

Request \$15,000

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

Received
7-21-14 @ 12:00

Program: ElderServe, Inc.

Executive Summary of Request:

Serving older residents of Jefferson County, ElderServe, Inc. is requesting funding support to help defray the costs of replacing outdated Information Technology for the entire agency. ElderServe, Inc. has been using donated, previously owned equipment – computers & servers – which is now outdated and inefficient to handle normal operating function, which causing delays in providing adequate service to senior clients. With these needed upgrades, ElderServe, Inc. will be better prepared to respond to the needs of the older adult population.

Is this program/project a fundraiser?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Is this applicant a faith based organization?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does this application include funding for sub-grantee(s)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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.

<u>13</u> District #	<u>Vicki Aubrey Welch</u> Primary Sponsor Signature	<u>\$1,500</u> Amount	<u>7/17/14</u> 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.

I am a member of ElderServe, Inc Advisory Board.
Vicki Aubrey Welch

Approved by:

Appropriations Committee Chairman Date

Clerk's Office Only:

Request Amount: _____ Committee Amended Appropriation: _____

OFFICE OF METRO COUNCIL CLERK

REVIEWED

DATE 7-23-14 TIME 4:33 pm

Applicant/Program:

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

<u>09</u> District #	<u>Tina Ward-Pugh</u> Council Member Signature	<u>\$ 500 -</u> Amount	<u>07/17/14</u> Date
<u>02</u> District #	<u>Barbara Shanklin</u> Council Member Signature	<u>\$ 500 -</u> Amount	<u>7/17/14</u> Date
<u>08</u> District #	<u>Thomas Law</u> Council Member Signature	<u>\$ 500 -</u> Amount	<u>7/17/14</u> Date
<u>03</u> District #	<u>Marye Shabrick</u> Council Member Signature	<u>\$ 500.00</u> Amount	<u>7/17/14</u> Date
<u>14</u> District #	<u>Cindi Jowley</u> Council Member Signature	<u>\$ 500 -</u> Amount	<u>7/17/14</u> Date
<u>15</u> District #	<u>Manan Patel</u> Council Member Signature	<u>\$ 500</u> Amount	<u>7-17-14</u> Date
<u>5</u> District #	<u>Cheri B. Hamilton</u> Council Member Signature	<u>\$ 500</u> Amount	<u>7-17-14</u> Date

Applicant/Program:

Additional Disclosure and Signatures

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

25
 District #

[Signature]
 Council Member Signature

\$250.00
 Amount

7-17-14
 Date

16
 District #

[Signature]
 Council Member Signature

\$0.00
 Amount

7-17-14
 Date

6
 District #

[Signature]
 Council Member Signature

\$500⁰⁰
 Amount

7-22-14
 Date

4
 District #

[Signature]
 Council Member Signature

\$1,000.00
 Amount

7-24-14
 Date

 District #

 Council Member Signature

 Amount

 Date

 District #

 Council Member Signature

 Amount

 Date

 District #

 Council Member Signature

 Amount

 Date

Applicant/Program:

Additional Disclosure and Signatures

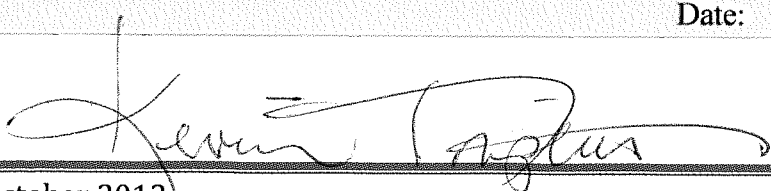
Additional Council Office Disclosure

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

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

NDF NON-PROFIT APPLICATION CHECKLIST

Legal Name of Applicant Organization: ElderServe, Inc		
Program Name:	Request Amount	Yes/No/NA
Request form: Is the NDF request form signed by all Council Member(s) appropriating funding?		N
Request form: Is the funding proposed less than or equal to the request amount?		Y
Request form: Have all known Council or Staff relationships to the Agency been adequately disclosed on the cover sheet?		Y
Application Page 1: Has prior Metro funds committed/granted been disclosed?		Y
Application Page 1: Is the application properly signed and dated by authorized signatory?		Y
Application Page 3: Reimbursement funding – One or two boxes checked if any expenses are incurred before the grant award period. Is all required documentation included?		Y
Application Pages 3 – 5: Is the proposed public purpose of the program well-documented?		Y
Application 4: Is there adequate documentation of how the proceeds of the fundraiser will be spent?		Y
Application Budget Page 6: Does the application budget reflect only the revenue and expenses of the project/program (page 6) if the request is not an operating budget request? Is all detail schedules included for “Metro, Non Metro and Total” expense funds for client assistance, community events & festivals and other expenses? And does the Non-Metro Revenue equal the Non-Metro expenses?		Y
Faith Based Organizations: Is the signed Faith Based Form signed and included?		N
Jefferson County Only: Will all funding be spent in Louisville/Jefferson County?		Y
Capital Project(s) request: Is the cost estimate(s) from proposed vendor(s) included?		Y
Good Standing: Is the entity in good standing with: <ul style="list-style-type: none"> • Kentucky Secretary of State – include Secretary of State website information on organization • Louisville Metro Government – check OMB monthly report filed in Council Financial Reports • Internal Revenue Service – most recent Form 990 included 		Y
Separate Taxing Districts: If Metro funding is for a separate taxing district, is the funding appropriated for a program outside the legal responsibility of that taxing district?		N/A
Small Cities: Is the resolution included agreeing to partner with Louisville Metro on the capital project? (IRS Determination letter not required, Form 990 not required, but KY SOS acknowledgement is)		N/A
Operating Requests: Is recommended operating funding less than or equal to 33% of total operating budget?		Y
IRS Exempt Proof: Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?		Y
Operating Budget: Is the organization’s current fiscal year operating budget included?		Y
Ordinance Required: Is the amount committed by Council members greater than \$5,000 to any one project/program within an organization in this fiscal year.		Y
Board Members: Is the entity’s board member list (with term length/term limits) included?		Y
Staff: Is a list of the highest paid staff included with their expected annual personnel costs?		Y
Annual Audit: Is the most recent annual audit (if required by organization) included?		Y
Rent Requests: Is a copy of signed lease included?		N
Articles of Incorporation: Are the Articles of Incorporation of the organization included?		Y
IRS Form W-9: Is the IRS Form W-9 included?		Y
Evaluation Forms: Are the evaluation forms (if program participants are given evaluation forms) included?		NA
Affirmative Action: Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required by the organization)?		
Prepared by:		Date: 7/18/14





LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:		ElderServe, Inc.	
<i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 411 East Muhammad Ali Blvd			
Website: www.elderserveinc.org			
Applicant Contact:	Lisa Cobb	Title:	Development Director
Phone:	502-736-3825	Email:	ltcobb@elderserveinc.org
Financial Contact:	Lisa Jessie	Title:	Controller
Phone:	502-736-3854	Email:	ljessie@elderserveinc.org
Organization's Representative who attended NDF Training: Lisa Jessie			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	411 East Muhammad Ali Blvd, 631 West 28th Street		
Council District(s):	All of Jefferson County	Zip Code(s):	All of Jefferson County
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Information Technology Upgrade			
Total Request: (\$)	\$15,000	Total Metro Award (this program) in previous year: (\$)	
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget)			
<input type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals			
<input checked="" type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current Year Projected Budget <input checked="" type="checkbox"/> List of Board of Directors (include term & term limits) <input 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 <input checked="" type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if required <input checked="" type="checkbox"/> Staff including the 3 highest paid staff	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	Family Services Fund (see attached)	Amount: (\$)	89,300
Source:	Arts - Woodworking	Amount: (\$)	2,100
Source:	NDF - Champions for Aging	Amount: (\$)	750
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

ElderServe is a non-profit organization located in Louisville, KY that serves older residents of Jefferson County. ElderServe envisions a compassionate community with plentiful resources to support the independence of aging adults. Its mission is to empower older adults to live independently with dignity. The programs and services of ElderServe are HomeCare, Senior Companions, Client Services, Adult Day Care, TeleCare, Crime Victim Services, CATCH Healthy Habits, Friendly Visitor and the Oak and Acorn Senior Center.

- HomeCare provides nonmedical support services for older adults in need of assistance.
- The dual purpose of the Senior Companion Program, a part of the federally-funded Corporation for National and Community Service, is to develop volunteer opportunities for income-eligible seniors age 55+ and to assist frail older adults in maintaining independence.
- Geriatric Care Management is a holistic, client-centered approach to caring for older adults and disabled persons. ElderServe's Geriatric Care Managers provide guidance and support to families, caregivers and older adults living in the community. Case management services offered by Geriatric Care Managers may include budgeting, advocacy, procurement of assistive devices, prescription assistance and benefits enrollment. Counseling is also offered by degreed professionals on staff.
- In the Adult Day program, activities, nutrition, and companionship are provided with the goal of keeping the older adult safely in the community.
- TeleCare offers a regular, reliable means to check on the safety of seniors who are isolated, homebound or simply need the reassurance of regular contact.
- The Crime Victim Services program works with older adults age 60 and older in Jefferson County who are victims of crime including but not limited to physical abuse, sexual abuse, emotional abuse, financial exploitation, and caregiver neglect.
- The Friendly Visitor Program pairs volunteers with older adults to provide companionship and emotional support in order to help them maintain their independence and well-being.
- CATCH Healthy Habits is an after-school program that brings teams of adults age 50+ together with kids to learn about good eating habits and to play active games.
- A significant focus for the agency is the operation of the ElderServe Senior Center at the Oak and Acorn Intergenerational Center in West Louisville. A variety of physical activities are available. There are also health promotion activities provided. Numerous educational opportunities provide older adults the information necessary to remain independent.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 – PROGRAM/PROJECT NARRATIVE

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

Louisville is faced with the "silver tsunami" of aging baby boomers, which will increase the Jefferson County population of people 65 and older from 100,000 now to 130,000 by 2020. Census figures indicate that the 85+ age group will dramatically increase from 58,261 in 2000 to 106,052 in 2030. Recent Census statistics show Kentucky has a total population of 4.34 million with 13.4% being 65 and older (U.S. Census Bureau, 2012). In Jefferson County, with a population of 741,285 the percentage remains the same for those 65 and older at 13.4%. Kentucky has 48% of individuals 65 and older who are economically vulnerable (Gould, E., & Cooper, D. 2013). Of that age group in Kentucky, 16.5% face hunger and 19.7% are isolated (Ziliak, J., & Gundersen, C., 2013). Of the over 60 population in Jefferson County, 46% are 250% below the Federal Poverty Level (U.S. Census Bureau, 2012).

To support all the programs and services to older adults, ElderServe is requesting funds to help defray the cost of an overhaul of Information Technology for the entire agency. In the past, the organization has been fortunate to have received used equipment both for computers as well as servers. However, the antiquated equipment is now causing serious efficiency issues in providing services to clients and in daily functionality. It has reached the point in which breakdowns and limited usage are a regular occurrence. With the 65+ population expected to increase to 20% of the total population by 2030 (from 12% in 2000), there has never been a time when the need to support older adults has been so great. With a better profile in the community and upgraded technology, ElderServe will be better prepared to respond to the needs of the older adult population.

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

See attached.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Not applicable

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

Effective October 24, 2013, reimbursements should not be made unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

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

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

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

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



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

It is not substantially beneficial to take time away from serving our clients to numerically measure the impact of our technology on workflow. We do know that we have lost data when servers fail. Our phones will go out at random where client cannot reach staff and staff will have to use personal cell phones; computers will periodically stop working; and internet connections are weak. Without a doubt, new technology will have a dramatically positive impact on our ability to serve older adults.

What we do measure are our services to clients. For the Family Services Fund, we will be measuring the following:

Client Services (Geriatric Care Management/Senior Center)

-Seniors maintain their highest level of health and independence.

--# and % of seniors who have increased their knowledge about how to live healthy and productive lives. (surveys)

--# and % of seniors who attend activities. (ETO - data collection database)

-Seniors live independently for longer

--# and % of clients who feel more able to live independently because of services provided (surveys, staff observation)

Crime Victim Services

-Clients find stability and safety following a crisis related to abuse, addiction or homelessness

--# and % of clients whose immediate needs were identified (surveys, staff observations, ETO)

--# and % of clients who indicate on surveys that they feel more empowered to take control of their own destination (surveys)

-Seniors live independently for longer

--# and % of clients who feel more able to live independently because of services provided (surveys, staff observation)

TeleCare

-Seniors maintain their highest level of health and independence.

--# and % of seniors who report they feel supported (surveys)

-Seniors live independently for longer

--# and % of clients who feel more able to live independently because of services provided (surveys, staff observation)

Senior Companion

-Seniors maintain their highest level of health and independence.

--# and % of seniors who report increased knowledge about how to live healthy and productive lives. (surveys)

--# and % of seniors who report they feel supported. (surveys)

-Seniors maintain or improve physical and emotional health (surveys)

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.

In regard to technology needs, ElderServe has built a relationship with Atria Senior Living and will be leasing space in The Nucleus located at 300 East Market Street. Atria has enabled ElderServe to move its administrative offices by making private individual donations as well as soliciting other organizations to defray the costs of relocating. Atria has an existing relationship with the company that ElderServe will be using to upgrade its IT and recommended their services. The wiring at the current location of the administrative offices is not conducive to handling 2014 standards of IT. Additionally, because the hardware has been pieced together over the years and is so inefficient, the contracted company will not take the risk of ElderServe as a new client unless acceptable equipment is purchased.

In the community, ElderServe has built strong relationships with various organizations during its 52 years of service and recognizes the importance of the need to continually educate businesses, individuals, civic and religious groups to communicate why ElderServe is a vital resource for Louisville. Spreading awareness is also a way to gain financial support and build partnerships.

A few examples of our collaborations:

- Kindred Healthcare employees and RSVP provide TeleCare volunteers.
- The Urban League Mature Workers Program provides volunteers for the Oak and Acorn Senior Center
- Metro Police work very closely to connect Crime Victim Services with senior victims to ensure that they get assistance from our advocates as they navigate the judicial system.
- The Domestic Violence Intake Center refers older victims of family violence to Crime Victim Services for assistance with protective orders and hearings.
- ElderServe and the Louisville Fire Department are joint recipients of a grant to provide fire and fall prevention trainings throughout the community.
- Senior Center and Portland Neighborhood House hold joint events to encourage socialization across neighborhoods and demographics.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT BUDGET SUMMARY

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (Attach Detailed List)			
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (Attach Detail List)			
J: Small Equipment			
K: Capital Equipment	\$15,000	\$52,000	\$67,000
L: Other Expenses (Attach Detail List)			
*TOTAL PROGRAM/PROJECT FUNDS			
	22 %	78 %	100%

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	endowment
	\$52,000

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

**Must equal or exceed total in column 2.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
Not applicable		
<p align="center"><i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</p>		

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

Agency Fiscal Year Start Date: July 1, 2014

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 6 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

Standard Certifications

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

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

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:	<i>Julie W. Guenther</i>	Date:	7/16/14
Legal Signatory: (please print):	Julie W. Guenther	Title:	CEO
Phone:	502-736-3822	Extension:	
Email:	jguenther@elderserveinc.org		



ElderServe
2014 Move & IT Infrastructure Project

Project Cost Summary

Atria Building

Labor	\$11000.00	
Equipment	\$42444.59	
Subtotal		\$53444.59

Oak & Acorn

Labor	\$3500.00	
Equipment	\$10080.99	
Subtotal		\$13580.99

Labor Total	\$14500.00	
Equipment Total	\$52525.58	
Project Total		\$67025.58



Quote

Date	Quote #
4/8/2014	1253

Navigate, LLC
 9462 Brownsboro Rd.
 #137
 Louisville, KY 40241

Ship To
 ElderServe
 411 E. Muhammad Ali Blvd.
 Louisville, KY 40202

Bill To
 ElderServe
 411 E. Muhammad Ali Blvd.
 Louisville, KY 40202

Description	Price	Qty	Total
---- Atria Building ----			
Setup and Installation (See attached scope of work)	6,750.00	1.00	6,750.00
-- Server -- Dell PowerEdge R720	5,674.28	1.00	5,674.28
-- Battery Backup -- Dell UPS 1000W	491.07	1.00	491.07
-- Backup Device -- Datto Alto XL 1000 (1 Tb)	1,425.00	1.00	1,425.00
-- Firewall -- Fortinet FortiWiFi 60D - Security appliance - with 3 years FortiCare 8X5 Enhanced Support + 3 years FortiGuard - 10Mb LAN, 100Mb LAN, Gigabit LAN - 802.11 a/b/g/n	1,295.49	1.00	1,295.49
-- Wireless -- Fortinet FortiAP 221B - Wireless access point - 802.11 a/b/g/n	430.03	2.00	860.06
-- Network Switches -- Cisco Small Business SG300-52MP - Switch - L3 - managed - 50 x 10/100/1000 (PoE+) + 2 x combo Gigabit SFP - desktop, rack-mountable - PoE+	2,017.95	1.00	2,017.95
Cisco Small Business SF300-24MP - Switch - L3 - managed - 24 x 10/100 (PoE+) + 2 x combo Gigabit SFP + 2 x 10/100/1000 - desktop, rack-mountable - PoE+	896.37	1.00	896.37

Signature _____ Date _____

Phone #	Fax #	E-mail
502-515-4927	502-855-4966	sales@navky.com

Subtotal
Sales Tax (6.0%)
Total



Quote

Date	Quote #
4/8/2014	1253

Navigate, LLC
 9462 Brownsboro Rd.
 #137
 Louisville, KY 40241

Ship To
 ElderServe
 411 E. Muhammad Ali Blvd.
 Louisville, KY 40202

Bill To
 ElderServe
 411 E. Muhammad Ali Blvd.
 Louisville, KY 40202

Description	Price	Qty	Total
----- Oak and Acorn Intergenerational Center -----			
Setup and Installation (See attached scope of work)	2,250.00	1.00	2,250.00
-- Server -- Dell PowerEdge T110 II Server	1,466.39	1.00	1,466.39
-- Firewall -- Fortinet FortiWiFi 40C - Security appliance - with 3 years FortiCare 8X5 Enhanced Support + 3 years FortiGuard - 10Mb LAN, 100Mb LAN, Gigabit LAN - 802.11 a/b/g/n	735.64	1.00	735.64
-- Wireless -- Fortinet FortiAP 221B - Wireless access point - 802.11 a/b/g/n	430.03	1.00	430.03
-- Network Switch -- Cisco Small Business SF300-24MP - Switch - L3 - managed - 24 x 10/100 (PoE+) + 2 x combo Gigabit SFP + 2 x 10/100/1000 - desktop, rack-mountable - PoE+	896.37	1.00	896.37

Signature _____ Date _____

Phone #	Fax #	E-mail
502-515-4927	502-855-4966	sales@navky.com

Subtotal	\$25,188.65
Sales Tax (6.0%)	\$0.00
Total	\$25,188.65



Quote

Date	Quote #
4/14/2014	1255

Navigate, LLC
 9462 Brownsboro Rd.
 #137
 Louisville, KY 40241

Ship To
 ElderServe
 411 E. Muhammad Ali Blvd.
 Louisville, KY 40202

Bill To
 ElderServe
 411 E. Muhammad Ali Blvd.
 Louisville, KY 40202

Description	Price	Qty	Total
----- Oak and Acom Intergenerational Center -----			
Setup and Installation - 6 PC's	1,250.00	1.00	1,250.00
----- Desktops -----			
OptiPlex 3020 Small Form Factor Windows 7 Professional 64-bit English/French (Includes Windows 8 Pro license and media) Intel® Core™ i3-4130 Processor (Dual Core, 3MB Cache, 3.40 GHz, w/HD4400 Graphics) 4G (1x4GB) 1600MHz DDR3 Memory US English (QWERTY) Dell KB212-B QuietKey USB Keyboard Black 500GB 3.5inch SATA (7.200 RPM) Hard Drive Dell USB Optical Mouse MS111 8X DVD-ROM Drive 3 Year Basic Hardware Service with 3 Year NBD Onsite Service after Remote Diagnosis	612.83	8.00	4,902.64
----- Monitors -----			
Dell 23 Monitor, P2314H, 23.0"	206.24	8.00	1,649.92

Signature _____ Date _____

Subtotal	\$7,802.56
Sales Tax (6.0%)	\$0.00
Total	\$7,802.56

Phone #	Fax #	E-mail
502-515-4927	502-855-4966	sales@navky.com



Quote

Date	Quote #
4/14/2014	1256

Navigate, LLC
 9462 Brownsboro Rd.
 #137
 Louisville, KY 40241

Ship To
 ElderServe
 411 E. Muhammad Ali Blvd.
 Louisville, KY 40202

Bill To
 ElderServe
 411 E. Muhammad Ali Blvd.
 Louisville, KY 40202

Description	Price	Qty	Total
--- Atria Building ---			
Setup and Installation - 21 PC's and 6 Laptops.	4,250.00	1.00	4,250.00
---- Desktops ----			
OptiPlex 3020 Small Form Factor Windows 7 Professional 64-bit English/French (Includes Windows 8 Pro license and media) Intel® Core™ i3-4130 Processor (Dual Core, 3MB Cache, 3.40 GHz, w/HD4400 Graphics) 4G (1x4GB) 1600MHz DDR3 Memory US English (QWERTY) Dell KB212-B QuietKey USB Keyboard Black 500GB 3.5inch SATA (7.200 RPM) Hard Drive Dell USB Optical Mouse MS111 8X DVD-ROM Drive 3 Year Basic Hardware Service with 3 Year NBD Onsite Service after Remote Diagnosis	612.83	21.00	12,869.43
---- Laptops ----			
Latitude 14 5000 Series Windows 7 Professional, No Media, 64-bit, English 8GB (2x4GB) 1600MHz DDR3L Memory Internal English Dual Pointing Backlit Keyboard Intel® Integrated HD Graphics 4400 Intel® Dual Band Wireless-AC 7260 + BT 4.0 Driver 500GB Solid State Hybrid Drive 8X DVD Intel® Dual Back Wireless-AC 7260 802.11AC Wi-Fi + BT 4.0LE Half Mini Card 3 Year Basic Hardware Service with 3 Year NBD Onsite Service after Remote Diagnosis 4-cell (40Wh) Lithium Ion battery with ExpressCharge™ 4th gen Intel® Core™ i5-4200U Processor (1.6GHz, 3M cache) E-Port Plus, dock adds dual digital display and legacy port support, USB 3.0 Light Sensitive Webcam and Noise Cancelling Digital Array Mic 14.0in HD+ (1600x900) Anti-Glare WLED-backlit 65W A/C Adapter (3-pin)	1,250.89	6.00	7,505.34
---- Monitors ----			
Dell 23 Monitor, P2314H, 23.0"	206.24	40.00	8,249.60
Shipping & Handling	1,160.00	1.00	1,160.00

Signature _____ Date _____

Phone #	Fax #	E-mail
502-515-4927	502-855-4966	sales@navky.com

Subtotal	\$34,034.37
Sales Tax (6.0%)	\$0.00
Total	\$34,034.37

UNAUDITED - for management use only
Elderserve Inc
Income Statement
For the Eleven Months Ending May 31, 2014

	Year to Date
Revenues	
KIPDA Total	641,850.24
CNCS - Senior Companion Federal Grant Total	222,564.07
Victims of Crime Act Federal Grant Total	78,704.00
VA Fee-for-Service Contracts Total	133,393.50
Metro Grants Total	83,958.26
Metro United Way Total	230,703.39
Special Grants Total	90,607.98
Medicaid Reimbursement - Adult Day Total	102,534.00
Federal Meal Subsidy - Adult Day Total	6,601.64
Private Pay - HomeCare/Adult Day Total	379,440.38
Logisticare Transportation Total	36,195.00
Fundraising Revenue Total	53,000.00
Contributions Total	344,260.15 *See note below.
In-Kind Contributions Total	13,619.20
Contributed Facility Total	100,833.28
Interest Income Total	348.14
Investment Income Total	26,498.10
Realized Gain (Loss) Total	25,803.48
Unrealized Gain (Loss) Total	38,296.45
Other Revenue Total	5,340.85
Grand Total	2,614,552.11

Expenses

Salaries and wages Total	1,476,441.82
Payroll taxes and employee fringe benefits Total	248,773.86
Volunteer Expenses - Senior Companion Total	151,628.21
Medicaide Meals-Adult Day Total	15,560.00
Volunteer Physicals Total	5,196.70
Volunteer Recognition Total	4,458.95
Caregiver Travel Reimbursement Total	38,867.67
Senior Companion Travel Reimbursement Total	19,078.88
Contract Labor Total	30,043.56
Consulting and Audit Fees Total	67,940.70
Office Supplies Total	9,010.36
Program Supplies Total	22,551.46
Event Supplies Total	1,528.60
Client Group Transportation Total	300.00
Printing/Copying Total	1,672.44
Copier Lease Total	6,178.24
Software licensing Total	6,293.63
Advertising and marketing Total	9,000.28
Dues and Subscriptions Total	5,358.74
Telephone Total	15,925.58
Postage Total	5,318.41
Contributed Facility Total	100,833.28
Property Insurance Total	2,358.90
Trash/Security/Maintenance - O&A Total	15,068.52

	Year to Date
Building Supplies Total	11,760.23
Utilities - Oak & Acorn Bldg Total	22,272.74
Local Mileage Total	8,534.13
Committee Meetings Total	2,269.22
Training/Conferences Total	7,968.94
Insurance - Liability/Other Total	27,045.54
Other Expenses Total	9,381.33
Interest Expense Total	284.46
Repair/Maintenance - Equipment Total	900.00
Van Gas, Maintenance, Lease, Insurance Total	23,733.83
Trustee Fee Total	4,375.89
Depreciation Expense Total	21,661.06
Grand Total	<u>2,399,576.16</u>
Net Income	<u>214,975.95</u>

*\$256,005 of this contributions amount consists of multiyear pledges to pay for future rent at the Nucleus building.

**ELDERSERVE INC.
BUDGET FOR FY 2013-14**

KIPDA	676,995
CNCS Senior Companion Federal Grant	266,430
VOCA Federal Grant	107,464
VA Fee-for-Service Contracts	100,277
Metro Louisville Grants	81,000
Metro United Way	252,993
Special Grants	95,603
Medicaid	178,212
Private Pay HomeCare and Adult Day Care	393,010
Logisticare	41,580
Fund-raising	101,800
Contributions	125,500
In-Kind Contributions	7,100
Contributed Facility	109,985
Interest Income	30,400
Other Revenue	10,192
Total Revenue and Support	<u>2,578,541</u>
Salaries	1,593,211
Volunteer-Related Expenses	3,500
Payroll Taxes	121,880
Unemployment Insurance	27,622
Health Insurance	112,833
Life and LTD Insurance	7,158
403(b) Match Expense	2,543
Workers Comp Expense	26,159
Other Benefits	9,279
Volunteer Stipends and Meals (Grant-Funded)	181,720
Medicaid Meals	18,000
Volunteer Physicals	7,100
Volunteer Recognition	6,735
Mileage Reimbursement (HomeCare/Senior Companions)	64,210
Contract Labor	28,748
Consultants (auditor, payroll/IT service, adult day management)	73,267
Office Supplies	15,070
Program Supplies	25,125
Newsletter	6,380
Printing/Copying	8,017
Copier Lease	5,868
Software Licenses	8,184
Advertising and Marketing	18,924
Dues and Subscriptions	3,778
Telephones	13,910
Postage	7,609
Contributed Facility	109,997
Property Insurance	2,616
Trash/Security/Maintenance	23,700
Utilities	22,730
Building Supplies	11,160
Local Mileage (Admin Staff)	16,168
Committee Meetings	3,470
Donor Recognition	2,500

Training and Conferences	13,125
Liability and Other Insurance	29,844
Equipment Repairs and Maintenance	1,708
Van Fuel, Repairs and Maintenance	17,319
Depreciation	18,900
Merchant Fees	2,184
Miscellaneous Expenses	9,003
Total Expenses	<u>2,681,254</u>
Net*	<u>(102,713)</u>

*ElderServe has investments with a fair market value of almost \$870,000 at 6/30/2013 to cover the anticipated shortfall.



ElderServe Inc.
Staff List

Employee Name	Title	Annual Pay
Guenthner, Julie	Chief Executive Officer	\$ 96,752
Boone, Cindy	Home Care Director	\$ 60,000
Cobb, Lisa	Development Director	\$ 60,000
Gadd, Shannon	Senior Program Director	\$ 60,000
Jessie, Lisa	Controller	\$ 60,000
Benz, Stephanie	Client Relations Specialist - HomeCare	
Berry, Trish	Activities Coordinator - Senior Center	
Bezy, Chris	Social Worker - Client Services	
Bright, Peggy	Senior Companions Program Director	
Burns, Phyllis	Administrative Assistant - Senior Center	
Carpenter, Megan	Friendly Visitor Program Coordinator	
Clark, Bonnie	Bookkeeper	
Gilbert, Ronnie	Home Care Operations Manager	
Grasch, Cristeen	Receptionist	
Howard, Sheri	IT Administrator	
Likins, Leigh Ann	Staff Accountant	
Martin, Norma	Client Relations Specialist - Home Care	
McDaniels, Marsha	Office Manager	
Moran-Hickerson, Erin	Social Worker - Senior Center	
Morgan, Jessica	Crime Victim Advocate	
Morrell, Nedra	Communications Coordinator	
Newberry, Kim	CATCH Healthy Habits Program Coordinator	
Sabelhaus, Kaycie	Crime Victim Advocate	
Thomas, Delores	Payroll/HR Administrator	
Tisdale, Carmen	Senior Center Director	
Whitfield, Kenya	Marketing - Home Care	
Willoughby, Sheila	Administrative Assistant	
Wooldridge, Anna	Telecare Program Coordinator	

Form **990**

Department of the Treasury
Internal Revenue Service

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

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A1210 11/13/2013 12:04 PM
OMB No. 1545-0047

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 07/01/12 , and ending 06/30/13

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization
ELDERSERVE, INC.
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address)
411 E MUHAMMAD ALI BLVD
 City, town or post office, state, and ZIP code
LOUISVILLE KY 40202

D Employer identification number
61-6024140

E Telephone number
502-587-8673

F Name and address of principal officer:
JULIE GUENTHNER
411 E. MUHAMMAD ALI BLVD
LOUISVILLE KY 40202

G Gross receipts \$ 2,625,583

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

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

J Website: WWW.ELDERSERVEINC.ORG

K Form of organization: Corporation Trust Association Other ▶

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

COPY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>ELDERSERVE, INC PROVIDES SERVICES TO EMPOWER OLDER ADULTS TO LIVE INDEPENDENTLY WITH DIGNITY IN LOUISVILLE/JEFFERSON COUNTY.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	25	
	4	25	
	5	148	
	6	270	
	7a	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,058,158	1,827,667
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	263,498	330,278
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	67,103	69,243
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,459,540	2,292,084
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,940,394	1,750,278
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>55,073</u>		0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	607,791	652,461
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,548,185	2,402,739
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	-88,645	-110,655
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,655,082	1,574,931
	22 Net assets or fund balances. Subtract line 21 from line 20	197,681	198,956
Part II Signature Block		1,457,401	1,375,975

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

Sign Here

Signature of officer
JULIE GUENTHNER
Type or print name and title
EXECUTIVE DIRECTOR

Date

Paid Preparer Use Only

Print/Type preparer's name
JOSEPH L. BROWN, CPA
Preparer's signature
JOSEPH L. BROWN, CPA
Date
11/13/13
Check if self-employed if PTIN P00382220

Firm's name ▶ RODEFER MOSS & CO, PLLC
Firm's EIN ▶ 35-1663728

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

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

For Paperwork Reduction Act Notice, see the separate instructions. **Form 990 (2012)**

Form **8879-EO**

**IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2012, or fiscal year beginning 7/01 2012, and ending 6/30 20 13

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

2012

Department of the Treasury
Internal Revenue Service
Name of exempt organization

Employer identification number

61-6024140

Name and title of officer

ELDERSERVE, INC.

JULIE GUENTHNER

EXECUTIVE DIRECTOR

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 ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	2,292,084
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2012 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **RODEFER MOSS & CO, PLLC** to enter my PIN **24140** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2012 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 2012 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 ▶ *Julie Guenther*

Date ▶ **10/25/13**

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.

35028335166

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **JOSEPH L. BROWN, CPA**

Date ▶

ERO Must Retain This Form—See Instructions

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

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2012)

Form 990 (2012) **ELDERSERVE, INC.**

61-6024140

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

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

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

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

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

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

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

4a (Code:) (Expenses \$ **1,458,720** including grants of \$) (Revenue \$)
SOCIAL SERVICE

4b (Code:) (Expenses \$ **733,889** including grants of \$) (Revenue \$)
SOCIAL DEVELOPMENT

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

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

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

4e Total program service expenses ▶ **2,192,609**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

61-6024140

Form 990 (2012) **ELDERSERVE, INC.**

Part V **Statements Regarding Other IRS Filings and Tax Compliance**
Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	12		
1b	0		
c		X	
2a	148		
2b		X	
3a			X
3b			
4a			X
b			
5a			X
5b			X
5c			
6a			X
6b			
7a		X	
7b		X	
7c			X
7d			
7e			X
7f			X
7g			X
7h			X
8			
9a			
9b			
10a			
10b			
11a			
11b			
12a			
12b			
13a			
13b			
13c			
14a			X
14b			

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 to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	25		
1b	25		
2			X
3			X
4			X
5			X
6			X
7a			X
7b			X
8a		X	
8b		X	
9			X

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

		Yes	No
10a			X
10b			
11a		X	
12a		X	
12b		X	
12c		X	
13		X	
14		X	
15a		X	
15b		X	
16a			X
16b			

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **KY**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **ELDERSERVE, INC.**
411 E. MUHAMMAD ALI BLVD
LOUISVILLE KY 40202 502-587-8673

Form 990 (2012) **ELDERSERVE, INC.**

61-6024140

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

Check if Schedule O contains a response to any question 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 organizations 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) HARRIETTE FRIEDLANDER PAST CEO	40.00 0.00	X		X				107,259	0	0
(2) JULIE GUENTHNER CEO	40.00 0.00	X		X				77,696	0	0
(3) KENNETH COOK PRESIDENT	0.00 0.00		X					0	0	0
(4) BRIAN LOWER VICE PRESIDENT	0.00 0.00		X					0	0	0
(5) JULIA MEREDITH SECRETARY	0.00 0.00		X					0	0	0
(6) DEBORAH PREWITT TREASURER	0.00 0.00		X					0	0	0
(7) CARL AMOROSE, JR. DIRECTOR	0.00 0.00		X					0	0	0
(8) A. FRAZIER CURRY DIRECTOR	0.00 0.00		X					0	0	0
(9) THOMAS FENTON DIRECTOR	0.00 0.00		X					0	0	0
(10) ELEANOR FOREMAN DIRECTOR	0.00 0.00		X					0	0	0
(11) W. MICHAEL HANKS DIRECTOR	0.00 0.00		X					0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) J. DWAYNE HART	0.00									
DIRECTOR	0.00	X					0	0	0	
(13) BILL JOHNSON	0.00									
DIRECTOR	0.00	X					0	0	0	
(14) CHERIE KHAN	0.00									
DIRECTOR	0.00	X					0	0	0	
(15) CHRIS KIPPER	0.00									
DIRECTOR	0.00	X					0	0	0	
(16) PATRICIA MCGILLAN	0.00									
DIRECTOR	0.00	X					0	0	0	
(17) COLLEEN MORRIS	0.00									
DIRECTOR	0.00	X					0	0	0	
(18) DANA MOODY	0.00									
DIRECTOR	0.00	X					0	0	0	
(19) ANNE MURNER	0.00									
DIRECTOR	0.00	X					0	0	0	
1b Sub-total							184,955			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							184,955			

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **1**

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

Section B. Independent Contractors

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

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

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

Form 990 (2012) **ELDERSERVE, INC.**

61-6024140

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

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

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

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

Section B. Independent Contractors

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

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

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

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

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

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question 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, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 252,994					
	b Membership dues	1b					
	c Fundraising events	1c 42,000					
	d Related organizations	1d					
	e Government grants (contributions)	1e 1,347,092					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 185,581					
	g Noncash contributions included in lines 1a-1f:	\$ 39,495					
	h Total. Add lines 1a-1f		1,827,667				
Program Service Revenue	2a PROGRAM FEES	Busn. Code	330,278	330,278			
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		330,278				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		33,916	33,916			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental exps.						
	c Rental inc. or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		352,166					
	b Less: cost or other basis & sales exps.						
		316,839					
	c Gain or (loss)						
		35,327					
	d Net gain or (loss)			35,327	35,327		
8a Gross income from fundraising events (not including \$ 42,000 of contributions reported on line 1c). See Part IV, line 18	a	75,004					
	b Less: direct expenses	b	16,660				
c Net income or (loss) from fundraising events			58,344				
9a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Busn. Code					
11a MISCELLANEOUS INCOME			6,552	6,552			
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			6,552				
12 Total revenue. See instructions.			2,292,084	406,073	0	0	

Form 990 (2012) **ELDERSERVE, INC.**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).
 Check if Schedule O contains a response to any question 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 governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,463,432	1,319,500	106,568	37,364
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	146,665	131,467	10,704	4,494
10 Payroll taxes	140,181	126,650	10,599	2,932
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	97,937	79,374	15,074	3,489
12 Advertising and promotion	14,911	14,131	780	
13 Office expenses	29,677	26,390	887	2,400
14 Information technology				
15 Royalties	22,750	22,750		
16 Occupancy	58,823	58,823		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	13,194	12,297	833	64
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates	13,031	11,671	1,360	
22 Depreciation, depletion, and amortization	32,151	29,814	2,337	
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a VOLUNTEER STIPENDS	160,049	160,049		
b PROGRAM SUPPLIES	50,509	45,559	2,262	2,688
c CONTRACT AND CASUAL LABOR	29,667	29,667		
d MAINTENANCE & VEHICLES	23,745	23,523	222	
e All other expenses	106,017	100,944	3,431	1,642
25 Total functional expenses. Add lines 1 through 24e	2,402,739	2,192,609	155,057	55,073
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year
Assets	1	120,827	1	22,807
	2		2	
	3	366,235	3	381,675
	4	97,971	4	113,685
	5		5	
	6		6	
	7		7	
	8		8	
	9	16,608	9	44,593
	10a	417,475		
	10b	340,233		
	10c	23,126	10c	77,242
	11	1,003,347	11	909,903
	12	26,968	12	25,026
	13		13	
	14		14	
15		15		
16	1,655,082	16	1,574,931	
17	167,837	17	167,055	
Liabilities	18		18	
	19	29,844	19	31,901
	20		20	
	21		21	
	22		22	
	23		23	
	24		24	
	25		25	
	26	197,681	26	198,956
	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		1,176,159	27	1,081,960
28		281,242	28	294,015
29			29	
Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
30			30	
31			31	
32			32	
33		1,457,401	33	1,375,975
34		1,655,082	34	1,574,931

61-6024140

Form 990 (2012) **ELDERSERVE, INC.**

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	2,292,084
2	Total expenses (must equal Part IX, column (A), line 25)	2,402,739
3	Revenue less expenses. Subtract line 2 from line 1	-110,655
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	1,457,401
5	Net unrealized gains (losses) on investments	29,229
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	
9	Other changes in net assets or fund balances (explain in Schedule O)	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	1,375,975

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

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

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization

ELDERSERVE, INC.

Employer identification number

61-6024140

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III—Functionally integrated
 - d Type III—Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2012

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,230,799	2,259,342	2,258,366	2,058,158	1,827,667	10,634,332
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2,230,799	2,259,342	2,258,366	2,058,158	1,827,667	10,634,332
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						10,634,332

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	2,230,799	2,259,342	2,258,366	2,058,158	1,827,667	10,634,332
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	36,392	43,333	35,318	33,807	33,916	182,766
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						10,817,098
12 Gross receipts from related activities, etc. (see instructions)					12	445,750
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	98.31%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	98.33%
16a 33 1/3% support test—2012. 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—2011. 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—2012. 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 IV 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—2011. 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 IV 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 9 of Part I or if the organization failed to qualify under Part II.
 If the organization fails to qualify under the tests listed below, please complete Part II.)

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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.)						

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage	
15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16 %

Section D. Computation of Investment Income Percentage	
17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17 %
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18 %
19a 33 1/3% support tests—2012. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>	
b 33 1/3% support tests—2011. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>	

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

Area with horizontal dotted lines for supplemental information.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

ELDERSERVE, INC.

Employer identification number

61-6024140

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

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

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

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

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

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

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

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$

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

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

a Revenues included in Form 990, Part VIII, line 1 ▶ \$

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

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII Yes No

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Temporarily restricted endowment %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

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

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

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		417,475	340,233	77,242
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				77,242

Part VII Investments—Other Securities. 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)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities. 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)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. FIN 48 (ASC 740) Footnote. 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

1	Total revenue, gains, and other support per audited financial statements		1	2,447,973
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a	29,229	
b	Donated services and use of facilities	2b	110,000	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	16,660	
e	Add lines 2a through 2d		2e	155,889
3	Subtract line 2e from line 1		3	2,292,084
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,292,084

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

1	Total expenses and losses per audited financial statements		1	2,529,399
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	110,000	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	16,660	
e	Add lines 2a through 2d		2e	126,660
3	Subtract line 2e from line 1		3	2,402,739
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	2,402,739

Part XIII Supplemental Information

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

PART X - FIN 48 FOOTNOTE

ELDERSERVE, INC. IS A NOT-FOR-PROFIT ORGANIZATION THAT IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE ORGANIZATION EVALUATES ITS UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH APPLICABLE STANDARDS. THE ORGANIZATION HAS EVALUATED ITS TAX POSITIONS AND BELIEVES THAT IT HAS NONE THAT ARE UNCERTAIN.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$ 16,660

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$ 16,660

Part XIII Supplemental Information (continued)

Area with horizontal dotted lines for supplemental information.

**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" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

ELDERSERVE, INC.

Employer identification number

61-6024140

Part I

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

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 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
		CHAMPION FOR AG (event type)	FUNDRAISING (event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	98,982	18,022	117,004
	2	Less: Contributions	27,616	14,384	42,000
	3	Gross income (line 1 minus line 2)	71,366	3,638	75,004
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	16,546	114	16,660
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Combine line 3, column (d), and line 10				58,344

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

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

9 Enter the state(s) in which the organization operates gaming activities:
 a Is the organization licensed to operate 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:

11 Does the organization operate 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 operated in:
a The organization's facility 13a %
b An outside facility 13b %

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

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

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

.....

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2012

Open To Public Inspection

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

Department of the Treasury
Internal Revenue Service

Employer identification number
61-6024140

Name of the organization

ELDERSERVE, INC.

Part I Types of Property		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts			39,495	FAIR MARKET VALUE
25	Other ▶ (PROGRAM SUPPLIE)	X	2		
26	Other ▶ ()				
27	Other ▶ ()				
28	Other ▶ ()				

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

29

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

	Yes	No
30a		X
31		X
32a		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 non-standard contributions?

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

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

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

Part II

Supplemental Information. Complete this part to 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.

Area with horizontal dotted lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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.

OMB No. 1545-0047

2012

Open to Public
Inspection

Employer identification number

61-6024140

ELDERSERVE, INC.

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

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

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

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

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

Schedule O (Form 990 or 990-EZ) (2012)

Name of the organization

ELDERSERVE, INC.

Employer identification number

61-6024140

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

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

DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$ 16,660

DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$ -16,660

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2012

Attachment Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

ELDERSERVE, INC.

Identifying number
61-6024140

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	13,032

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	13,032
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2012)

THERE ARE NO AMOUNTS FOR PAGE 2

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) ELDERSERVE INC	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input checked="" 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) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) <u> a </u> Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.) 411 E. MUHAMMAD ALI BLVD. City, state, and ZIP code LOUISVILLE KY 40202	Requester's name and address (optional)
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number	
[] [] [] - [] [] - [] [] [] []	
Employer identification number	
6 1 - 6 0 2 4 1 4 0	

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 on page 3.

Sign Here	Signature of U.S. person ▶ <i>Julie M. Greenman</i>	Date ▶ <i>4/23/14</i>
------------------	---	-----------------------

General Instructions

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

Future developments. The IRS has created a page on www.irs.gov/w9 for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2508
Cincinnati, OH 45201

Date: JAN 10 1992

Person to Contact:

Gordon Schnur

Telephone Number:

513-684-3957

Refer Reply to:

EP/EO

Employer Identification Number:

61-6024140

Elderserve Inc.
411 E. Muhammad Ali Blvd.
Louisville, KY 40202-1596

Dear Sir or Madam:

This is in response to you requesting a copy of your determination letter.

Our records indicate that by a determination letter issued in February, 1968 your organization was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

The classification was based on the assumption that your operations would continue as stated in the application. If your sources of support, or your purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on your exempt status and foundation status.

As of January 1, 1984, you are liable for taxes under Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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

(2)

Elderserve Inc.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

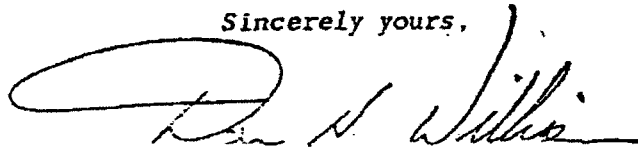
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are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

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, you may contact us at the address or telephone number shown in the heading of this letter.

This is an affirmation letter.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Don H. Williams". The signature is written in dark ink and is positioned above the typed name and title.

Don H. Williams
Acting District Director

ARTICLES OF INCORPORATION

OF

SENIOR HOUSE, INC.

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

ARTICLE I

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

ARTICLE II

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

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

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

STATE OF KENTUCKY)
(
COUNTY OF JEFFERSON)

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

My notarial commission will expire Jan. 14, 1966.

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

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

Original copy filed and
recorded
Sept. 10, 1962

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

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

3. In furtherance of the aforesaid purposes,

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

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

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

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

such property or reinvest the proceeds thereof as herein permitted.

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

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

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

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

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

4. The Corporation shall have the following additional powers:

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

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

ARTICLE III

1. The Corporation shall have perpetual duration.

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

3. The Corporation may be dissolved:

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

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

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

ARTICLE IV

1. The Corporation shall have neither capital stock nor stockholders, and its business and affairs shall not be conducted for private pecuniary gain or profit, nor shall any of its gain, profit or property inure to the incorporators thereof, or to any members or director thereof, nor to any officer thereof, except as compensation for services actually rendered, but its entire gain, profit, net earnings and property shall be devoted exclusively to the religious, charitable, scientific, literary and educational purposes set out and referred to in Article II hereof.

2. It shall, nevertheless, be competent for the Corporation to cause to be issued to its members and its directors, or both certificates in such form as its Board of Directors may determine, evidencing a membership or directorship, or both, of the person to whom any such certificate is issued.

ARTICLE V

Until otherwise changed, the principal office of the Corporation shall be c/o The Louisville Trust Company, 200 S. Fifth Street, Louisville, Kentucky, and the name and address, including street number of its resident agent for service of process are William L. Jones, c/o The Louisville Trust Company, 200 S. Fifth Street, Louisville, Kentucky.

ARTICLE VI

The names and postoffice addresses of its directors who are to serve until the first annual meeting of its members, or until the size of the directorate is determined and it be filled

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

Mathilda Meyer
4615 Hanford Lane
Louisville, Kentucky

Jean F. Traub
524 Ridgewood Road
Louisville, Kentucky

Marion W. Horner
113 Eribal Road
Louisville, Kentucky

George D. Kobick
213 Norbourne Boulevard
Louisville, Kentucky

William L. Jones
200 South Fifth Street
Louisville, Kentucky

ARTICLE VII

1. The five persons listed in Article VI above shall constitute the original Board of Directors.

2. The Corporation shall have between twelve and twenty directors, the exact number to be determined by the Corporation's By-Laws.

3. Vacancies in the Board of Directors shall be filled by the directors themselves in any manner they shall determine.

4. The term of the directors and other matters pertaining to them shall be determined in the By-Laws.

5. The directors shall determine a quorum for the conduct of their business.

ARTICLE VIII

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

the directors.

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

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

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

Mathilda Meyer

Jean F. Traub

Marion V. Warner

George D. Kobick

William C. Jones

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

RECEIVED & FILED

#807

SEP 2 5 1990

dep

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

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

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

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

ARTICLE 1

The name of the Corporation shall be:

ElderServe, Inc.

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

SENIOR HOUSE, INC.

BY:

Robert K. Mulleard

TITLE:

Vice President

COMMONWEALTH OF KENTUCKY)
COUNTY OF JEFFERSON)


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

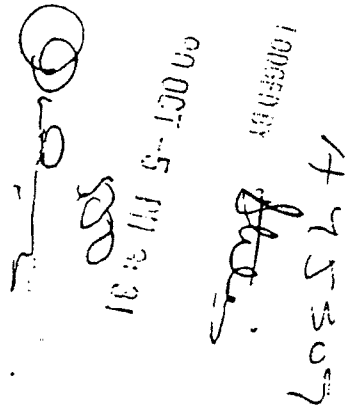
My commission expires: Sept. 26, 1991



NOTARY PUBLIC
State at Large

THIS INSTRUMENT PREPARED BY:


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


10 OCT 5 1990
10065001
1475307

END

Commonwealth of Kentucky

Department of State



Office of Secretary of State

HENRY H. CARTER, SECRETARY
DOMESTIC CORPORATION DEPARTMENT

NON-STOCK CORPORATION

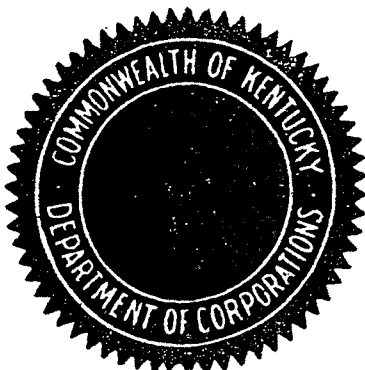
I, HENRY H. CARTER, Secretary of the State of Kentucky,
hereby certify that Articles of Incorporation of the

SENIOR HOUSE, INC.

(Louisville, Kentucky)

has this day been filed in my office.

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



SECRETARY OF STATE

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

By Henry H. Carter
Secretary of State

A. J. Lynn
Assistant Secretary of State

ELDERSERVE, INC.

Financial Statements and Independent Auditors' Reports

Years Ended June 30, 2013 and 2012

ELDERSERVE, INC.
Financial Statements and Independent Auditors' Report
Years Ended June 30, 2013 and 2012

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1
Audited Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	6
Statements of Cash Flows	8
Notes to Financial Statements	9
Supplementary Information:	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	14

- Certified Public Accountants
- Business Advisors

p: 812.945.5236
f: 812.949.4095
w: rodefermoss.com
301 E Elm Street
New Albany, IN 47150



Independent Auditors' Report

To the Officers and Directors
ElderServe, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of ElderServe, Inc. (a nonprofit organization), which comprise the Statements of Financial Position as of June 30, 2013 and 2012, and the related Statements of Activities, Functional Expenses, and Cash Flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ElderServe, Inc. as of June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2013, on our consideration of ElderServe, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ElderServe, Inc.'s internal control over financial reporting and compliance.

Rodefer Moss & Co, PLLC

Rodefer Moss & Co, PLLC
New Albany, Indiana
October 1, 2013

ELDERSERVE, INC.
 Statements of Financial Position
 June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u> (as restated)
ASSETS		
Cash	\$ 22,807	\$ 120,827
Unconditional promise to give - United Way	252,994	254,580
Accounts receivable, net allowance for doubtful accounts	113,685	97,971
Grants receivable	128,681	111,655
Prepaid expenses	44,593	16,608
Investments	934,929	1,030,315
Property and equipment, net of accumulated depreciation	<u>77,242</u>	<u>23,126</u>
Total assets	<u>\$ 1,574,931</u>	<u>\$ 1,655,082</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 41,939	\$ 33,748
Accrued payroll and related expenses	118,620	134,089
Deposits and deferred revenue	31,901	29,844
Lease payable	<u>6,496</u>	<u>-</u>
Total liabilities	<u>198,956</u>	<u>197,681</u>
Net Assets		
Unrestricted	1,081,960	1,176,159
Temporarily restricted	<u>294,015</u>	<u>281,242</u>
Total net assets	<u>1,375,975</u>	<u>1,457,401</u>
Total liabilities and net assets	<u>\$ 1,574,931</u>	<u>\$ 1,655,082</u>

See notes to financial statements.

ELDERSERVE, INC.
Statement of Activities
Year Ended June 30, 2013

	Unrestricted	Temporarily Restricted	Total
Support and Revenues			
Federal and State government grants	\$ 1,257,292	\$ -	\$ 1,257,292
Program fees	330,278	-	330,278
Metro United Way	-	252,994	252,994
Other grants	76,756	41,021	117,777
In-kind facilities	110,000	-	110,000
Local government grants	89,800	-	89,800
Fundraising	75,004	-	75,004
Contributions	70,309	-	70,309
Other in-kind contributions	39,495	-	39,495
Realized gain (loss)	35,327	-	35,327
Investment income	33,916	-	33,916
Unrealized gain (loss) on investments	29,229	-	29,229
Miscellaneous	6,552	-	6,552
	<u>2,153,958</u>	<u>294,015</u>	<u>2,447,973</u>
Total revenues, gains, and other support			
Net assets released from restrictions	<u>281,242</u>	<u>(281,242)</u>	<u>-</u>
Total support and revenues	2,435,200	12,773	2,447,973
Expenses			
Program Services			
Social Services	1,534,269	-	1,534,269
Social Development	758,357	-	758,357
	<u>2,292,626</u>	<u>-</u>	<u>2,292,626</u>
Total program services			
Administrative	165,040	-	165,040
Fundraising	71,733	-	71,733
	<u>2,529,399</u>	<u>-</u>	<u>2,529,399</u>
Total expenses			
Change in net assets	(94,199)	12,773	(81,426)
Net assets, beginning of year (as restated)	<u>1,176,159</u>	<u>281,242</u>	<u>1,457,401</u>
Net assets, end of year	<u>\$ 1,081,960</u>	<u>\$ 294,015</u>	<u>\$ 1,375,975</u>

ELDERSERVE, INC.
Statement of Activities (as restated)
Year Ended June 30, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenues			
Federal and State government grants	\$ 1,581,694	\$ -	\$ 1,581,694
Program fees	263,498	-	263,498
Metro United Way	-	250,539	250,539
In-kind facilities	117,459	-	117,459
Fundraising	92,271	-	92,271
Local government grants	89,800	-	89,800
Other grants	57,955	30,703	88,658
Contributions	49,764	-	49,764
Investment income	33,807	-	33,807
Realized gain (loss)	33,296	-	33,296
Other in-kind contributions	26,177	-	26,177
Miscellaneous	9,894	-	9,894
Unrealized gain (loss) on investments	<u>(20,390)</u>	<u>-</u>	<u>(20,390)</u>
Total revenues, gains, and other support	2,335,225	281,242	2,616,467
Net assets released from restrictions	<u>251,796</u>	<u>(251,796)</u>	<u>-</u>
Total support and revenues	2,587,021	29,446	2,616,467
Expenses			
Program Services			
Social Services	1,692,837	-	1,692,837
Social Development	<u>812,623</u>	<u>-</u>	<u>812,623</u>
Total program services	2,505,460	-	2,505,460
Administrative			
Fundraising	173,342	-	173,342
Total expenses	<u>83,483</u>	<u>-</u>	<u>83,483</u>
Total expenses	<u>2,762,285</u>	<u>-</u>	<u>2,762,285</u>
Change in net assets	(175,264)	29,446	(145,818)
Net assets, beginning of year	<u>1,351,423</u>	<u>251,796</u>	<u>1,603,219</u>
Net assets, end of year	<u>\$ 1,176,159</u>	<u>\$ 281,242</u>	<u>\$ 1,457,401</u>

See notes to financial statements.

ELDERSERVE, INC.
Statement of Functional Expenses
For the Year Ended June 30, 2013

	Program Services			General and Administrative	Fundraising	Total Expenses
	Social Service	Social Development	Total			
Salaries and wages	\$ 992,567	\$ 326,933	\$ 1,319,500	\$ 106,568	\$ 37,364	\$ 1,463,432
Volunteer stipends	-	160,049	160,049	-	-	160,049
Benefits	86,290	45,177	131,467	10,704	4,494	146,665
Payroll taxes	97,377	29,273	126,650	10,599	2,932	140,181
Contributed facilities	75,549	24,468	100,017	9,983	-	110,000
Professional services	49,926	29,448	79,374	15,074	3,489	97,937
Program supplies	26,184	19,375	45,559	2,262	13,513	61,334
Travel reimbursement	40,949	17,874	58,823	-	-	58,823
Insurance	20,900	8,914	29,814	2,337	-	32,151
Contract and casual labor	19,821	9,846	29,667	-	-	29,667
Maintenance and vehicles	12,216	11,307	23,523	222	-	23,745
Building maintenance	11,097	11,096	22,193	-	-	22,193
Advertising and marketing	10,528	3,603	14,131	780	5,835	20,746
Utilities	10,230	10,231	20,461	-	-	20,461
Volunteer support	-	17,862	17,862	-	-	17,862
Telephone	10,453	5,529	15,982	419	141	16,542
Office supplies	10,095	3,464	13,559	962	54	14,575
Depreciation	8,623	3,048	11,671	1,360	-	13,031
Building supplies	6,621	3,844	10,465	678	-	11,143
Training and conferences	7,929	1,870	9,799	498	55	10,352
Dues, subscriptions, and fees	6,658	2,462	9,120	847	50	10,017
Printing and copying	4,470	3,170	7,640	(235)	1,544	8,949
Other	5,365	2,064	7,429	806	-	8,235
Postage	3,392	1,799	5,191	160	802	6,153
Local mileage	4,534	1,081	5,615	110	39	5,764
Trustee	3,623	1,281	4,904	571	-	5,475
Bad debt	5,136	-	5,136	-	-	5,136
Board and committee meetings	1,447	1,051	2,498	335	9	2,842
Rent	2,289	-	2,289	-	-	2,289
Volunteers	-	2,238	2,238	-	-	2,238
Newsletter	-	-	-	-	1,412	1,412
Total	\$ 1,534,269	\$ 758,357	\$ 2,292,626	\$ 165,040	\$ 71,733	\$ 2,529,399

See notes to financial statements.

ELDERSERVE, INC.
Statement of Functional Expenses (as restated)
For the Year Ended June 30, 2012

	Program Services			General and Administrative	Fundraising	Total Expenses
	Social Service	Social Development	Total			
Salaries and wages	\$ 1,148,654	\$ 396,013	\$ 1,544,667	\$ 120,592	\$ 37,364	\$ 1,702,623
Benefits	100,698	41,254	141,952	14,387	3,972	160,311
Volunteer stipends	-	158,969	158,969	-	-	158,969
Payroll taxes	96,114	32,310	128,424	11,152	3,141	142,717
Contributed facilities	80,540	27,269	107,809	9,650	-	117,459
Program supplies	27,653	16,890	44,543	2,054	27,066	73,663
Professional services	33,021	17,359	50,380	7,097	-	57,477
Travel reimbursement	42,091	15,144	57,235	-	-	57,235
Contract and casual labor	22,164	8,938	31,102	-	-	31,102
Insurance	18,710	8,141	26,851	1,956	-	28,807
Utilities	11,963	11,963	23,926	-	-	23,926
Building maintenance	10,539	10,540	21,079	-	-	21,079
Office supplies	14,493	4,929	19,422	814	331	20,567
Maintenance and vehicles	10,638	9,526	20,164	264	-	20,428
Volunteer support	-	20,115	20,115	-	-	20,115
Telephone	10,724	5,633	16,357	340	461	17,158
Advertising and marketing	6,339	821	7,160	315	7,707	15,182
Training and conferences	10,282	3,417	13,699	400	153	14,252
Printing and copying	7,195	5,179	12,374	-	111	12,485
Building supplies	6,590	4,179	10,769	573	-	11,342
Trustee	6,267	2,253	8,520	953	-	9,473
Depreciation	5,934	2,133	8,067	902	-	8,969
Local mileage	6,210	2,005	8,215	53	24	8,292
Postage	3,473	1,908	5,381	196	1,070	6,647
Other	4,203	1,467	5,670	567	-	6,237
Dues, subscriptions, and fees	3,596	1,541	5,137	333	40	5,510
Newsletter	725	632	1,357	547	1,883	3,787
Board and committee meetings	832	704	1,536	193	160	1,889
Bad debt	1,541	-	1,541	-	-	1,541
Rent	1,538	-	1,538	-	-	1,538
Volunteers	110	1,391	1,501	4	-	1,505
Total	\$ 1,692,837	\$ 812,623	\$ 2,505,460	\$ 173,342	\$ 83,483	\$ 2,762,285

See notes to financial statements.

ELDERSERVE, INC.
Statements Cash Flows
Years Ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u> <u>(as restated)</u>
Cash Flows From Operating Activities		
Changes in Net Assets		
Adjustments to reconcile changes in net assets to net cash flows from operating activities:	\$ (81,426)	\$ (145,818)
Depreciation	13,031	8,969
Loss on disposal of assets	111	-
Decrease (increase) in assets:		
Grants receivable	(17,026)	14,610
Unconditional promise to give - United Way	1,586	(4,641)
Accounts receivable	(15,714)	(19,997)
Prepaid expenses	(27,985)	(15,130)
Unrealized (gain) loss on investments	(29,229)	20,390
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	8,191	82,947
Accrued payroll and related expenses	(15,469)	(690)
Deposits and deferred revenue	2,057	2,372
Net cash flows from operating activities	<u>(161,873)</u>	<u>(56,988)</u>
Cash Flows From Investing Activities		
Purchase of property and equipment	(67,258)	(6,270)
Purchase of investments	(192,224)	(1,874,592)
Sale of investments	316,839	1,984,258
Net cash flows from investing activities	<u>57,357</u>	<u>103,396</u>
Cash Flows From Financing Activities		
Capital lease	6,606	-
Payments on capital lease	(110)	-
Net cash flows from financing activities	<u>6,496</u>	<u>-</u>
Net change in cash and cash equivalents	(98,020)	46,408
Cash and cash equivalents at the beginning of the year	<u>120,827</u>	<u>74,419</u>
Cash and cash equivalents at the end of the year	<u>\$ 22,807</u>	<u>\$ 120,827</u>

See notes to financial statements.

ELDERSERVE, INC.
Notes to Financial Statements
June 30, 2013 and 2012

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

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

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

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

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

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

Certain contributed materials and services are recorded as support and expensed at fair market value when determinable, otherwise at values indicated by the donor. Contributed facilities are recorded as support and expensed at fair market value. For the years ended June 30, 2013 and 2012, the Organization received donated services and materials valued at \$39,495 and \$26,177, respectively.

The Housing Authority of Louisville provides ElderServe, Inc.'s main facility consisting of offices and activity areas. The 10,000 square feet of floor space is located in Dosker Manor in Louisville, Kentucky. Occupancy by ElderServe, Inc. continues on a month-to-month basis. For the years ended June 30, 2013 and 2012, the Organization received donated use of facilities valued at \$110,000 and \$117,459, respectively.

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

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

Grants and Accounts Receivable - Grants and accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Promises to give and receivables are considered uncollectible if payment is not received in accordance with the contractual terms. Prior to the year ended June 30, 2013, it had been the Organization's policy to charge off uncollectable accounts receivable when management determined the receivable would not be collected. During the year ended June 30, 2013, the Organization established an allowance for doubtful accounts in the amount of \$5,000.

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

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

Property and Equipment - Property and equipment are stated at cost less accumulated depreciation. The costs of additions and betterments are capitalized and expenditures for repairs and maintenance are expensed in the period incurred. When items of property and equipment are sold or retired, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in income. Depreciation is provided over the estimated useful lives of the assets on the straight-line basis. The range of estimated useful lives for assets is 5-7 years. The Organization's policy is to expense assets costing \$500 or less. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

Income Taxes - ElderServe, Inc. is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization evaluates its uncertain tax positions in accordance with applicable standards. The Organization has evaluated its tax positions and believes that it has none that are uncertain. At the Statement of Financial Position date, ElderServe, Inc.'s Form 990s for the years ending June 30, 2013, 2012, and 2011 remained subject to examination by the Internal Revenue Service.

Advertising - Advertising costs are expensed as incurred. Advertising expense was \$20,746 and \$15,182 for the years ending June 30, 2013 and 2012, respectively.

Date of Management's Review - Management has evaluated events and transactions occurring subsequent to the Statement of Financial Position date of June 30, 2013 for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through October 1, 2013, the date these financial statements were available to be issued.

NOTE 2 - PRIOR PERIOD ADJUSTMENTS

As a result of a review of the Organization's accrued payroll expenses, it was discovered that accrued vacation was not properly recognized during the year ended June 30, 2012. The practice of the Organization is the accrual of up to two years of vacation leave, which could be paid out upon leaving the Organization. However, the policy stated that up to one year of vacation could be accrued by employees and would not be paid out upon discharge from employment or voluntary resignation without two weeks notice. The policy is currently being revised to be consistent with practice. The error resulted in an understatement of accrued payroll and related expenses and an overstatement of change in net assets and unrestricted net assets in the year ended June 30, 2012. The accrued vacation attributable to the fiscal year ended June 30, 2012 was \$65,257.

Upon research, it was determined that due to an accounting error from a previous period amounts classified as permanently restricted net assets in prior period did not meet the qualifications. Therefore, the amount of \$605,334 previously classified as permanently restricted net assets was reclassified to unrestricted net assets at June 30, 2013 and 2012.

Revenue from the CATCH Grant from the OASIS Institute was determined to have been improperly recognized during the year ended June 30, 2012. Portions of the grant received for which expenses had not yet been incurred were recorded as deferred revenue; however quarterly allocations of the grant were paid to the Organization regardless of when expenses were incurred. Amounts presented as deferred revenue, as well as the allocation amount for the quarter ending June 30, 2012, should have been recognized as revenue and classified as temporarily restricted net assets. Additionally, the quarter ending June 30, 2012 allocation not yet received should have been recognized as a receivable.

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

NOTE 2 - PRIOR PERIOD ADJUSTMENTS - (Continued)

The effect of the restatements as of and for the year ended June 30, 2012 is as follows:

	June 30, 2012	
	As previously reported	Restated
Accrued payroll and related expenses	\$ 68,832	\$ 134,089
Grants receivable	105,848	111,655
Deposits and deferred revenue	52,511	29,844
Salaries and wages	1,637,366	1,702,623
Other grant revenue	60,184	88,658
Change in net assets	(109,035)	(145,818)
Unrestricted net assets	636,082	1,176,159
Temporarily restricted net assets	252,768	281,242
Permanently restricted net assets	605,334	-

NOTE 3 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

The Organization's investments consist of cash, bonds, mutual funds, REIT, alternative investment strategies, and equity stock recorded at fair market value. In accordance with the Fair Value Measurements Topic of the FASB Accounting Standards Codification, the following tables represent the Organization's fair value hierarchy for its financial assets measured at fair value on a recurring basis as of June 30, 2013 and 2012. Equities are measured at net asset value (NAV) of shares at year-end; all investments are included in Level 1 of the fair value hierarchy:

	June 30, 2013		
	Cost	Fair Value	Unrealized Appreciation
Level 1 investments:			
Cash and cash equivalents	\$ 25,026	\$ 25,026	\$ -
Mutual fund/debt investments	356,409	375,579	19,170
Real estate	55,082	61,075	5,993
Alternative strategies	87,104	87,836	732
Equities	305,529	385,413	79,884
Total investments	<u>\$ 829,150</u>	<u>\$ 934,929</u>	<u>\$ 105,779</u>

	June 30, 2012		
	Cost	Fair Value	Unrealized Appreciation
Level 1 investments:			
Cash and cash equivalents	\$ 26,968	\$ 26,968	\$ -
Mutual fund/debt investments	386,005	414,202	28,197
Real estate	57,530	65,430	7,900
Alternative strategies	98,656	98,112	(544)
Equities	384,606	425,603	40,997
Total investments	<u>\$ 953,765</u>	<u>\$ 1,030,315</u>	<u>\$ 76,550</u>

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

NOTE 4 - GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable consist of the following:

	Years Ending June 30,	
	<u>2013</u>	<u>2012</u>
Metro United Way	\$ 252,994	\$ 254,580
Other	66,170	23,284
Adult Day Care	49,967	34,115
KIPDA	49,258	63,727
Home Care	39,443	33,961
VOCA	25,556	19,855
Senior Companion Program	12,845	8,976
Louisville Center Community Centers, Inc.	3,687	9,738
Employee Advances	440	250
Department of Justice	-	15,720
Gross receivables	\$ 500,360	\$ 464,206
Allowance for doubtful accounts	(5,000)	-
Total receivables	<u>\$ 495,360</u>	<u>\$ 464,206</u>

NOTE 5 - FIXED ASSETS

Fixed assets consist of the following:

	Years Ending June 30,	
	<u>2013</u>	<u>2012</u>
Furniture and equipment	\$ 417,475	\$ 406,768
	417,475	406,768
Less: accumulated depreciation	<u>(340,233)</u>	<u>(383,642)</u>
Total fixed assets	<u>\$ 77,242</u>	<u>\$ 23,126</u>

NOTE 6 - LINE OF CREDIT

On September 23, 2011 the Organization obtained a \$150,000 line of credit with Fifth Third Bank. The line of credit matures on December 15, 2013 and is secured by the investment account. Interest on the outstanding balance is computed at a floating rate per annum equal to 2.15% above the LIBOR rate. At June 30, 2013 and 2012, the outstanding balance due for the line of credit was \$0 and \$0.

NOTE 7 - CAPITAL LEASE OBLIGATIONS

The Organization leases a telephone system, under a capital lease through May 2017. The assets and liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset. The assets are depreciated over their estimated productive lives. Depreciation of assets under capital leases is included in depreciation expense for the year ending June 30, 2013. The purchase price of \$31,606 was partially funded by a grant in the amount of \$25,000. A warranty was included and recorded as a prepaid expense and will be recognized over the one year warranty period. The amount not funded by the grant represents the capital lease. Interest rate on the capital lease is 8% and is imputed based on the lessor's implicit rate of return. The capital lease has a purchase option of \$1.00.

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

NOTE 7 - CAPITAL LEASE OBLIGATIONS - (Continued)

Following is a summary of property held under capital lease:

Telephone system	\$	28,932
Less: Accumulated depreciation		<u>(964)</u>
Net book value		<u>\$ 27,968</u>

Future minimum lease payments under capital leases as of June 30, 2013 are as follows:

<u>Year ending June 30,</u>		
2014	\$	1,321
2015		1,321
2016		1,321
2017		1,321
2018		<u>1,212</u>
	<u>\$</u>	<u>6,496</u>

NOTE 8 - OPERATING LEASES

The Organization has various facilities and operating leases. The following schedule represents future minimum lease payments for operating leases over the remaining lease terms:

<u>Year ending June 30,</u>		
2014	\$	6,402
2015		6,120
2016		5,710
2017		<u>5,710</u>
	<u>\$</u>	<u>23,942</u>

NOTE 9 - TEMPORARILY RESTRICTED NET ASSETS

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

	<u>2013</u>		<u>2012</u>
Metro United Way	\$ 252,994	\$	252,768
Humana Foundation	33,000		-
OASIS Institute	<u>8,021</u>		<u>28,474</u>
Total temporarily restricted net assets	<u>\$ 294,015</u>	<u>\$</u>	<u>281,242</u>

NOTE 10 - EMPLOYEE BENEFITS

The Organization provides a 403(b) pension plan ("the plan") whereby participants may contribute a portion of their salary to the plan. The Organization contributes 10% of the first 5% of each participant's contribution. The Organization may make additional contributions to the accounts of eligible employees at the discretion of ElderServe, Inc.'s Board of Directors. Participants are immediately vested in their contributions, with 100% vesting in ElderServe, Inc.'s contributions after four years of service. For the years ended June 30, 2013 and 2012, the Organization contributed \$2,902 and \$2,972, respectively, to the plan.

ELDERSERVE, INC.

General Information

Organization Number 0048013
Name ELDERSERVE, INC.
Profit or Non-Profit N - Non-profit
Company Type KCO - Kentucky Corporation
Status A - Active
Standing G - Good
State KY
File Date 9/10/1962
Organization Date 9/10/1962
Last Annual Report 4/28/2014
Principal Office 411 E. MUHAMMAD ALI BLVD.
LOUISVILLE, KY 40202
Registered Agent JULIE W. GUENTHNER
411 E. MUHAMMAD ALI BLVD.
LOUISVILLE, KY 40202

Current Officers

President MR. KENNETH COOK
Vice President MR. BRIAN LOWER
Secretary MS. JULIA MEREDITH
Treasurer MS. DEBBIE P. PREWITT
Director MR. A FRAZIER CURRY
Director MR. THOMAS C. FENTON
Director MS. ELEANOR L. FOREMAN
Director MR. CARL A. AMOROSE, JR.
Director MR. W. MICHAEL HANKS

Individuals / Entities listed at time of formation

Director MATILDA MEYER
Director JEAN F. TRAUB
Director MARION W. HORNER
Director GEO. D. KOBICK
Director WM. L. JONES
Director MATILDA MEYER
Director JEAN F. TRAUB
Director MARION W. HORNER
Director GEO. D. KOBICK
Director WM. L. JONES
Incorporator MATHILDA MEYER
Incorporator JEAN F. TRAUB
Incorporator MARION W. HORNER

<u>Amendment</u>	3/4/1974	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	5/31/1973	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	1/18/1968	5 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1963	7 pages	<u>tiff</u>	<u>PDF</u>
<u>Articles of Incorporation</u>	9/10/1962	11 pages	<u>tiff</u>	<u>PDF</u>

Assumed Names

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	4/28/2014 3:42:23 PM	4/28/2014	
Annual report	6/18/2013 8:24:45 AM	6/18/2013	
Registered agent address change	5/29/2013 9:48:57 AM	5/29/2013	
Annual report	5/23/2012 9:45:14 AM	5/23/2012	
Annual report	6/2/2011 10:36:54 AM	6/2/2011	
Annual report	6/23/2010 11:54:33 AM	6/23/2010	
Annual report	5/12/2009 12:44:05 PM	5/12/2009	
Annual report	6/5/2008 8:42:41 AM	6/5/2008	
Annual report	5/16/2007 11:32:20 AM	5/16/2007	
Annual report	5/26/2006 2:07:00 PM	5/26/2006	
Registered agent address change	10/4/1995	10/4/1995	
Survivor	9/22/1994	9/22/1994	<u>KENTUCKY ASSOCIATION FOR OLDER PERSONS EDUCATION AND RESEARCH FOUNDATION, INC.</u>
Amendment previous name	10/2/1990	10/2/1990	<u>SENIOR HOUSE, INC.</u>

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	7/26/2004	7 pages
Annual Report	8/26/2003	1 page
Annual Report	8/22/2002	8 pages
Annual Report	7/25/2001	5 pages
Annual Report	6/29/2000	5 pages
Annual Report	8/17/1999	1 page
Annual Report	7/7/1998	5 pages
Annual Report	7/1/1997	4 pages
Annual Report	7/1/1996	3 pages

ElderServe Board of Directors

Title	First Name	Last Name	FY Start	End	Employment
	Carl	Amorose	2006		2015 Norton Healthcare
	Gladys	Barclay	2014		2017 B.F. Companies
	Stephen	Berger	2014		2017 Wyatt Tarrant & Combs
P 2014	Kenneth	Cook	2009		2015 UPS
	A. Frazier	Curry	2001		2016 Community Volunter
	Thomas	Fenton	2003		2015 Mogan & Pottinger
	Eleanor	Foreman	2007		2016 Bellsouth
	Sandra	Fuqua	2014		2017 TARC
	W. Michael	Hanks	2009		2015 BNY Melon
	J. Dwayne	Hart	2011		2014 Trover Solutions
	Christopher	Kipper	2011		2014 Louisville Visitors Bureau
VP 2014	Brian	Lower	2010		2016 Trover Solutions
S 2014	Julia	Meredith	1996		2016 Monroe Shine
	Dana	Moody	2010		2016 Passport Health
	Colleen	Morris	2012		2015 Brown Forman
	Anne	Murner	2000		2015 Community Volunter
	Carolyn	Neustadt	2005		2014 National Council of Jewish Wome
	Merrily	Orsini	2012		2015 Core Cubed
T 2014	Deborah	Prewitt	1999		2014 Citizens Union Bank
	Eric	Schrenger	2010		2016 LG&E
	M. Celeste	Shawler	2009		2015 University of Louisville
	Lydia	Shina	2009		2015 Acceptance Capital
	Stan	Sims	2014		2017 Stan Sims Law
	Sharon	Weissbach	2008		2014 PNC
	Vicki	Welch	2008		2016 Louisville Metro Council
	Kippy	Young	2014		2017 Kindred Healthcare