are an organization exempt from income tax under Section 501(c) of the Internal Revenue Code and a similar provision of state law and, except as disclosed in the financial statements, there are no activities that would jeopardize our tax-exempt status or subject us to income tax on unrelated business income or excise tax on prohibited transactions and events.
23. The financial statements disclose all significant estimates and material concentrations known to us. Significant estimates are estimates at the balance sheet date, which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply or markets for which events could occur, which would significantly disrupt normal finances within the next year. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
24. The fair values of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto are reasonable estimates based on the methods and assumptions used. The methods and significant assumptions used result in measurements of fair value appropriate for financial statement recognition and disclosure purposes and have been applied consistently from period to period, taking into account any changes in circumstances. The significant assumptions appropriately reflect market participant assumptions.
25. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.
26. Billings to third-party payers comply in all material respects with applicable coding guidelines, laws and regulations. Billings reflect only charges for goods and services that were medically necessary, properly approved by regulatory bodies, if required, and properly rendered.
27. With regard to cost reports filed with Medicare, Medicaid or other third parties:
 - (a) All required reports have been properly filed.
 - (b) Management is responsible for the accuracy and propriety of those reports.
 - (c) All costs reflected on such reports are appropriate and allowable under applicable reimbursement rules and regulations and are patient-related and properly allocated to applicable payers.
 - (d) The reimbursement methodologies and principles employed are in accordance with applicable rules and regulations.

- (e) All items required to be disclosed, including disputed costs that are being claimed to establish a basis for a subsequent appeal, have been fully disclosed in the cost report.
 - (f) Recorded allowances for third-party settlements are necessary and are based on historical experience or new or ambiguous regulations that may be subject to differing interpretations.
28. With regard to supplementary information:
- (a) We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
 - (b) We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
 - (c) The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period.
 - (d) We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
 - (e) If the supplementary information is not presented with the audited financial statements, we acknowledge we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.
29. We have evaluated whether there are conditions or events known or reasonably knowable, considered in the aggregate, that raise substantial doubt about the Home's ability to continue as a going concern within one year of the date of this letter without consideration of potential mitigating effects of management's plans not yet fully implemented and concluded substantial doubt does not exist.

ST. JOSEPH'S HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR OF LOUISVILLE, KENTUCKY, INC.



Mother Paul Magyar
President and Administrator



Nancy Reynolds
Business Office Manager

Attachment

St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc.
ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflects the effects on the financial statements if the uncorrected misstatements identified were corrected.

QUANTITATIVE ANALYSIS

| | Before Misstatements | Misstatements | Subsequent to Misstatements | % Change |
|-------------------------|-------------------------|---------------|--------------------------------|----------|
| Current Assets | 717,144 | 58,449 | 775,593 | 8.15% |
| Non-Current Assets | 8,880,119 | 0 | 8,880,119 | 0.00% |
| Current Liabilities | (407,352) | (42,527) | (449,879) | 10.44% |
| Non-Current Liabilities | (4,769,340) | 0 | (4,769,340) | 0.00% |
| Current Ratio | 1.76 | | 1.72 | -2.10% |
| | | | | |
| Total Assets | 9,597,263 | 58,449 | 9,655,712 | 0.61% |
| Total Liabilities | (5,176,692) | (42,527) | (5,219,219) | 0.82% |
| Net Assets | (4,420,571) | (15,922) | (4,436,493) | 0.36% |
| | 0 | 0 | 0 | 0.00% |
| Total Net Assets | (4,420,571) | (15,922) | (4,436,493) | 0.36% |
| | | | | |
| Revenues & Income | (4,972,898) | 21,253 | (4,951,645) | -0.43% |
| Expenses & Losses | 5,515,293 | 0 | 5,515,293 | 0.00% |
| Change in Net Assets | 542,395 | 21,253 | 563,648 | 3.92% |

HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, INC.
FORM 990
TAX YEAR 2016

**Two Year Comparison Schedule
2016 to 2015**

| Description | 2016 | 2015 | Difference |
|---|-------------------|--------------------|------------------|
| Revenue | | | |
| Contributions and grants | 1,537,254. | 2,289,146. | -751,892. |
| Program service revenue | 2,729,047. | 2,634,695. | 94,352. |
| Investment income | 17,344. | 30,685. | -13,341. |
| Other revenue | 380,598. | 367,545. | 13,053. |
| Total revenue | 4,664,243. | 5,322,071. | -657,828. |
| Expenses | | | |
| Grants and similar amounts paid | | | |
| Benefits paid to or for members | | | |
| Salaries, other compensation, employee benefits | 3,398,503. | 3,347,310. | 51,193. |
| Professional fundraising fees | | | |
| Other expenses | 2,066,334. | 1,851,919. | 214,415. |
| Total expenses | 5,464,837. | 5,199,229. | 265,608. |
| Net Assets or Fund Balances | | | |
| Total assets | 9,597,263. | 10,022,427. | -425,164. |
| Total liabilities | 5,176,692. | 5,059,461. | 117,231. |
| Net assets | 4,420,571. | 4,962,966. | -542,395. |



360 E. 8th Avenue, Suite 201 // P.O. Box 1196 // Bowling Green, KY 42102-1196 // 270.781.0111

Home for the Aged of the Little Sisters
of the Poor, Inc.
15 Audubon Plaza Drive
Louisville, KY 40217

Enclosed are the original and one copy of your income tax returns for the period ended December 31, 2016 for:

Home for the Aged of the Little Sisters
of the Poor, Inc. as follows...

- 2016 990 - Return of Organization Exempt from Income Tax
- 2016 Schedule A - Public Charity Status and Public Support
- 2016 Schedule B - Schedule of Contributors
- 2016 Schedule D - Supplemental Financial Statements
- 2016 Schedule G - Supplemental Info. Regarding Fundraising/Gaming
- 2016 Schedule L - Transactions with Interested Persons
- 2016 Schedule M - Noncash Contributions
- 2016 Schedule O - Supplemental Information to Form 990 or 990EZ
- 2016 Schedule R - Related Organizations and Unrelated Partnerships
- 2016 8879-EO - IRS e-file Signature Authorization

Each original should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

These returns were prepared from information provided by you or your representative. The preparation of tax returns does not include the independent verification of information used. Therefore, we recommend you review the returns before signing to ensure there are no omissions or misstatements. If you note anything which may require a change to the returns, please contact us before filing them.

Under current IRS regulations, your return is subject to public inspection. Before filing, you should review all information in this return to determine that the disclosures are appropriate, accurate and complete. Please contact us if you believe any disclosures should be modified.

Before preparing your tax return, we provided you with access to a summary of transactions identified by the U. S. Treasury as reportable transactions. The law provides for a penalty as high as \$200,000 per transaction for failure to adequately disclose any of them on your tax return if applicable. Unless you notified us otherwise, your tax return was prepared with the assumption you have not engaged in any reportable transaction. Otherwise, we have prepared your tax return in accordance with the information you provided to us and have attached the appropriate disclosure statement to your tax return. We are not liable for any penalties resulting from your failure to provide us with accurate and timely information about such transactions or to timely file the required disclosure statements. If you have any questions about reportable transactions, please contact us before filing your return.

Home for the Aged of the Little Sisters

We sincerely appreciate this opportunity to serve you. Please contact us if you have questions concerning the returns or if we may be of further assistance.

Sincerely,

JESSICA FREEMAN
BKD, LLP

Enclosure(s)



360 E. 8th Avenue, Suite 201 // P.O. Box 1196 // Bowling Green, KY 42102-1196 // 270.781.0111

Instructions for filing
Home for the Aged of the Little Sisters
of the Poor, Inc.
Form 8879-EO - IRS E-file Signature Authorization
for the period ended December 31, 2016

Signature...

The original IRS e-file Signature Authorization form should be signed (use full name) and dated by the taxpayer. You must also select and enter a five digit Personal Identification Number for the taxpayer.

Filing...

Return your signed Form 8879-EO to:

BKD, LLP
360 E. 8TH AVE. STE 201 PO BOX 1196
BOWLING GREEN KY 42102-1196

Payment of tax...

No payment of tax is required.

Under current IRS regulations, your return is subject to public inspection. Before filing, you should review all information in this return to determine that the disclosures are appropriate, accurate and complete. Please contact us if you believe any of the disclosures should be modified.

Form 8879-EO serves as a replacement for your signature that would be affixed to form 990 if you paper filed your return. Please DO NOT separately file form 990 with the Internal Revenue Service. Doing so will delay the processing of your return.

We must receive your signed form before we can electronically transmit your return which is due on November 15, 2017. We would appreciate your returning this form as soon as possible as this will expedite the processing of your return. The Internal Revenue Service will notify us when your return is accepted. Your return is not considered filed until the Internal Revenue Service confirms their acceptance, which may occur after the due date of your return.

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2016, or fiscal year beginning _____, 2016, and ending _____, 20_____

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

2016

Department of the Treasury
Internal Revenue Service

Name of exempt organization

HOME FOR THE AGED OF THE LITTLE SISTERS

Employer identification number

[REDACTED]

Name and title of officer

SISTER PAUL MAGYAR, PRESIDENT

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 4,664,243.
- 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, line 3c) 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 2016 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 BKD, LLP ERO firm name to enter my PIN [REDACTED] as my signature
- Enter five numbers, but do not enter all zeros

on the organization's tax year 2016 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 2016 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 ▶ _____

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.

[REDACTED]

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 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 ▶ _____

Date ▶ _____

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.

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

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

Legal Name of Applicant Organization: Home for the Aged of the Little Sisters of the Poor, Inc.

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

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

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

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

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

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

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

SIGNATURE

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

| | |
|---|---|
| Signature of Legal Signatory: <i>St. Paul Magyar</i> | Date: <i>7/12/18</i> |
| Legal Signatory (please print): <i>St. Paul Magyar</i> | Title: <i>President/Mother Superior</i> |
| Phone: <i>502-636-2300</i> Extension: <i>X204</i> | Email: <i>MSLouisville@LittleSistersofthePoor.org</i> |

To address the question of whether there is an expectation or requirement of the Residents of St. Joseph's Home, operated by the Little Sisters of the Poor, to participate in any religious activities, services or if there is requirement to be an active member or in the process of becoming an a member of the Roman Catholic Church in order to live in, volunteer at or work at St. Joseph's Home the answer is no. The Little Sisters offer Mass every day and all are welcome to attend, but not required. The Little Sisters respect the privacy and individual religious freedoms and preferences of each of the Residents and encourage them to participate in her their own faiths both inside and outside of St. Joseph's Home.

Return of Organization Exempt From Income Tax

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2016 calendar year, or tax year beginning , 2016, and ending , 20

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization **HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
15 AUDUBON PLAZA DRIVE
 City or town, state or province, country, and ZIP or foreign postal code
LOUISVILLE, KY 40217

D Employer identification number
 [REDACTED]

E Telephone number
(502) 636-2300

G Gross receipts \$ **4,769,037.**

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)

F Name and address of principal officer: **SISTER PAUL MAGYAR**
15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217

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

J Website: **N/A**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1880** **M** State of legal domicile: **KY**

Part I Summary

| | | | |
|---|---|--|-------------|
| 1 Briefly describe the organization's mission or most significant activities: LITTLE SISTERS OF THE POOR CARE FOR THE ELDERLY POOR IN SPIRIT OF HUMBLE SERVICE RECEIVED FROM JEANNE JUGAN. THEY WELCOME THE ELDERLY AS WOULD JESUS CHRIST HIMSELF & SERVE THEM. | | | |
| 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | | |
| Activities & Governance | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 3. |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 3. |
| | 5 Total number of individuals employed in calendar year 2016 (Part V, line 2a) | 5 | 154. |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 100. |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| | 7b Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0. |
| | Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year |
| 9 Program service revenue (Part VIII, line 2g) | | 2,289,146. | 1,537,254. |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 30,685. | 17,344. |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 367,545. | 380,598. |
| 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 5,322,071. | 4,664,243. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 0. | 0. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 3,347,310. | 3,398,503. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| | b Total fundraising expenses (Part IX, column (D), line 25) | 1,320. | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 1,851,919. | 2,066,334. |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 5,199,229. | 5,464,837. | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 122,842. | -800,594. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 Total liabilities (Part X, line 26) | 10,022,427. | 9,597,263. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20. | 5,059,461. | 5,176,692. |
| | | 4,962,966. | 4,420,571. |

Part II Signature Block

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

Sign Here

Signature of officer _____ Date _____

Type or print name and title _____

Paid Preparer Use Only

Print/Type preparer's name: **JESSICA FREEMAN** Preparer's signature: _____ Date: _____

Check if self-employed PTIN: [REDACTED]

Firm's name: **BKD, LLP** Firm's EIN: [REDACTED]

Firm's address: **360 E. 8TH AVE. STE 201 PO BOX 1196 BOWLING GREEN, KY 42102-1196** Phone no.: **270-781-0111**

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



Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
ATTACHMENT 1

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 \$ 4,591,262. including grants of \$) (Revenue \$ 2,743,845.)

THE ORGANIZATION PROVIDED HEALTH CARE AND OTHER SERVICES FOR RESIDENTS OF THE NURSING HOME. DONATED SERVICES TOTALED \$225,000. DONATED COMMODITIES TOTALED \$164,163.

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

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

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

4e Total program service expenses 4,591,262.



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. | X | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | | X |
| 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 | | X |
| 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. | | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV | | X |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V. | | X |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI | X | |
| b Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | | X |
| c Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. | | X |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. | X | |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | | X |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII. | X | |
| 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 | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | | X |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV | | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions). | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | X | |
| 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 | X | |

Part IV Checklist of Required Schedules (continued)

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

Table with columns for question numbers (1a-14b), Yes, and No. Contains various tax compliance questions and their corresponding responses.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body... 8b Each committee... 9 Is there any officer, director, trustee...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe in Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

- 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.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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) SR. PAUL MAGYAR PRESIDENT | 40.00 0. | | | X | | | | 0. | 0. | 0. |
| (2) SR. MARY GRACE BATES VICE PRESIDENT | 40.00 0. | | | X | | | | 0. | 0. | 0. |
| (3) SR. MARY RAYMOND BALLESTEROS SECRETARY/TREASURER | 40.00 0. | | | X | | | | 0. | 0. | 0. |
| (4) | | | | | | | | | | |
| (5) | | | | | | | | | | |
| (6) | | | | | | | | | | |
| (7) | | | | | | | | | | |
| (8) | | | | | | | | | | |
| (9) | | | | | | | | | | |
| (10) | | | | | | | | | | |
| (11) | | | | | | | | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |

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

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

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

| | Yes | No |
|---|--------------------------|-------------------------------------|
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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 in compensation from the organization 0.

Part VIII Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|--|---|---------------------------|----------------------|--|---|--|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | | | | |
| | b Membership dues | 1b | | | | |
| | c Fundraising events | 1c | | | | |
| | d Related organizations | 1d | | | | |
| | e Government grants (contributions) . . | 1e | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above . . | 1f | 1,537,254. | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | | 164,163. | | | |
| | h Total. Add lines 1a-1f | | 1,537,254. | | | |
| Program Service Revenue | Business Code | | | | | |
| | 2a NET PATIENT SERVICE REVENUE | 623000 | 2,729,047. | 2,729,047. | | |
| | b _____ | | | | | |
| | c _____ | | | | | |
| | d _____ | | | | | |
| | e _____ | | | | | |
| | g Total. Add lines 2a-2f | | 2,729,047. | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts). | | 17,344. | | | 17,344. |
| | 4 Income from investment of tax-exempt bond proceeds . . | | 0. | | | |
| | 5 Royalties | | 0. | | | |
| | | (i) Real (ii) Personal | | | | |
| | 6a Gross rents | 186,972. | | | | |
| | b Less: rental expenses | 42,638. | | | | |
| | c Rental income or (loss) | 144,334. | | | | |
| | d Net rental income or (loss) | | 144,334. | | | 144,334. |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities (ii) Other | | | | |
| | b Less: cost or other basis and sales expenses | | | | | |
| | c Gain or (loss) | | | | | |
| | d Net gain or (loss) | | 0. | | | |
| | 8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | a | 163,243. | | | |
| | b Less: direct expenses | b | 31,950. | | | |
| | c Net income or (loss) from fundraising events. | | | 131,293. | | 131,293. |
| 9a Gross income from gaming activities. See Part IV, line 19 | a | 120,379. | | | | |
| b Less: direct expenses | b | 30,206. | | | | |
| c Net income or (loss) from gaming activities. | | | 90,173. | | 90,173. | |
| 10a Gross sales of inventory, less returns and allowances | a | 0. | | | | |
| b Less: cost of goods sold | b | 0. | | | | |
| c Net income or (loss) from sales of inventory. | | | 0. | | | |
| Miscellaneous Revenue | | Business Code | | | | |
| 11a OTHER RESIDENT INCOME | | 812300 | 3,612. | 3,612. | | |
| b MISCELLANEOUS | | 900099 | 11,186. | 11,186. | | |
| c _____ | | | | | | |
| d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | | | 14,798. | | | |
| 12 Total revenue. See instructions. | | | 4,664,243. | 2,743,845. | 383,144. | |

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 | 0. | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 0. | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | 0. | | | |
| 4 Benefits paid to or for members | 0. | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 27,000. | | 27,000. | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0. | | | |
| 7 Other salaries and wages | 2,871,907. | 2,572,860. | 299,047. | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 0. | | | |
| 9 Other employee benefits | 308,982. | 277,447. | 31,535. | |
| 10 Payroll taxes | 190,614. | 171,160. | 19,454. | |
| 11 Fees for services (non-employees): | | | | |
| a Management | 0. | | | |
| b Legal | 3,891. | 3,502. | 389. | |
| c Accounting | 32,485. | 25,988. | 6,497. | |
| d Lobbying | 0. | | | |
| e Professional fundraising services. See Part IV, line 17. | 0. | | | |
| f Investment management fees | 0. | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | 0. | | | |
| 12 Advertising and promotion | 0. | | | |
| 13 Office expenses | 86,392. | 69,114. | 17,278. | |
| 14 Information technology | 60,766. | 48,613. | 12,153. | |
| 15 Royalties | 0. | | | |
| 16 Occupancy | 0. | | | |
| 17 Travel | 1,443. | | 1,443. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | 0. | | | |
| 19 Conferences, conventions, and meetings | 0. | | | |
| 20 Interest | 97,500. | 58,500. | 39,000. | |
| 21 Payments to affiliates | 0. | | | |
| 22 Depreciation, depletion, and amortization | 399,385. | 239,631. | 159,754. | |
| 23 Insurance | 109,120. | 87,296. | 21,824. | |
| 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 OPERATION OF PLANT | 481,074. | 334,747. | 146,327. | |
| b IL (PERS CARE) & NURSING | 535,528. | 535,528. | | |
| c BAD DEBTS | 60,583. | 60,583. | | |
| d HOUSEKEEPING & PASTORAL | 151,847. | 106,293. | 45,554. | |
| e All other expenses | 46,320. | | 45,000. | 1,320. |
| 25 Total functional expenses. Add lines 1 through 24e | 5,464,837. | 4,591,262. | 872,255. | 1,320. |
| 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) | 0. | | | |

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 | 600. | 1 | 600. |
| | 2 Savings and temporary cash investments | 1,198,452. | 2 | 832,462. |
| | 3 Pledges and grants receivable, net | 0. | 3 | 37,202. |
| | 4 Accounts receivable, net | 199,400. | 4 | 318,938. |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | 0. | 5 | 0. |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L | 0. | 6 | 0. |
| | 7 Notes and loans receivable, net | 0. | 7 | 0. |
| | 8 Inventories for sale or use | 0. | 8 | 0. |
| | 9 Prepaid expenses and deferred charges | 25,691. | 9 | 24,480. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 18,998,232. | | |
| | b Less: accumulated depreciation | 10b 13,921,615. | 5,324,519. | 10c 5,076,617. |
| | 11 Investments - publicly traded securities | 0. | 11 | 0. |
| | 12 Investments - other securities. See Part IV, line 11 | 0. | 12 | 0. |
| | 13 Investments - program-related. See Part IV, line 11 | 0. | 13 | 0. |
| | 14 Intangible assets | 0. | 14 | 0. |
| | 15 Other assets. See Part IV, line 11 | 3,273,765. | 15 | 3,306,964. |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 10,022,427. | 16 | 9,597,263. | |
| Liabilities | 17 Accounts payable and accrued expenses | 1,809,461. | 17 | 1,926,692. |
| | 18 Grants payable | 0. | 18 | 0. |
| | 19 Deferred revenue | 0. | 19 | 0. |
| | 20 Tax-exempt bond liabilities | 0. | 20 | 0. |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | 0. | 21 | 0. |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | 3,250,000. | 22 | 3,250,000. |
| | 23 Secured mortgages and notes payable to unrelated third parties | 0. | 23 | 0. |
| | 24 Unsecured notes and loans payable to unrelated third parties | 0. | 24 | 0. |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 0. | 25 | 0. |
| | 26 Total liabilities. Add lines 17 through 25 | 5,059,461. | 26 | 5,176,692. |
| 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 | 4,962,966. | 27 | 4,420,571. |
| | 28 Temporarily restricted net assets | 0. | 28 | 0. |
| | 29 Permanently restricted net assets | 0. | 29 | 0. |
| | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| 33 Total net assets or fund balances | 4,962,966. | 33 | 4,420,571. | |
| 34 Total liabilities and net assets/fund balances | 10,022,427. | 34 | 9,597,263. | |

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 | 4,664,243. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 5,464,837. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -800,594. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 4,962,966. |
| 5 | Net unrealized gains (losses) on investments | 5 | 0. |
| 6 | Donated services and use of facilities | 6 | 225,000. |
| 7 | Investment expenses | 7 | 0. |
| 8 | Prior period adjustments | 8 | 0. |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 33,199. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 4,420,571. |

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

2016

Open to Public
Inspection

Name of the organization HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, INC.

Employer identification number

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations.

g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|--|------------|----------|------------|------------|------------|------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 1,187,295. | 673,666. | 1,016,930. | 2,289,146. | 1,537,254. | 6,704,291. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0. |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0. |
| 4 Total. Add lines 1 through 3 | 1,187,295. | 673,666. | 1,016,930. | 2,289,146. | 1,537,254. | 6,704,291. |
| 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). | | | | | | 0. |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 6,704,291. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|--|------------|----------|------------|------------|------------|--------------------------|
| 7 Amounts from line 4 | 1,187,295. | 673,666. | 1,016,930. | 2,289,146. | 1,537,254. | 6,704,291. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 170,168. | 189,357. | 202,208. | 211,480. | 204,316. | 977,529. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | 0. |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 256,991. | 237,588. | 234,157. | 276,200. | 298,420. | 1,303,356. |
| 11 Total support. Add lines 7 through 10 | | | | | | 8,985,176. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 12,770,733. |
| 13 First five years. If the Form 990 (or 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 2016 (line 6, column (f) divided by line 11, column (f)) | 14 | 74.62% |
| 15 Public support percentage from 2015 Schedule A, Part II, line 14 | 15 | 79.75% |
| 16a 33 1/3% support test - 2016. 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 checked="" type="checkbox"/> |
| b 33 1/3% support test - 2015. 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 type="checkbox"/> |
| 17a 10%-facts-and-circumstances test - 2016. 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 - 2015. 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"/> |

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (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) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (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

Section C. Computation of Public Support Percentage

| | | |
|---|----|---|
| 15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2015 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|----|---|
| 17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2015 Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3% support tests - 2016.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

b **33 1/3% support tests - 2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|--|-----|----|
| 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 12a or 12b 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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI . | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ). | | |
| 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 or 990-EZ). | | |
| 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 9a) 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 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI . | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b 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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 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. | | |
| 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 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|---|--|----------------|-----------------------------|
| 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). | | |



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 2016 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-2016 | (iii) Distributable Amount for 2016 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2016 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2016 (reasonable cause required-explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2016: | | | |
| a | | | |
| b | | | |
| c From 2013. | | | |
| d From 2014. | | | |
| e From 2015. | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2016 distributable amount | | | |
| i Carryover from 2011 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 Distributions for 2016 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2016 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | | |
| 6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | | |
| 7 Excess distributions carryover to 2017. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a | | | |
| b Excess from 2013. . . . | | | |
| c Excess from 2014. . . . | | | |
| d Excess from 2015. . . . | | | |
| e Excess from 2016. . . . | | | |

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2016

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

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

Name of the organization

HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, INC.

Employer identification number

[REDACTED]

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 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

| | |
|--|---|
| Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC. | Employer identification number [REDACTED] |
|--|---|

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 | VIRGINIA THARPE CHARITABLE TRUST 8216 GREENWICH COURT FORT WAYNE, IN 46835-8321 | \$ 80,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | SCHMIDT - MESSMER PERPETUAL CHAR TRUST 416 W. JEFFERSON STREET LOUISVILLE, KY 40202-3202 | \$ 44,228. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | MARJORIE J. BELLINI ESTATE 1900 E. 9TH STREET CLEVELAND, OH 44114-3404 | \$ 25,901. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | IRENE EMINGTON ESTATE 15 AUDUBON PLAZA DRIVE #1221 LOUISVILLE, KY 40217-1318 | \$ 200,941. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | AUXILARY LITTLE SISTERS OF THE POOR 15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217-1318 | \$ 12,735. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | O.H. IRVINE ESTATE 1900 E. 9TH STREET 13TH FLOOR CLEVELAND, OH 44114-3404 | \$ 17,545. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, INC.

Employer identification number
[REDACTED]

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 |
|------------|--|----------------------------|---|
| 7 | FRED B. & OPAL S. WOOSLEY FOUNDATION 500 WEST JEFFERSON STREET SUITE 700 LOUISVILLE, KY 40202-2823 | \$ 10,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | MR. STEPHEN GILDNER [REDACTED] [REDACTED] | \$ 6,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | MRS. ANNE HOECK [REDACTED] | \$ 5,615. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 10 | CRALLE FOUNDATION 614 W. MAIN STREET #2500 LOUISVILLE, KY 40202 | \$ 10,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 11 | HONORABLE ORDER OF KENTUCKY COLONELS 1717 ALLIANT AVENUE STE. 14 LOUISVILLE, KY 40299 | \$ 24,094. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 12 | MR. GREGORY MILLER [REDACTED] | \$ 6,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC. **Employer identification number** [REDACTED]

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 |
|------------|---|----------------------------|---|
| 13 | MS. JEAN ZEHNDER [REDACTED] | \$ 5,818. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 14 | MILDRED V. HORN FOUNDATION 2028 SOUTH HIGHWAY 53 #3 LAGRANGE, KY 40031-9119 | \$ 5,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 15 | MR. JAMES ICE, JR. ESTATE [REDACTED] | \$ 173,752. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 16 | GHEENS FOUNDATION 401 W. MAIN STREET #705 LOUISVILLE, KY 40202 | \$ 10,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 17 | MR. KURT SCHULTE [REDACTED] | \$ 7,750. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 18 | MR. DONALD GREULICH [REDACTED] | \$ 11,600. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC. Employer identification number [REDACTED]

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 |
|------------|---|----------------------------|---|
| 19 | DIEBOLD CHARITABLE FOUNDATION 210 PEPPERBUSH ROAD LOUISVILLE, KY 40207 | \$ 8,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 20 | MS. MOLLIE ANDERSON ESTATE 401 WEST MAIN STREET SUITE 1807 LOUISVILLE, KY 40202 | \$ 57,546. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 21 | MR. NORBERT CAREY [REDACTED] | \$ 5,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 22 | MR. STEPHEN CERNICH [REDACTED] | \$ 5,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 23 | MS. MARTHA R. EDWARDS ESTATE 1949 WOLFANGEL ROAD CINCINNATI, OH 45255-2404 | \$ 57,413. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 24 | MR. RICHARD ERICKSON [REDACTED] | \$ 20,200. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|--|---|
| Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC. | Employer identification number [REDACTED] |
|--|---|

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 |
|------------|---|----------------------------|---|
| 25 | MR. ALBERT C. HORTON [REDACTED] | \$ 42,510. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 26 | MR. PATRICK M. KING [REDACTED] | \$ 5,520. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 27 | MR. GEORGE H. KLEYER ESTATE 4803 WHITEKIRK COURT LOUISVILLE, KY 40222 | \$ 8,267. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 28 | MR. DANIEL M. LEHAN ESTATE 850 LINWOOD AVENUE LOUISVILLE, KY 40217-2051 | \$ 31,666. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 29 | LOUISVILLE/JEFFERSON COUNTY METRO GOV. 611 WEST JEFFERSON STREET LOUISVILLE, KY 40202 | \$ 7,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 30 | ARCHDIOCESE OF LOUISVILLE P.O. BOX 1073 LOUISVILLE, KY 40201 | \$ 5,200. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, INC.

Employer identification number
[REDACTED]

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 |
|------------|--|----------------------------|---|
| 31 | MEINERS ELECTRIC P.O. BOX 32333 LOUISVILLE, KY 40232 | \$ 5,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 32 | NINE 24, INC. 17202 CREEK RIDGE ROAD LOUISVILLE, KY 40245-4358 | \$ 5,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 33 | MR. MICHAEL J. O'CONNELL [REDACTED] | \$ 6,701. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 34 | MS. NORMA J. O'HARA ESTATE 2207 HIGHLAND SPRINGS PLACE LOUISVILLE, KY 40245-5287 | \$ 235,780. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 35 | MR. GERALD RANKIN [REDACTED] | \$ 5,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 36 | MS. SARAH J. REHMAN [REDACTED] | \$ 5,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC. **Employer identification number** [REDACTED]

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 |
|------------|---|----------------------------|---|
| 37 | MR. JOSEPH W. SCHIERL [REDACTED] | \$ 5,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 38 | MR. DANIEL C. ULMER [REDACTED] | \$ 10,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 39 | ZOELLER COMPANY 2668 KINGS HIGHWAY LOUISVILLE, KY 40205 | \$ 5,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, INC. **Employer identification number** [REDACTED]

Part II Noncash Property (See instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
|---------------------|---|--|-------------------|
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |

Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, INC.

Employer identification number

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
| _____ | _____ _____ _____ | _____ _____ _____ | _____ _____ _____ |

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

| | |
|-------------------------|-------------------------|
| _____ _____ _____ | _____ _____ _____ |
|-------------------------|-------------------------|

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
| _____ | _____ _____ _____ | _____ _____ _____ | _____ _____ _____ |

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

| | |
|-------------------------|-------------------------|
| _____ _____ _____ | _____ _____ _____ |
|-------------------------|-------------------------|

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
| _____ | _____ _____ _____ | _____ _____ _____ | _____ _____ _____ |

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

| | |
|-------------------------|-------------------------|
| _____ _____ _____ | _____ _____ _____ |
|-------------------------|-------------------------|

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
| _____ | _____ _____ _____ | _____ _____ _____ | _____ _____ _____ |

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

| | |
|-------------------------|-------------------------|
| _____ _____ _____ | _____ _____ _____ |
|-------------------------|-------------------------|

SCHEDULE D (Form 990)

Supplemental Financial Statements

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

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.

Employer identification number

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors 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" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements 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, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Table with 2 columns: Revenue included in Form 990, Part VIII, line 1; Assets included in Form 990, Part X. 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. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included 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.

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

Schedule D (Form 990) 2016



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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange programs
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Part IV Escrow and Custodial Arrangements.

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: Amount, 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

- Table with columns: (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 %
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) unrelated organizations
(ii) related organizations
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Table with 4 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include Land, Buildings, Leasehold improvements, Equipment, Other, and Total.



Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

| (a) Description | (b) Book value |
|---|----------------|
| (1) BENEFICIAL INTEREST IN TRUST | 3,306,964. |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ 3,306,964. | |

Part X Other Liabilities.

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

| 1. (a) Description of liability | (b) Book value |
|--|----------------|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| 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" on Form 990, Part IV, line 12a.

| | | | |
|----------|--|-----------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 4,939,699. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains (losses) on investments | 2a | |
| b | Donated services and use of facilities | 2b | 225,000. |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII.) | 2d | |
| e | Add lines 2a through 2d | 2e | 225,000. |
| 3 | Subtract line 2e from line 1 | 3 | 4,714,699. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | -50,456. |
| c | Add lines 4a and 4b | 4c | -50,456. |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | 5 | 4,664,243. |

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

| | | | |
|----------|---|-----------|------------|
| 1 | Total expenses and losses per audited financial statements | | 5,515,293. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII.) | 2d | 50,456. |
| e | Add lines 2a through 2d | 2e | 50,456. |
| 3 | Subtract line 2e from line 1 | 3 | 5,464,837. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | |
| c | Add lines 4a and 4b | 4c | |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | 5 | 5,464,837. |

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.

SEE PAGE 5

Part XIII Supplemental Information (continued)

SCH D, PART XI, LINE 4B

RECONCILIATION OF AUDIT REPORT - REVENUES

OTHER ITEMS INCLUDED ON FORM 990 PART VII BUT NOT ON LINE 1:

GAMING/FUNDRAISING EXPENSES NETTED AGAINST INCOME PER RETURN \$(50,456)

SCH D, PART XII, LINE 2D

RECONCILIATION TO AUDIT REPORT - EXPENSES

OTHER ITEMS INCLUDED ON LINE 1 BUT NOT ON FORM 990 PART IX:

GAMING/FUNDRAISING EXPENSES NETTED AGAINST INCOME PER RETURN \$50,456

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ 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.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization **HOME FOR THE AGED OF THE LITTLE SISTERS**
OF THE POOR, INC.

Employer identification number

Part I Fundraising Activities. Complete if the organization answered "Yes" on 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 10 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" on Form 990, Part IV, line 18, 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.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events | |
|-----------------|--|---|-------------------------------|----------------------|---------------------------------|----------|
| | | TURTLE DERBY (event type) | GOLF SCRAMBLE (event type) | 4. (total number) | (add col. (a) through col. (c)) | |
| Revenue | 1 | Gross receipts | 36,023. | 70,683. | 56,537. | 163,243. |
| | 2 | Less: Contributions | | | | |
| | 3 | Gross income (line 1 minus line 2) | 36,023. | 70,683. | 56,537. | 163,243. |
| Direct Expenses | 4 | Cash prizes | | | | |
| | 5 | Noncash prizes | | | | |
| | 6 | Rent/facility costs | | | | |
| | 7 | Food and beverages | | | | |
| | 8 | Entertainment | | | | |
| | 9 | Other direct expenses | 4,501. | 13,783. | 13,666. | 31,950. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | | 31,950. |
| 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | | 131,293. | |

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

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) | |
|-----------------|--|-----------------------|---|---|---|----------|
| | | 1 | Gross revenue | | | 120,379. |
| Direct Expenses | 2 | Cash prizes | | | 11,700. | 11,700. |
| | 3 | Noncash prizes | | | | |
| | 4 | Rent/facility costs | | | | |
| | 5 | Other direct expenses | | | 18,506. | 18,506. |
| | 6 | Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes 75.0000% <input type="checkbox"/> No | |
| 7 | Direct expense summary. Add lines 2 through 5 in column (d) | | | | 30,206. | |
| 8 | Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | 90,173. | |

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) 2016

- 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:

| | | |
|-------------------------------|-----|------------|
| a The organization's facility | 13a | 100.0000 % |
| 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 ▶ TINA CONTRERAS

Address ▶ 15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217

- 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 ▶ TINA CONTRERAS

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ IN CHARGE OF OPERATION OF RAFFLES

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 ▶ \$ 221,466.

Part IV Supplemental Information. Provide the explanation 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 L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2016

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization **HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.**

Employer identification number

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

| 1 | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? | |
|-----|---------------------------------|---|--------------------------------|----------------|----|
| | | | | Yes | No |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ▶ \$ _____

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

| (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? | | (e) Original principal amount | (f) Balance due | (g) In default? | | (h) Approved by board or committee? | | (i) Written agreement? | |
|-------------------------------|------------------------------------|---------------------|---------------------------------------|------|-------------------------------|-----------------|-----------------|----|-------------------------------------|----|------------------------|----|
| | | | To | From | | | Yes | No | Yes | No | Yes | No |
| | | | | | | | | | | | | |
| ATTACHMENT 1 | | | | | | | | | | | | |
| (1) | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | |
| Total | | | | | | \$ 3,250,000. | | | | | | |

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|-------------------------------|---|--------------------------|------------------------|---------------------------|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| (10) | | | | |

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

Schedule L (Form 990 or 990-EZ) 2016



Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
| | | | | Yes | No |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |

Part V Supplemental Information

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



Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
| | | | | Yes | No |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |

Part V Supplemental Information

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

ATTACHMENT 1

SCHEDULE L, PART II

NAME LSP CHICAGO PROVINCE
 RELATIONSHIP WITH ORGANIZATION
 PURPOSE OF LOAN CONSTRUCTION OF HOME
 LOAN TO OR FROM THE ORG.? YES X NO
 ORIGINAL PRINCIPAL AMOUNT 1,750,000.
 BALANCE DUE 1,650,000.
 IN DEFAULT? YES X NO
 APPROVED BY BOARD OR COMMITTEE X YES NO
 WRITTEN AGREEMENT? X YES NO

NAME LSP CHICAGO PROVINCE
 RELATIONSHIP WITH ORGANIZATION
 PURPOSE OF LOAN OPERATION OF HOME
 LOAN TO OR FROM THE ORG.? YES X NO
 ORIGINAL PRINCIPAL AMOUNT 100,000.
 BALANCE DUE 100,000.
 IN DEFAULT? YES X NO
 APPROVED BY BOARD OR COMMITTEE X YES NO
 WRITTEN AGREEMENT? X YES NO

NAME LSP CHICAGO PROVINCE
 RELATIONSHIP WITH ORGANIZATION
 PURPOSE OF LOAN OPERATION OF HOME
 LOAN TO OR FROM THE ORG.? YES X NO
 ORIGINAL PRINCIPAL AMOUNT 200,000.
 BALANCE DUE 200,000.
 IN DEFAULT? YES X NO
 APPROVED BY BOARD OR COMMITTEE X YES NO
 WRITTEN AGREEMENT? X YES NO



Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
| | | | | Yes | No |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |

Part V Supplemental Information

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

ATTACHMENT 1 (CONT'D)

SCHEDULE L, PART II

NAME LSP CHICAGO PROVINCE
 RELATIONSHIP WITH ORGANIZATION
 PURPOSE OF LOAN OPERATION OF HOME
 LOAN TO OR FROM THE ORG.? YES X NO
 ORIGINAL PRINCIPAL AMOUNT 500,000.
 BALANCE DUE 500,000.
 IN DEFAULT? YES X NO
 APPROVED BY BOARD OR COMMITTEE X YES NO
 WRITTEN AGREEMENT? X YES NO

NAME LSP CHICAGO PROVINCE
 RELATIONSHIP WITH ORGANIZATION
 PURPOSE OF LOAN OPERATION OF HOME
 LOAN TO OR FROM THE ORG.? YES X NO
 ORIGINAL PRINCIPAL AMOUNT 250,000.
 BALANCE DUE 250,000.
 IN DEFAULT? YES X NO
 APPROVED BY BOARD OR COMMITTEE X YES NO
 WRITTEN AGREEMENT? X YES NO

NAME LSP CHICAGO PROVINCE
 RELATIONSHIP WITH ORGANIZATION
 PURPOSE OF LOAN OPERATION OF HOME
 LOAN TO OR FROM THE ORG.? YES X NO
 ORIGINAL PRINCIPAL AMOUNT 200,000.
 BALANCE DUE 200,000.
 IN DEFAULT? YES X NO
 APPROVED BY BOARD OR COMMITTEE X YES NO
 WRITTEN AGREEMENT? X YES NO



Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
| | | | | Yes | No |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |

Part V Supplemental Information

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

ATTACHMENT 1 (CONT'D)

SCHEDULE L, PART II

NAME LSP CHICAGO PROVINCE
 RELATIONSHIP WITH ORGANIZATION
 PURPOSE OF LOAN OPERATION OF HOME
 LOAN TO OR FROM THE ORG.? YES X NO
 ORIGINAL PRINCIPAL AMOUNT 150,000.
 BALANCE DUE 150,000.
 IN DEFAULT? YES X NO
 APPROVED BY BOARD OR COMMITTEE X YES NO
 WRITTEN AGREEMENT? X YES NO

NAME LSP CHICAGO PROVINCE
 RELATIONSHIP WITH ORGANIZATION
 PURPOSE OF LOAN OPERATION OF HOME
 LOAN TO OR FROM THE ORG.? YES X NO
 ORIGINAL PRINCIPAL AMOUNT 200,000.
 BALANCE DUE 200,000.
 IN DEFAULT? YES X NO
 APPROVED BY BOARD OR COMMITTEE X YES NO
 WRITTEN AGREEMENT? X YES NO

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2016

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization **HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, 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 | X | | 164,163. | FMV OF GOODS RECEIVE |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ () | | | | |
| 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**

| | Yes | No |
|---|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? | | X |
| b If "Yes," describe the arrangement in Part II. | | |
| 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? | | X |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | | X |
| b If "Yes," describe in Part II. | | |
| 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. | | |



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)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Name of the organization HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, INC.

Employer identification number

FORM 990, PART VI, SECTION B, LINE 11
REVIEW OF 990 TAX RETURN

BEFORE SUBMISSION TO THE IRS, THE PREPARER PROVIDES EACH MEMBER OF THE
BOARD OF DIRECTORS AND THE DEVELOPMENT OFFICE DIRECTOR A FINAL DRAFT OF
THE RETURN, REVIEWS THE ORGANIZATION'S ACTIVITIES AND INFORMS THEM OF TAX
LAWS PERTAINING TO LITTLE SISTERS OF THE POOR. THE PROCESS ENSURES
LITTLE SISTERS OF THE POOR MEET ALL NECESSARY REQUIREMENTS.

FORM 990, PART VI, SECTION B, LINE 12C
MONITORING THE CONFLICT OF INTEREST POLICY

DIRECTORS, OFFICERS, AND ALL EMPLOYEES WHO INFLUENCE THE ACTIONS OF
LITTLE SISTERS OF THE POOR ARE COVERED UNDER THIS POLICY. CONFLICT OF
INTEREST MAY BE DEFINED AS AN INTEREST, DIRECT OR INDIRECT WITH ANY
PERSONS OR FIRMS INVOLVED WITH LITTLE SISTERS OF THE POOR. TRANSACTIONS
WITH PARTIES WITH WHOM CONFLICTING INTEREST EXIST MAY BE UNDERTAKEN ONLY
IF THE CONFLICT IS DISCLOSED, THE PERSON WITH THE CONFLICT OF INTEREST IS
EXCLUDED FROM THE DISCUSSION AND APPROVAL OF SUCH TRANSACTION, A
COMPETITIVE BID OR COMPARABLE VALUATION EXISTS AND THE BOARD OR A DULY
CONSTITUTED COMMITTEE THEREOF HAS DETERMINED THAT THE TRANSACTION IS IN
THE BEST INTEREST OF THE ORGANIZATION.

FORM 990, PART VI, SECTION B, LINE 15A
PROCESS FOR DETERMINING COMPENSATION

Name of the organization HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, INC.

Employer identification number
[REDACTED]

 COMPENSATION FOR THE BOARD MEMBERS, CEOS AND EMPLOYEES ARE BASED ON
 REASONABLE COMPENSATION THAT WOULD BE PAID FOR LIKE SERVICES BY LIKE
 ENTERPRISES UNDER LIKE CIRCUMSTANCES. THE OFFICERS, DIRECTORS, AND
 TRUSTEES ARE MEMBERS OF THE CONGREGATION OF LITTLE SISTERS OF THE POOR
 AND TAKE A VOW OF POVERTY RENDERING THEM INELIGIBLE FOR COMPENSATION
 BENEFITS.

FORM 990, PART VI, SECTION C, LINE 19
 PROCESS FOR MAKING DOCUMENTS AVAILABLE TO PUBLIC

 UPON APPOINTMENT, THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY
 AND THE FINANCIAL STATEMENTS CAN BE REVIEWED ON SITE OR BY REQUEST IN
 WRITING, THE INFORMATION WILL BE DISTRIBUTED ACCORDINGLY.

FORM 990, PART XI, LINE 9
 RECONCILIATION OF NET ASSETS

 OTHER CHANGES IN NET ASSETS:

CHANGE IN BENEFICIAL INTEREST IN TRUSTS \$33,199

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE LITTLE SISTERS OF THE POOR OPERATE THE HOME FOR THE AGED WHICH
 PROVIDES NURSING AND RESIDENTIAL CARE FOR THE ELDERLY IN NEED. THE
 HOME IS PART OF THE INTERNATIONAL CONGREGATION OF THE LITTLE SISTERS
 OF THE POOR, WHICH WAS FOUNDED IN FRANCE IN 1839 AND SERVES THE
 ELDERLY IN 31 COUNTRIES.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR, INC.

Employer identification number

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

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
| | | | | | | Yes | No |
| (1) LITTLE SISTERS OF THE POOR, CHICAGO PROV 51-0187829 80 WEST NORTHWEST HIGHWAY PALATINE, IL 60067 | SEE ATTACHED | IL | 501(C)(3) | 7 | N/A | | X |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |

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

Schedule R (Form 990) 2016

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

Table with 11 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations?; (i) Code V - UBI amount; (j) General or managing partner?; (k) Percentage ownership.

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

Table with 10 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity?; (j) Yes/No.



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

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

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

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

| (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|-------------------------------------|-------------------------------|------------------------|--|
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |



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

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

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|-------------------------|--|--|---|----|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
| (1) | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | | |
| (11) | | | | | | | | | | | | | |
| (12) | | | | | | | | | | | | | |
| (13) | | | | | | | | | | | | | |
| (14) | | | | | | | | | | | | | |
| (15) | | | | | | | | | | | | | |
| (16) | | | | | | | | | | | | | |



Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

SCH R, PART II, COLUMN B

PRIMARY ACTIVITY

PROVIDE ADMINISTRATIVE AND SPIRITUAL GUIDANCE AND FINANCIAL SUPPORT.

HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.

General Information

| | |
|-----------------------------|--|
| Organization Number | 0110354 |
| Name | HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC. |
| Profit or Non-Profit | N - Non-profit |
| Company Type | KCO - Kentucky Corporation |
| Status | A - Active |
| Standing | G - Good |
| State | KY |
| Organization Date | 1/1/1880 |
| Last Annual Report | 6/28/2018 |
| Principal Office | 15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217 |
| Registered Agent | SISTER PAUA MAGYAR 15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217 |

Current Officers

| | |
|-----------------------|---|
| President | Sister PAUL MAGYAR |
| Vice President | Sister MARIA LOSA IOANE |
| Secretary | Sister DORA CHAN |
| Treasurer | Sister DORA CHAN |
| Director | SR. PAUL MAGYAR |
| Director | SR. MARIA LOSA IOANE |
| Director | SR. DORA CHAN |

Individuals / Entities listed at time of formation

| | |
|---------------------|--------------------------------------|
| Director | JEANNE MARIE TURFINN |
| Director | MADELEINE TERNI |
| Director | ANNE FLANIGAN |
| Director | EUGENEIE PAUMAND |
| Director | EMENANCE GRAUDIN |
| Incorporator | JEANNE MARIE TURFINN |
| Incorporator | MADELEINE TERNI |
| Incorporator | ANNE FLANIGAN |
| Incorporator | EUGENEIE PAUMAND |
| Incorporator | EMENANCE GRAUDIN |

Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

| | | | |
|-------------------------------|-----------|--------|--|
| Annual Report | 6/28/2018 | 1 page | PDF |
| Annual Report | 6/28/2017 | 1 page | PDF |
| Name Renewal | 12/1/2016 | 1 page | tiff PDF |

| | | | | |
|--|------------|---------|----------------------|---------------------|
| Annual Report | 5/2/2016 | 1 page | tiff | PDF |
| Registered Agent name/address change | 2/24/2016 | 1 page | tiff | PDF |
| Annual Report | 6/9/2015 | 1 page | tiff | PDF |
| Annual Report | 5/22/2014 | 1 page | tiff | PDF |
| Annual Report | 6/13/2013 | 1 page | tiff | PDF |
| Registered Agent name/address change | 5/30/2012 | 1 page | tiff | PDF |
| Annual Report | 5/17/2012 | 1 page | tiff | PDF |
| Certificate of Assumed Name | 2/28/2012 | 1 page | tiff | PDF |
| Annual Report | 2/23/2011 | 1 page | tiff | PDF |
| Annual Report | 4/6/2010 | 1 page | tiff | PDF |
| Annual Report | 5/11/2009 | 1 page | PDF | |
| Registered Agent name/address change | 12/10/2008 | 1 page | tiff | PDF |
| Annual Report | 3/10/2008 | 1 page | tiff | PDF |
| Annual Report | 3/14/2007 | 1 page | tiff | PDF |
| Annual Report | 3/3/2006 | 1 page | tiff | PDF |
| Statement of Change | 3/3/2006 | 1 page | tiff | PDF |
| Annual Report | 4/19/2005 | 1 page | tiff | PDF |
| Annual Report | 6/23/2003 | 1 page | tiff | PDF |
| Annual Report | 4/30/2002 | 1 page | tiff | PDF |
| Annual Report | 8/28/2001 | 1 page | tiff | PDF |
| Statement of Change | 5/30/2001 | 1 page | tiff | PDF |
| Annual Report | 6/21/2000 | 1 page | tiff | PDF |
| Annual Report | 5/26/1999 | 1 page | tiff | PDF |
| Statement of Change | 4/14/1998 | 1 page | tiff | PDF |
| Annual Report | 4/2/1998 | 1 page | tiff | PDF |
| Annual Report | 7/1/1997 | 1 page | tiff | PDF |
| Annual Report | 7/1/1996 | 1 page | tiff | PDF |
| Annual Report | 7/1/1995 | 1 page | tiff | PDF |
| Annual Report | 3/21/1994 | 1 page | tiff | PDF |
| Annual Report | 3/18/1993 | 1 page | tiff | PDF |
| Amendment | 8/28/1992 | 6 pages | tiff | PDF |
| Statement of Change | 8/28/1992 | 1 page | tiff | PDF |
| Annual Report | 7/1/1992 | 1 page | tiff | PDF |
| Annual Report | 7/1/1991 | 2 pages | tiff | PDF |
| Annual Report | 7/1/1990 | 1 page | tiff | PDF |
| Annual Report | 7/1/1989 | 1 page | tiff | PDF |

Assumed Names

[ST. JOSEPH'S HOME FOR THE AGED](#)

Active

Activity History

| Filing | File Date | Effective Date | Org. Referenced |
|---------------|-------------------------|-------------------------|-----------------|
| Annual report | 6/28/2018 2:32:42 PM | 6/28/2018 2:32:42 PM | |
| Annual report | 6/28/2017 | 6/28/2017 | |

| | | |
|---------------------------------|--------------------------|-------------------------|
| | 12:38:38 PM | 12:38:38 PM |
| Annual report | 5/2/2016 2:54:56 PM | 5/2/2016 |
| Registered agent address change | 2/24/2016 10:06:25 AM | 2/24/2016 |
| Annual report | 6/9/2015 8:56:15 AM | 6/9/2015 |
| Annual report | 5/22/2014 11:47:45 AM | 5/22/2014 |
| Annual report | 6/13/2013 8:45:47 AM | 6/13/2013 |
| Registered agent address change | 5/30/2012 1:12:50 PM | 5/30/2012 |
| Annual report | 5/17/2012 10:49:37 AM | 5/17/2012 |
| Added assumed name | 2/28/2012 9:37:11 AM | 2/28/2012 |
| Annual report | 2/23/2011 7:57:57 AM | 2/23/2011 |
| Annual report | 4/6/2010 3:22:00 PM | 4/6/2010 |
| Annual report | 5/11/2009 1:42:41 PM | 5/11/2009 1:42:41 PM |
| Registered agent address change | 12/10/2008 1:39:29 PM | 12/10/2008 |
| Annual report | 3/10/2008 10:42:17 AM | 3/10/2008 |
| Annual report | 3/14/2007 12:20:01 PM | 3/14/2007 |
| Registered agent address change | 3/3/2006 9:45:40 AM | 3/3/2006 |
| Annual report | 3/3/2006 9:40:32 AM | 3/3/2006 |
| Annual report | 6/18/2001 2:20:14 PM | 6/18/2001 |
| Registered agent address change | 5/30/2001 11:25:50 AM | 5/30/2001 |
| Registered agent address change | 4/14/1998 | 4/14/1998 |
| Amendment - Change purpose | 8/28/1992 | 8/28/1992 |

[ST. JOSEPH'S HOME FOR THE AGED](#)

Microfilmed Images

Microfilm images are not available online. They can be ordered by faxing a [Request For Corporate Documents](#) to the Corporate Records Branch at 502-564-5687.

| | | |
|---------------------|-----------|--------|
| Annual Report | 4/4/2005 | 1 page |
| Annual Report | 6/21/2004 | 1 page |
| Annual Report | 6/23/2003 | 1 page |
| Annual Report | 4/30/2002 | 1 page |
| Annual Report | 8/28/2001 | 1 page |
| Statement of Change | 5/30/2001 | 1 page |
| Annual Report | 6/21/2000 | 1 page |

| | | |
|---------------------------|-----------|---------|
| Annual Report | 5/26/1999 | 1 page |
| Statement of Change | 4/14/1998 | 1 page |
| Annual Report | 4/2/1998 | 1 page |
| Annual Report | 7/1/1997 | 1 page |
| Annual Report | 7/1/1996 | 1 page |
| Annual Report | 7/1/1995 | 1 page |
| Annual Report | 3/21/1994 | 1 page |
| Annual Report | 3/18/1993 | 1 page |
| Statement of Change | 8/28/1992 | 1 page |
| Amendment | 8/28/1992 | 5 pages |
| Annual Report | 7/1/1992 | 1 page |
| Annual Report | 7/1/1991 | 1 page |
| Annual Report | 7/1/1990 | 1 page |
| Annual Report | 7/1/1989 | 1 page |
| Articles of Incorporation | 5/13/1984 | 9 pages |
| Statement of Change | 10/9/1978 | 2 pages |
| Annual Report | 8/30/1978 | 3 pages |
| Statement of Change | 8/30/1978 | 2 pages |