



## NDF NON-PROFIT APPLICATION CHECKLIST

<b>Legal Name of Applicant Organization:</b> ElderServe		
Program Name: ElderServe Data Cabling	Request Amount: \$5,000	Yes/No/NA
<b>Request form:</b> Is the NDF request form signed by all Council Member(s) appropriating funding?		yes
<b>Request form:</b> Is the funding proposed less than or equal to the request amount?		yes
<b>Request form:</b> Have all known Council or Staff relationships to the Agency been adequately disclosed on the cover sheet?		yes
<b>Application Page 1:</b> Has prior Metro funds committed/granted been disclosed?		yes
<b>Application Page 1:</b> Is the application properly signed and dated by authorized signatory?		yes
<b>Application Page 3:</b> Reimbursement funding – One or two boxes checked if any expenses are incurred before the grant award period. Is all required documentation included?		N/A
<b>Application Pages 3 – 5:</b> Is the proposed public purpose of the program well-documented?		yes
<b>Application 4:</b> Is there adequate documentation of how the proceeds of the fundraiser will be spent?		yes
<b>Application Budget Page 6:</b> 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?		yes
<b>Faith Based Organizations:</b> Is the signed Faith Based Form signed and included?		N/A
<b>Jefferson County Only:</b> Will all funding be spent in Louisville/Jefferson County?		yes
<b>Capital Project(s) request:</b> Is the cost estimate(s) from proposed vendor(s) included?		yes
<b>Good Standing:</b> Is the entity in good standing with: <ul style="list-style-type: none"> <li>• Kentucky Secretary of State – include Secretary of State website information on organization</li> <li>• Louisville Metro Government – check OMB monthly report filed in Council Financial Reports</li> <li>• Internal Revenue Service – most recent Form 990 included</li> </ul>		yes
<b>Separate Taxing Districts:</b> 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
<b>Small Cities:</b> 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
<b>Operating Requests:</b> Is recommended operating funding less than or equal to 33% of total operating budget?		NO
<b>IRS Exempt Proof:</b> Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?		yes
<b>Operating Budget:</b> Is the organization's current fiscal year operating budget included?		yes
<b>Ordinance Required:</b> Is the amount committed by Council members greater than \$5,000 to any one project/program within an organization in this fiscal year.		NO
<b>Board Members:</b> Is the entity's board member list (with term length/term limits) included?		yes
<b>Staff:</b> Is a list of the highest paid staff included with their expected annual personnel costs?		yes
<b>Annual Audit:</b> Is the most recent annual audit (if required by organization) included?		yes
<b>Rent Requests:</b> Is a copy of signed lease included?		N/A
<b>Articles of Incorporation:</b> Are the Articles of Incorporation of the organization included?		yes
<b>IRS Form W-9:</b> Is the IRS Form W-9 included?		yes
<b>Evaluation Forms:</b> Are the evaluation forms (if program participants are given evaluation forms) included?		yes
<b>Affirmative Action:</b> Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required by the organization)?		yes
Prepared by: <i>Allison Olives</i>		Date: <i>6/23/2015</i>



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b>		ElderServe, Inc.	
<small>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</small>			
<b>Main Office Street &amp; Mailing Address:</b> 300 E. Market St., #190, Louisville, KY 40202			
<b>Website:</b> www.elderserveinc.org			
<b>Applicant Contact:</b>	Carmen Tisdale	<b>Title:</b>	Senior Center Director
<b>Phone:</b>	502-778-7418 x 6603	<b>Email:</b>	ctisdale@elderserveinc.org
<b>Financial Contact:</b>	Katrina (Tina) Kopatz	<b>Title:</b>	Director of Finance and Administration
<b>Phone:</b>	502-736-3854	<b>Email:</b>	tkopatz@elderserveinc.org
<b>Organization's Representative who attended NDF Training:</b> Erin Moran-Hickerson			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>	631 S 28th St., Louisville, KY 40211		
<b>Council District(s):</b>	1,3,4,5,6	<b>Zip Code(s):</b>	40210, 40211, 40212
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Data Cabling Upgrade at ElderServe Senior Center			
<b>Total Request: (\$)</b>	\$5,000	<b>Total Metro Award (this program) in previous year: (\$)</b>	0
<b>Purpose of Request (check all that apply):</b>			
<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)			
<b>The Following are Required Attachments:</b>			
<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	
<b>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.</b>			
<b>Source:</b>	Family Services Fund (4) agency programs	<b>Amount: (\$)</b>	74,600
<b>Source:</b>	Arts -Woodworking	<b>Amount: (\$)</b>	2,100
<b>Source:</b>	NSF - Technology Upgrade	<b>Amount: (\$)</b>	13,100
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, Care Management, Adult Day Care, TeleCare, Crime Victim Services, OASIS CATCH Healthy Habits, Friendly Visitor and the Senior Center at Oak and Acorn.

-HomeCare provides nonmedical support services for older adults in need of assistance.

-The dual purpose of Senior Companions, part of the federally-funded Corporation for National and Community Service, is to develop volunteer opportunities for income-eligible seniors 55+ and to assist frail older adults in maintaining independence.

-Care Management is a client-centered approach to caring for older adults and disabled persons. Care Managers provide guidance and support to families, caregivers and older adults living in the community. Services may include budgeting, advocacy, procurement of assistive devices, prescription assistance and benefits enrollment.

-In the Adult Day program, activities, nutrition, and companionship are provided with the goal of keeping the older adult safely in the community.

-TeleCare provides a daily phone call to older adults who are homebound or socially isolated - offering peace of mind and social support.

-Crime Victim Services works with older adults 60+ in Jefferson County who are victims of crime by providing court advocacy and transportation, emergency shelter, and crisis intervention.

-Friendly Visitor pairs volunteers with older adults to provide companionship and emotional support in order to help them maintain their independence and well-being.

-OASIS CATCH Healthy Habits is an after-school program that brings teams of adults 50+ together with kids to learn about good eating habits and to play active games. Beginning in 2014, a second type of class was created to teach healthy habits to adults 50+.

-A significant focus for the agency is the operation of the ElderServe Senior Center at the Oak and Acorn Intergenerational Center in West Louisville - open Monday through Friday from 9:00am to 3:00pm. Activities include tai chi, yoga, arthritis exercise, arts and crafts, quilting, aerobics, and Line Dancing Club. Throughout the year, health promotion activities are provided: hearing and vision screenings, medication management, blood pressure check-ups, and podiatrist visits. There are also numerous educational opportunities which provide older adults the information necessary to remain independent, such as Medicare/Medicaid updates and enrollment, banking information and support, falls and fire prevention, fraud prevention, technology training, and other topics of interest to older adults.

The Senior Center is also a Metro Nutrition site serving 16 meals every weekday.



## 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.):**

Data cabling at the ElderServe Senior Center at the Oak and Acorn Intergenerational Center in West Louisville must be brought up to code. In order to operate the facility to its fullest extent, new data cabling locations are needed: a phone in the board/activities room, file room, and the community room. Currently there are no CAT5 cables to power the phones for use in these locations which significantly limits efficiencies and the effectiveness of activities and staff time. Adding these cables to the building will ensure that staff time is utilized effectively and that activities and workshops are presented professionally. Most important, it will ensure that phones are accessible in all areas so that emergency (911) calls can be made timely and/or there is access to the paging system should emergencies arise.

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

Our request of \$5,000 will be used to cover a large part of the cost at the Oak and Acorn Intergenerational Center where the ElderServe Senior Center is located for:

- Install 29 data drops in 18 locations

- Install 2 data drops for wireless access points

- All cabling to be installed in data room in an enclosed cabinet provided by Indatus

- Installation will include termination, testing, and labeling.

The quote attached is from Indatus, and the project will be overseen by Navigate, our IT consultants.



## **Infrastructure Proposal**

Prepared for:

**Oak and Acorn Intergenerational Center**

**631 South 28<sup>th</sup> Street**

**Louisville Ky. 40211**

3/2/2015

This proposal is valid for 30 days from the date marked.

All information in this proposal is confidential between Indatus and the aforementioned customer.

**Scope of Work:**

- Indatus will install a total of 29 data drops in 18 locations.
- Install 2 data drops for wireless access points.
- All locations were provided by Navigate during a walkthrough.
- All cabling will be installed in the current data room inside an enclosed cabinet provided by Indatus.
- All cabling will be terminated, tested, and labeled.
- All work to be done during normal business hours.

**IV. Agreement****ACCEPTANCE**

Your signature below can constitute acceptance of the aforementioned proposal. Upon receipt of this signed page, INDATUS will initiate the purchase of the listed equipment and commence setting up an installation date and time. Once this document is signed, you are obligated to purchase the above equipment unless a release is granted from an INDATUS representative authorized to grant the release. A service charge of 1.5 percent will be applied to all outstanding invoices which exceed the terms of the sale. If you have any questions please do not hesitate to call. We look forward to serving your infrastructure needs and thank you again for letting us make this proposal. Our fax number is 812-949-4364.

Delays with customer readiness, construction or carrier services as well as insufficient or incorrect information provided by the customer may constitute a billable change order and/or a delay in the work performed. This proposal is based on the scope of work provided by the customer. It is assumed all work may be performed during normal business hours unless otherwise specified.

Any work on behalf of the telco carrier is considered outside the scope of work unless specifically mentioned.

There is no additional voice/data equipment, adjuncts or any other materials are included on this proposal.

Any equipment included in this proposal must be secured in a controlled climate with adequately provided power and grounding requirements maintained. UPS and lightning/surge arrest equipment is not included in this proposal unless specified.

Industry standards must be maintained to guarantee VOIP, network, wireless and other complex applications.

Client's Name:

Elder Serve

Total Amount

\$7,651.92

Date Signed:

\_\_\_\_\_

Authorized Signature:

\_\_\_\_\_





## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

N/A

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

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

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

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

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

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



## 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:**

Outcome 1: Increased efficiencies in staff performance.

Indicator 1: Implementation of wireless and installation of data drops for use of technology in workshops, activities, and daily tasks.

Data Collection 1: Completion by Navigate of installation of 2 data drops for wireless access points and installation of 29 data drops.

Outcome 2: Reduction in time to access emergency services.

Indicator 2: Phone installation in three additional locations.

Data Collection 2: Completion by Navigate of installation of 29 data drops and termination, testing, and labeling of data drops.

Outcome 3: Increased use of technology by adults 60+

Indicator 3: Number and percent of older adults using available computers as a comparison before and after project completion.

Data Collection 3: Senior Center sign-in sheets.

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

ElderServe partners with a multitude of community agencies in its various programs including the Louisville Metro Police Department, Adult Protective Services, Jefferson County Attorney's Office, Louisville Metro Nutrition, Louisville Central Community Centers, the Office for Aging and Disabled Citizens, KIPDA, and many more.

Navigate will be managing this project. Navigate is a family owned business, headquartered in Louisville, KY and was established in 2002 by John and James Davis. Known for unparalleled customer service and attention to detail Navigate provides IT consulting services to small and medium sized businesses nationally. Navigate has been ElderServe's IT consultant since 2014 and also participates in the Technology Committee of ElderServe's Board of Directors. Navigate will subcontract part of this project to Indatus.

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**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
<b>A: Personnel Costs Including Benefits</b>			
<b>B: Rent/Utilities</b>			
<b>C: Office Supplies</b>			
<b>D: Telephone</b>			
<b>E: In-town Travel</b>			
<b>F: Client Assistance (Attach Detailed List)</b>			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>			
<b>I: Community Events &amp; Festivals (Attach Detail List)</b>			
<b>J: Small Equipment</b>			
<b>K: Capital Equipment</b>			
<b>L: Other Expenses (Attach Detail List)</b>	5,000	2,652	7652
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>			
<b>% of Program Budget</b>	65.3 %	34.7 %	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)	2,652
Fees Collected from Program Participants	
Other (please specify)	
<b>Total Revenue for Columns 2 Expenses **</b>	<b>2,652</b>

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

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



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

**\* 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

### CERTIFICATIONS AND 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 AND 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:	6/24/15
Legal Signatory: (please print):	Julie W. Guenther	Title:	CEO
Phone:	502-736-3822	Extension:	N/A
Email:	jguenther@elderserveinc.org		

District  
Director

P.O. Box 2508  
Cincinnati, OH 45201

Date: JAN 10 1992

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

Person to Contact:  
Gordon Schnur  
Telephone Number:  
513-684-3957  
Refer Reply to:  
EP/EO  
Employer Identification Number:  
[REDACTED]

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.

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.

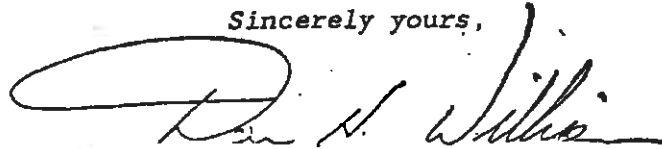
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are 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



Budget July 1, 2014 through June 30, 2015  
**Income**

**Contributed Support**

Foundation Grants	252,995
Government Grants	369,723
Special Grants	180,832
Fundraising	283,770
Interest Income	30,400
Other Revenue	22,946
Special Campaigns	195,480
Inkind Contributions	21,886
<b>Contributed Support Total</b>	<b>1,358,032</b>

**Earned Income**

KIPDA Contracts	653,087
Veterans Administration	155,863
Private Pay HomeCare	438,000
Logisticare	41,580
Medicaid (Adult Day)	153,525
Food Subsidy (Adult Day)	11,100
Private Pay Adult Day	15,120
<b>Earned Income Total</b>	<b>1,468,275</b>

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<b>Revenue Total</b>	<b>2,826,307</b>
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**Expenses**

Salaries	1,739,007
Benefits	300,060
Senior Companion Program Expenses	184,251
Contract Labor	36,345
Consulting Expenses	72,617
Adult Day Care Management Fee	15,314
Volunteer Expenses	9,185
Fundraising Expenses	24,490
Rent	56,520
Office Expenses & Supplies	44,661
Utilities	41,607
Facility Maintenance	38,000
Property and Liability Insurance	33,809
Vehicle Expenses	22,627
Training/Conferences	21,755
Program Supplies	20,400
Contributed Facility	18,336
Medicaid Meals	18,000
Local Mileage	12,354
Other Expenses	4,500
Other Merchant Fees	2,050
Interest Expense	4,512
Depreciation	18,900

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<b>Total</b>	<b>2,739,300</b>
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<b>Net Income</b>	<b>87,007</b>
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**2014/2015 ElderServe Board of Directors**

Title	First Name	Last Name	Start	End
	Carl	Amorose	2006	2015
	Gladys	Barclay	2014	2017
	Stephen	Berger	2014	2017
	Greg	Braun	2014	2017
	A. Frazier	Curry	2001	2016
	Thomas	Fenton	2003	2015
	Eleanor	Foreman	2007	2016
	Sandra	Fuqua	2014	2017
	W. Michael	Hanks	2009	2015
	J. Dwayne	Hart	2011	2017
VP 2014	Christopher	Kipper	2011	2017
P 2014	Brian	Lower	2010	2016
S 2014	Julia	Meredith	1996	2016
	Dana	Moody	2010	2016
	Colleen	Morris	2012	2015
	Anne	Murner	2000	2015
	Merrily	Orsini	2012	2015
	Paula	Parkerson	2014	2017
T 2014	Deborah	Prewitt	1999	2017
	Eric	Schrenger	2010	2016
	M. Celeste	Shawler	2009	2015
	Lydia	Shina	2009	2015
	Stan	Sims	2014	2017
	Sharon	Weissbach	2008	2017
	Vicki	Welch	2008	2016
	Kippy	Young	2014	2017

**Advisory Members**

Carolyn

Neustadt

Faye

Owens

Elderserve Inc  
Balance Sheet  
February 28, 2015

ASSETS

Current Assets		
Petty Cash	\$	200.00
Checking - Fifth Third		49,849.70
Fifth Third-Bldg Chkg		103,448.86
PNC - Adult Day		37,696.62
Due From (To) CCC		3,855.23
Prepaid Insurance		10,913.82
Prepaid Expense		10,450.51
A/R - LCCC, Inc		5,839.84
Pledges Receivable		70,573.06
Pledges Rec'ble - Comp Campaig		309,480.70
Discount on Pledges Receivable		(5,736.00)
Allowance for Doubtful Pledges		(4,040.00)
A/R - Adult Day Care		51,753.94
A/R - Homecare		106,508.05
Allowance-Doubtful HC Accts		(5,000.00)
Suspense - HC A/R		166.00
Employee Advances		50.00
Grants Receivable		51,043.39
SCP Receivable		19,822.34
Homecare PP Deposits		(20,817.50)
Endowment Investment Cost		638,056.96
Investment Write Up(Down)		151,019.75
		<hr/>
Total Current Assets		1,585,135.27
Property and Equipment		
Leasehold Improvements		365,546.00
Furniture & Fixtures		122,489.91
Accumulated Depreciation		(381,443.08)
		<hr/>
Total Property and Equipment		106,592.83
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>1,691,728.10</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	12,091.62
Accounts Payable - Adult Day		35,958.14
Accrued Expenses		3,726.19
Lease Payable-Current Portion		1,321.20
Accrued Payroll		83,916.45
Federal/FICA Payable		(0.01)
Metro United Withholding		1,036.10
Insurance Withholding		531.06
Annuity Withholding		938.73
Unemployment Taxes Pay		(15,215.74)
Credit Line		130,000.00
Other Deferred Revenue		7,291.72
SCP Social Fund		252.41
		<hr/>
Total Current Liabilities		261,847.87

Unaudited - For Management Purposes Only

Elderserve Inc  
Balance Sheet  
February 28, 2015

Long-Term Liabilities		
Lease Payable	<u>2,972.93</u>	
Total Long-Term Liabilities		<u>2,972.93</u>
Total Liabilities		264,820.80
Capital		
Unrestricted Net Assets	1,310,365.21	
Temporarily Restricted	100,633.30	
Net Income	<u>15,908.79</u>	
Total Capital		<u>1,426,907.30</u>
Total Liabilities & Capital	\$	<u><u>1,691,728.10</u></u>

Elderserve Inc  
 Consolidated Summary of Revenue and Operating Expenses  
 For the Eight Months Ending February 28, 2015

	Year to Date Actual	Year to Date Budget	Year to Date Variance
<b>Support</b>			
Metro United Way	182,361	168,664	13,697
Contributions	23,190	74,750	(51,560)
Contributions-Nucleus	273,607	252,000	21,607
In-Kind Contributions	1,650	3,550	(1,900)
Contributed Facility	27,501	18,336	9,165
<b>Total Support</b>	<b>508,309</b>	<b>517,300</b>	<b>(8,991)</b>
<b>Revenues</b>			
KIPDA - In-Home Svcs	408,670	373,334	35,336
KIPDA - Social Services	45,930	45,930	0
KIPDA - IIID	0	0	0
KIPDA - Adult Day	29,284	16,128	13,156
CNCS	180,723	137,283	43,440
Bureau of Justice - Operations	0	0	0
VOCA	54,458	54,250	208
VA - HC	131,842	60,000	71,842
VA - Adult Day	36,096	43,646	(7,550)
Logisticare Transportation	30,495	27,555	2,940
HUD	0	0	0
Medicaid Reimbursement	76,601	102,065	(25,464)
Federal Meal Subsidy-ADC	8,581	7,400	1,181
Local Government Grants	51,834	49,066	2,768
Other Grants	38,281	53,682	(15,401)
Private Pay - Adult Day	10,761	10,090	671
Private Pay- HomeCare	245,465	283,000	(37,535)
Fundraising	5,344	5,900	(556)
Rental Income	0	0	0
Investment Income	232	0	232
Other Revenue	11,194	13,908	(2,714)
<b>Total Revenues</b>	<b>1,365,791</b>	<b>1,283,237</b>	<b>82,554</b>
<b>Total Support &amp; Revenues</b>	<b>1,874,100</b>	<b>1,800,537</b>	<b>73,563</b>
<b>Expenses</b>			
Salaries, Benefits & Related Expenses	774,829	772,762	2,067
Homecare-Salaries, Benefits & Related	634,862	611,717	23,145
Adult Day-Salaries, Benefits & Related	112,543	121,477	(8,934)
Program Expense	43,835	37,750	6,085

Elderserve Inc  
 Consolidated Summary of Revenue and Operating Expenses  
 For the Eight Months Ending February 28, 2015

	Year to Date Actual	Year to Date Budget	Year to Date Variance
Office Expenses	119,303	102,096	17,207
Telephone & Communications	12,393	11,689	704
Postage Expense	6,213	4,581	1,632
Occupancy Expense	99,935	97,624	2,311
Travel, Training & Meetings	16,464	26,434	(9,970)
Insurance Liability & Other	19,447	20,552	(1,105)
Client Assistance	0	75	(75)
Other Expenses	8,904	7,330	1,574
Equipment	0	0	0
Repair/Maintenance - Equipment	641	1,186	(545)
Vehicle Operations	12,098	15,132	(3,034)
<b>Total Expenses</b>	<b>1,861,467</b>	<b>1,830,405</b>	<b>31,062</b>
<b><u>Net Operating Income(Loss)</u></b>	<b><u>12,633</u></b>	<b><u>(29,868)</u></b>	<b><u>42,501</u></b>
Net Operating Income(Loss)	(16,199)	(15,200)	(999)
<b>Other</b>	(3,543)	0	(3,543)
Endowment Income	0	0	0
Investment	0	0	0
Other	0	0	0
Equipment Acquisitions	16,466	12,600	3,866
Depreciation Expense			
<b>Total Other</b>	<b>(3,276)</b>	<b>(2,600)</b>	<b>(676)</b>
<b>Net Income</b>	<b>\$ 15,909</b>	<b>(27,268)</b>	<b>43,177</b>

Form **990**

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

OMB No. 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2013 calendar year, or tax year beginning **07/01/13** and ending **06/30/14**

**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) Room/suite: \_\_\_\_\_  
**300 EAST MARKET STREET, SUITE 190**  
 City or town, state or province, country, and ZIP or foreign postal code:  
**LOUISVILLE KY 40202**

**D** Employer identification number: \_\_\_\_\_  
**E** Telephone number: **502-587-8673**  
**G** Gross receipts: **2,859,562**

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

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

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

**J** Website: **WWW.ELDERSERVEINC.ORG** **H(c)** Group exemption number: \_\_\_\_\_

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

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

Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>ELDERSERVE, INC PROVIDES SERVICES TO EMPOWER OLDER ADULTS TO LIVE INDEPENDENTLY WITH DIGNITY IN LOUISVILLE/JEFFERSON COUNTY.</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	26
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	26
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	129
	6 Total number of volunteers (estimate if necessary)	6	311
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 24	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	1,827,667	2,139,311
	9 Program service revenue (Part VIII, line 2g)	330,278	459,826
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	69,243	55,177
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	64,896	49,760
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,292,084	2,704,074
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)	1,750,278	1,886,234
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	16b Total fundraising expenses (Part IX, column (D), line 25) <b>82,043</b>		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	652,461	647,682
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,402,739	2,533,916	
18 Revenue less expenses Subtract line 18 from line 12	-110,655	170,158	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	1,574,931	1,822,145
	21 Total liabilities (Part X, line 26)	198,956	228,786
	22 Net assets or fund balances Subtract line 21 from line 20	1,375,975	1,593,359

**Signature Block**

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

**Sign Here**  
 Signature of officer: *Julie Guenther* Date: **11/11/2014**  
**JULIE GUENTHNER** **CHIEF EXECUTIVE OFFICER**  
 Type or print name and title

**Paid Preparer Use Only**  
 Preparer's name: **JOSEPH L. BROWN, CPA** Preparer's signature: *Joseph L. Brown* Date: **11/06/14** Check  self-employed  PTIN: \_\_\_\_\_  
 Firm's name: **RODEFER MOSS & CO, PLLC** Firm's EIN: \_\_\_\_\_  
 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** (2013)

**Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

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

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

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

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

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

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

4a (Code: ) (Expenses \$ **1,711,871** including grants of\$ ) (Revenue \$ )  
**SOCIAL SERVICE**

4b (Code: ) (Expenses \$ **608,618** 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 **2,320,489**

**Checklist of Required Schedules**

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



**Checklist of Required Schedules (continued)**

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants or other assistance to 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 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) 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 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, 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	

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <small>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</small>	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: <b>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13a	Is the organization licensed to issue qualified health plans in more than one state? <small>Note. See the instructions for additional information the organization must report on Schedule O.</small>		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a	26	
b	Enter the number of voting members included in line 1a, above, who are independent.		
	1b	26	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X

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

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

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **▶ KY**
- 18 Section 5104 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. 300 EAST MARKET STREET, SUITE 190**

**LOUISVILLE**

**KY 40202**

**502-587-8673**

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

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

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

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

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

Check this box if neither the organization nor any related 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			
(1) KENNETH COOK PRESIDENT	0.00 0.00	X					0	0	0
(2) BRIAN LOWER VICE PRESIDENT	0.00 0.00	X					0	0	0
(3) JULIA MEREDITH SECRETARY	0.00 0.00	X					0	0	0
(4) DEBORAH PREWITT TREASURER	0.00 0.00	X					0	0	0
(5) CARL AMOROSE, JR. DIRECTOR	0.00 0.00	X					0	0	0
(6) A. FRAZIER CURRY DIRECTOR	0.00 0.00	X					0	0	0
(7) THOMAS FENTON DIRECTOR	0.00 0.00	X					0	0	0
(8) ELEANOR FOREMAN DIRECTOR	0.00 0.00	X					0	0	0
(9) W. MICHAEL HANKS DIRECTOR	0.00 0.00	X					0	0	0
(10) J. DWAYNE HART DIRECTOR	0.00 0.00	X					0	0	0
(11) CHRISTOPHER KIPPER DIRECTOR	0.00 0.00	X					0	0	0

**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			
(12) COLLEEN MORRIS	0.00								
DIRECTOR	0.00	X					0	0	
(13) DANA MOODY	0.00								
DIRECTOR	0.00	X					0	0	
(14) ANNE MURNER	0.00								
DIRECTOR	0.00	X					0	0	
(15) CAROLYN NEUSTADT	0.00								
DIRECTOR	0.00	X					0	0	
(16) ERIC SCHRENGER	0.00								
DIRECTOR	0.00	X					0	0	
(17) DR. M. CELESTE SHAWLER	0.00								
DIRECTOR	0.00	X					0	0	
(18) LYDIA SHINA	0.00								
DIRECTOR	0.00	X					0	0	
(19) SHARON WEISSBACH	0.00								
DIRECTOR	0.00	X					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 **0**

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

**Section B. Independent Contractors**

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

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

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

**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) <b>VICKI AUBREY WELCH</b> DIRECTOR	0.00 0.00	X						0	0	0
(13) <b>MERRILY ORSINI</b> DIRECTOR	0.00 0.00	X						0	0	0
(14) <b>KIPPY YOUNG</b> DIRECTOR	0.00 0.00	X						0	0	0
(15) <b>STAN SIMS</b> DIRECTOR	0.00 0.00	X						0	0	0
(16) <b>SANDRA FUQUA</b> DIRECTOR	0.00 0.00	X						0	0	0
(17) <b>STEPHEN BERGER</b> DIRECTOR	0.00 0.00	X						0	0	0
(18) <b>GLADYS BARCLAY</b> DIRECTOR	0.00 0.00	X						0	0	0
(19)										
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

**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
<b>3</b> 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		
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? 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

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants, and Other Similar Amount</b>	<b>1a</b> Federated campaigns	1a	252,994				
	<b>b</b> Membership dues	1b					
	<b>c</b> Fundraising events	1c	30,098				
	<b>d</b> Related organizations	1d					
	<b>e</b> Government grants (contributions)	1e	1,412,562				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	1f	443,657				
	<b>g</b> Noncash contributions included in lines 1a-1f \$		21,735				
	<b>h</b> Total. Add lines 1a-1f		2,139,311				
<b>Program Service Revenue</b>	<b>2a</b> PROGRAM FEES	Buss. Code	459,826	459,826			
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g</b> Total. Add lines 2a-2f		459,826				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		28,331	28,331			
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
	<b>b</b> Less rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
				170,209			
	<b>b</b> Less cost or other basis & sales expenses						
	<b>c</b> Gain or (loss)			26,846	26,846		
	<b>d</b> Net gain or (loss)			26,846	26,846		
	<b>8a</b> Gross income from fundraising events (not including \$ 30,098 of contributions reported on line 1c). See Part IV, line 18	a		56,285			
		<b>b</b> Less direct expenses	b	12,125			
<b>c</b> Net income or (loss) from fundraising events			44,160				
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	a						
	<b>b</b> Less direct expenses	b					
	<b>c</b> Net income or (loss) from gaming activities						
<b>10a</b> Gross sales of inventory, less returns and allowances	a						
	<b>b</b> Less cost of goods sold	b					
	<b>c</b> Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Buss. Code				
<b>11a</b> MISCELLANEOUS INCOME			5,600	5,600			
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e</b> Total. Add lines 11a-11d			5,600				
<b>12</b> Total revenue. See instructions			2,704,074	520,603	0	0	



**Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to 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	1,609,418	1,470,810	82,738	55,870
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	156,931	147,480	7,468	1,983
10 Payroll taxes	119,885	108,981	6,328	4,576
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
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.)	69,389	52,436	12,318	4,635
12 Advertising and promotion	11,837	10,740	744	353
13 Office expenses	25,670	22,842	651	2,177
14 Information technology				
15 Royalties				
16 Occupancy	23,618	23,618		
17 Travel	63,326	63,326		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,391	10,196	721	474
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	24,743	17,826	5,680	1,237
23 Insurance	30,711	24,644	4,927	1,140
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	151,923	151,923		
b PROGRAM SUPPLIES	53,175	49,039	1,559	2,577
c CONTRACT AND CASUAL LABOR	40,152	39,224	762	166
d MAINTENANCE & VEHICLES	29,610	29,610		
e All other expenses	112,137	97,794	7,488	6,855
25 Total functional expenses. Add lines 1 through 24e	2,533,916	2,320,489	131,384	82,043
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)				



**Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest bearing	22,807	1	103,731
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	381,675	3	577,159
	4	Accounts receivable, net	113,685	4	137,787
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	44,593	9	19,736
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	426,650		
	b	Less: accumulated depreciation	364,976	10c	61,674
	11	Investments—publicly traded securities	77,242	11	897,876
	12	Investments—other securities. See Part IV, line 11	909,903	12	24,182
	13	Investments—program-related. See Part IV, line 11	25,026	13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	<b>Total assets. Add lines 1 through 15 (must equal line 34).</b>	<b>1,574,931</b>	<b>16</b>	<b>1,822,145</b>	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	167,055	17	206,732
	18	Grants payable		18	
	19	Deferred revenue	31,901	19	22,054
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	<b>Total liabilities. Add lines 17 through 25.</b>	<b>198,956</b>	<b>26</b>	<b>228,786</b>
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	1,081,960	27	1,302,127
	28	Temporarily restricted net assets	294,015	28	291,232
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	<b>Total net assets or fund balances</b>	<b>1,375,975</b>	<b>33</b>	<b>1,593,359</b>	
34	<b>Total liabilities and net assets/fund balances</b>	<b>1,574,931</b>	<b>34</b>	<b>1,822,145</b>	

**Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,704,074
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,533,916
3	Revenue less expenses. Subtract line 2 from line 1	3	170,158
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,375,975
5	Net unrealized gains (losses) on investments	5	47,226
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,593,359

**Financial Statements and Reporting**

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

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

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

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

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**ELDERSERVE, INC.**

Employer identification number

**Reason for Public Charity Status** (All organizations must complete this part)

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 1-3 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)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2013

**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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	2,259,342	2,258,366	2,058,159	1,827,667	2,139,311	10,542,844
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	2,259,342	2,258,366	2,058,159	1,827,667	2,139,311	10,542,844
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)						10,542,844
6 Public support. Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	2,259,342	2,258,366	2,058,159	1,827,667	2,139,311	10,542,844
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	43,333	35,318	33,807	33,916	28,331	174,705
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						10,717,549
12 Gross receipts from related activities, etc (see instructions)					12	550,042
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 2013 (line 6, column (f) divided by line 11, column (f))	14	98.37%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	98.31%
16a 33 1/3% support test—2013. 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—2012. 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—2013. 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—2012. 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"/>		

**Support Schedule for Organizations Described in Section 509(a)(2).**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

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

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b **33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule A (Form 990 or 990-EZ) 2013 **ELDERSERVE, INC.**

Page 4

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

[This area contains horizontal lines for supplemental information, which are mostly blank in this scan.]

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

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

OMB No. 1545-0047

**2013**

Name of the organization

Employer identification number

**ELDERSERVE, INC.**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

- For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$

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

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization  
**ELDERSERVE, INC.**

Employer identification number

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	METRO UNITED WAY 334 E. BROADWAY  LOUISVILLE KY 40202	\$ 252,994	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
2	JOHN MOORE 120 ADAMS STREET  LOUISVILLE KY 40206	\$ 120,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
3	VENTAS CHARITABLE FOUNDATION 353 NORTH CLARK STREET, SUITE 3300  CHICAGO IL 60654	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

OMB No 1545-0047

**2013**

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

Name of the organization

Employer identification number

**ELDERSERVE, INC.**

**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 amounts
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? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>		
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? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>		

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- 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
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶
- Number of states where property subject to conservation easement is located ▶
- 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
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$
- 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
- 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.

- 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.
  - 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	▶ \$
- 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:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 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

**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:
- |   | Yes    | No |
|---|--------|----|
| (i) unrelated organizations   | 3a(i)  |    |
| (ii) related organizations  | 3a(ii) |    |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		426,650	364,976	61,674
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ **61,674**

**Part VII Investments—Other Securities.**

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

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

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	2,873,385
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a	47,226	
b	Donated services and use of facilities	2b	110,000	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	12,085	
e	Add lines 2a through 2d	2e		169,311
3	Subtract line 2e from line 1	3		2,704,074
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		2,704,074

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

1	Total expenses and losses per audited financial statements		1	2,656,001
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	12,085	
e	Add lines 2a through 2d	2e		122,085
3	Subtract line 2e from line 1	3		2,533,916
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		2,533,916

**Supplemental Information**

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

**PART X - FIN 48 FOOTNOTE**

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

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER  
 DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$ 12,085

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER  
 DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$ 12,085



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

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service

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.

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

Name of the organization

**ELDERSERVE, INC.**

Employer identification number

**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							
<b>Total</b>							

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 I 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
		<b>CHAMPION FOR AG</b> (event type)	<b>FUNDRAISING</b> (event type)	<b>NONE</b> (total number)	(add col (a) through col (c))
Revenue	<b>1</b> Gross receipts	78,570	7,813		86,383
	<b>2</b> Less: Contributions	23,675	6,423		30,098
	<b>3</b> Gross income (line 1 minus line 2)	54,895	1,390		56,285
Direct Expenses	<b>4</b> Cash prizes				
	<b>5</b> Noncash prizes				
	<b>6</b> Rent/facility costs				
	<b>7</b> Food and beverages				
	<b>8</b> Entertainment				
	<b>9</b> Other direct expenses	12,057	68		12,125
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d)				12,125
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d)				44,160	

**Part II 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))
		Yes %	Yes %	Yes %	
Revenue	<b>1</b> Gross revenue				
	<b>2</b> Cash prizes				
Direct Expenses	<b>3</b> Noncash prizes				
	<b>4</b> Rent/facility costs				
	<b>5</b> Other direct expenses				
	<b>6</b> Volunteer labor	Yes % No	Yes % No	Yes % No	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d)				
	<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d)				

**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 ▶\$ .....

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



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

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

**ELDERSERVE, INC.**

Employer identification number

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

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

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

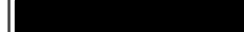
FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS  
OTHER OFFICERS AND EMPLOYEES ARE EVALUATED INTERNALLY AND COMPENSATION IS  
DETERMINED PRIMARILY BY COMPARABLE DATA.

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

Name of the organization

ELDERSERVE, INC.

Employer identification number



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

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

DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$	12,085
DIRECT FUNDRAISING EXPENSE REPORTED ON THE STMT OF REVENUE \$	-12,085

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2013**

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

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**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 2012 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 2014. 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.

**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	1,588
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	24,343

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶	

**Section B—Assets Placed in Service During 2013 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	
				MM	S/L	

**Section C—Assets Placed in Service During 2013 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

**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	25,931
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** (2013)

**THERE ARE NO AMOUNTS FOR PAGE 2**

DAA

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 K. 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 affectuate 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 F. Horner  
113 Tribal Road  
Louisville, Kentucky

George D. Kobick  
213 Norbourne Boulevard  
Louisville, Kentucky

William L. Jones  
200 South Fifth Street  
Louisville, Kentucky

#### ARTICLE VII

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

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

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

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

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

#### ARTICLE VIII

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

the directors.

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

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

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

\_\_\_\_\_  
Mathilda Meyer

\_\_\_\_\_  
Jean F. Traub

\_\_\_\_\_  
Marion V. Horner

\_\_\_\_\_  
George D. Kobick

\_\_\_\_\_  
William C. Jones

RECEIVED & FILED  
#807

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

SEP 2 6 27 1990

sep

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

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

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

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

ARTICLE 1

The name of the Corporation shall be:

ElderServe, Inc.

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

SENIOR HOUSE, INC.

BY: Robert K. Mulleard

TITLE: Vice President

COMMONWEALTH OF KENTUCKY )  
 )  
COUNTY OF JEFFERSON )

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

My commission expires: Sept. 26, 1991

[Signature]  
NOTARY PUBLIC  
State at Large

THIS INSTRUMENT PREPARED BY:

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

[Signature]  
OCT-5 11:31  
INDEXED BY  
[Signature]  
1495307

# Commonwealth of Kentucky

## Department of State



### Office of Secretary of State

HENRY H. CARTER, SECRETARY  
DOMESTIC CORPORATION DEPARTMENT  
NON-STOCK CORPORATION

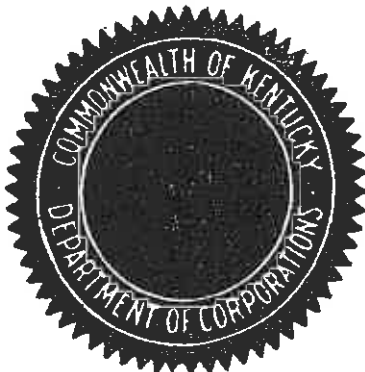
I, HENRY H. CARTER, Secretary of the State of Kentucky,  
hereby certify that Articles of Incorporation of the

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

## 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) <b>ElderServe Inc</b>	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>ElderServe Inc</b>	Exemptions (see instructions):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.) <b>300 East Market Street, Suite 190</b>  City, state, and ZIP code <b>Louisville, KY 40202</b>  List account number(s) here (optional)	Requester's name and address (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.

Social security number																					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> </tr> </table>																					

Employer identification number

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

### Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below), and
4. 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.

<b>Sign Here</b>	Signature of U.S. person ▶ <i>Julie H. Guenther</i>	Date ▶ <i>11/24/2014</i>
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9, at [www.irs.gov/w9](http://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:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding, or
3. 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.



**ELDERSERVE, INC.**

**Financial Statements and Independent Auditors' Reports**

**Years Ended June 30, 2014 and 2013**

ELDERSERVE, INC.  
Financial Statements and Independent Auditors' Reports  
Years Ended June 30, 2014 and 2013

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- Certified Public Accountants
- Business Advisors

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## Independent Auditors' Report

To the Officers and Directors  
ElderServe, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of ElderServe, Inc. (a nonprofit organization), which comprise the Statements of Financial Position as of June 30, 2014 and 2013, 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, 2014 and 2013, 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 September 22, 2014, 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  
New Albany, Indiana  
September 22, 2014

ELDERSERVE, INC.  
 Statements of Financial Position  
 June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<b>ASSETS</b>		
Cash	\$ 103,731	\$ 22,807
Unconditional promise to give - United Way	252,994	252,994
Unconditional promises to give - Comprehensive Campaign, net	206,224	-
Accounts receivable, net	137,787	113,685
Grants receivable	117,941	128,681
Prepaid expenses	19,736	44,593
Investments	922,058	934,929
Property and equipment, net of accumulated depreciation	<u>61,674</u>	<u>77,242</u>
Total assets	<u>\$ 1,822,145</u>	<u>\$ 1,574,931</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Accounts payable and accrued expenses	\$ 74,415	\$ 41,939
Accrued payroll and related expenses	127,142	118,620
Deposits and deferred revenue	22,054	31,901
Lease payable	<u>5,175</u>	<u>6,496</u>
Total liabilities	<u>228,786</u>	<u>198,956</u>
Net Assets		
Unrestricted	1,302,127	1,081,960
Temporarily restricted	<u>291,232</u>	<u>294,015</u>
Total net assets	<u>1,593,359</u>	<u>1,375,975</u>
Total liabilities and net assets	<u>\$ 1,822,145</u>	<u>\$ 1,574,931</u>

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

	Unrestricted	Temporarily Restricted	Total
<b>Support and Revenues</b>			
Federal and State government grants	\$ 1,321,162	\$ -	\$ 1,321,162
Program fees	459,826	-	459,826
Contributions	359,439	-	359,439
Metro United Way	-	252,994	252,994
In-kind facilities	110,000	-	110,000
Local government grants	91,400	-	91,400
Other grants	54,343	38,238	92,581
Fundraising	56,285	-	56,285
Unrealized gain on investments	47,226	-	47,226
Investment income	28,331	-	28,331
Realized gain	26,846	-	26,846
Other in-kind contributions	21,735	-	21,735
Miscellaneous	5,600	-	5,600
	2,582,193	291,232	2,873,425
Total revenues, gains, and other support			
Net assets released from restrictions	294,015	(294,015)	-
	2,876,208	(2,783)	2,873,425
<b>Expenses</b>			
Program Services			
Social Services	1,785,466	-	1,785,466
Social Development	619,207	-	619,207
	2,404,673	-	2,404,673
Total program services			
General and Administrative	151,750	-	151,750
Fundraising	99,618	-	99,618
	2,656,041	-	2,656,041
Total expenses			
Change in net assets	220,167	(2,783)	217,384
Net assets at the beginning of the year	1,081,960	294,015	1,375,975
Net assets at the end of the year	\$ 1,302,127	\$ 291,232	\$ 1,593,359

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

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
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	35,327	-	35,327
Investment income	33,916	-	33,916
Unrealized gain 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	<u>2,435,200</u>	<u>12,773</u>	<u>2,447,973</u>
Expenses			
Program Services			
Social Services	1,534,269	-	1,534,269
Social Development	758,357	-	758,357
Total program services	<u>2,292,626</u>	<u>-</u>	<u>2,292,626</u>
General and Administrative	165,040	-	165,040
Fundraising	71,733	-	71,733
Total expenses	<u>2,529,399</u>	<u>-</u>	<u>2,529,399</u>
Change in net assets	(94,199)	12,773	(81,426)
Net assets at the beginning of the year	<u>1,176,159</u>	<u>281,242</u>	<u>1,457,401</u>
Net assets at the end of the year	<u>\$ 1,081,960</u>	<u>\$ 294,015</u>	<u>\$ 1,375,975</u>

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

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

See notes to financial statements.



ELDERSERVE, INC.  
Statement of Functional Expenses  
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
Newletter	-	-	-	-	1,412	1,412
<b>Total</b>	<b>\$ 1,534,269</b>	<b>\$ 758,357</b>	<b>\$ 2,292,626</b>	<b>\$ 165,040</b>	<b>\$ 71,733</b>	<b>\$ 2,529,399</b>

See notes to financial statements.

ELDERSERVE, INC.  
 Statements Cash Flows  
 Years Ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<b>Cash Flows From Operating Activities</b>		
Changes in Net Assets	\$ 217,384	\$ (81,426)
Adjustments to reconcile changes in net assets to net cash flows from operating activities:		
Depreciation	24,743	13,031
Loss on disposal of assets	-	111
Decrease (increase) in assets:		
Grants receivable	10,740	(17,026)
Unconditional promise to give - United Way	-	1,586
Accounts receivable	(230,326)	(15,714)
Prepaid expenses	24,857	(27,985)
Unrealized (gain) loss on investments	(47,226)	(29,229)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	32,476	8,191
Accrued payroll and related expenses	8,522	(15,469)
Deposits and deferred revenue	(9,847)	2,057
Net cash flows from operating activities	<u>31,323</u>	<u>(161,873)</u>
<b>Cash Flows From Investing Activities</b>		
Purchase of property and equipment	(9,175)	(67,258)
Purchase of investments	(84,140)	(192,224)
Sale of investments	144,237	316,839
Net cash flows from investing activities	<u>50,922</u>	<u>57,357</u>
<b>Cash Flows From Financing Activities</b>		
Proceeds from line of credit	241,000	318,000
Payments on line of credit	(241,000)	(318,000)
Capital lease	-	6,606
Payments on capital lease	(1,321)	(110)
Net cash flows from financing activities	<u>(1,321)</u>	<u>6,496</u>
Net change in cash and cash equivalents	80,924	(98,020)
Cash and cash equivalents at the beginning of the year	<u>22,807</u>	<u>120,827</u>
Cash and cash equivalents at the end of the year	<u>\$ 103,731</u>	<u>\$ 22,807</u>
<b>Supplemental Disclosures</b>		
Noncash Investing Transaction		
Donated equipment	\$ 5,000	\$

ELDERSERVE, INC.  
Notes to Financial Statements  
June 30, 2014 and 2013

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

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

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

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

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

The Organization presents its long term unconditional promises to give at net present value and discounts future expected cash inflows based on the average treasury yield for the years collection is expected. Total unconditional promises to give were \$468,994 and \$252,994 at June 30, 2014 and 2013, respectively. The discount on unconditional promises to give was \$5,736 and \$0 at June 30, 2014 and 2013, respectively. Also, during the year ended June 30, 2014, the Organization established an allowance for doubtful unconditional promises to give in the amount of \$4,040.

**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, 2014 and 2013, the Organization received donated services and materials valued at \$21,735 and \$39,495, 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, 2014 and 2013, the Organization received donated use of facilities valued at \$110,000 and \$110,000, respectively.

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

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

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

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

**Grants and Accounts Receivable** - Grants and accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Receivables are considered uncollectible if payment is not received in accordance with the contractual terms. For the years ended June 30, 2014 and 2013, the Organization established an allowance for doubtful accounts related to grants and accounts receivable in the amount of \$5,000 and \$5,000, respectively.

**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, 2014, 2013, 2012, and 2011 remained subject to examination by the Internal Revenue Service.

**Advertising** - Advertising costs are expensed as incurred. Advertising expense was \$11,837 and \$20,746 for the years ending June 30, 2014 and 2013, respectively.

**Date of Management's Review** - Management has evaluated events and transactions occurring subsequent to the Statement of Financial Position date of June 30, 2014 for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through September 22, 2014, the date these financial statements were available to be issued.

NOTE 2 - FAIR VALUE MEASUREMENTS AND INVESTMENTS

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

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

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

NOTE 2 - FAIR VALUE MEASUREMENTS AND INVESTMENTS (Continued)

Cash and cash equivalents in the amount of \$24,182 and \$25,026 at June 30, 2014 and 2013, respectively are included in the investment balance; however cash and cash equivalents are not subject to fair value disclosure requirements. Other investments are valued at the closing price reported on the active market on which the individual securities are traded. There have been no changes in the methodologies used to value investments at June 30, 2014 and 2013.

In accordance with the Fair Value Measurements Topic of the FASB Accounting Standards Codification, the following tables represent the Organization's fair value hierarchy for financial assets measured at fair value on a recurring basis as of June 30, 2014 and 2013. The tables also set forth the respective levels to which the fair value measurements are classified within the fair value hierarchy.

	June 30, 2014			
	Level 1	Level 2	Level 3	Total
Mutual fund/debt investments	\$ 384,434	\$ -	\$ -	\$ 384,434
Equities	383,624	-	-	383,624
Alternative strategies	71,172	-	-	71,172
Real estate	58,646	-	-	58,646
<b>Total assets at fair value</b>	<b>\$ 897,876</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 897,876</b>

	June 30, 2013			
	Level 1	Level 2	Level 3	Total
Equities	\$ 385,413	\$ -	\$ -	\$ 385,413
Mutual fund/debt investments	375,579	-	-	375,579
Alternative strategies	87,836	-	-	87,836
Real estate	61,075	-	-	61,075
<b>Total assets at fair value</b>	<b>\$ 909,903</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 909,903</b>

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

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

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

NOTE 2 - FAIR VALUE MEASUREMENTS AND INVESTMENTS (Continued)

	June 30, 2013		
	Cost	Fair Value	Unrealized Appreciation
Cash and cash equivalents	\$ 25,026	\$ 25,026	\$ -
Equities	305,529	385,413	79,884
Mutual fund/debt investments	356,409	375,579	19,170
Real estate	55,068	61,075	6,007
Alternative strategies	87,090	87,836	746
	<u>\$ 829,122</u>	<u>\$ 934,929</u>	<u>\$ 105,807</u>

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

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

	2014	2013
Metro United Way	\$ 252,994	\$ 252,994
Comprehensive Campaign	216,000	-
Home Care	68,718	39,443
KIPDA	59,585	49,258
Adult Day Care	52,615	49,967
Other	27,607	66,170
VOCA	26,761	25,556
Senior Companion Program	15,437	12,845
Louisville Center Community Centers, Inc.	9,670	3,687
Employee Advances	335	440
Gross receivables	\$ 729,722	\$ 500,360
Discounts	(5,736)	-
Allowance for doubtful accounts	(5,000)	(5,000)
Allowance for doubtful unconditional promises to give	(4,040)	-
Total receivables	\$ 714,946	\$ 495,360

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

	June 30,	
	2014	2013
Receivable due within one year	\$ 81,700	\$ -
Receivable due in one to five years	134,300	-
Total	\$ 216,000	\$ -

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

NOTE 4 - FIXED ASSETS

Fixed assets consist of the following:

	Years Ending June 30,	
	<u>2014</u>	<u>2013</u>
Furniture and equipment	\$ 426,650	\$ 417,475
	426,650	417,475
Less: accumulated depreciation	<u>(364,976)</u>	<u>(340,233)</u>
Total fixed assets	<u>\$ 61,674</u>	<u>\$ 77,242</u>

NOTE 5 - LINE OF CREDIT

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

NOTE 6 - 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, 2014. The purchase price of \$31,606 was partially funded by a grant in the amount of \$25,000. A warranty was included and recorded as a prepaid expense and will be recognized over the one year warranty period. The amount not funded by the grant represents the capital lease. Interest rate on the capital lease is 8% and is imputed based on the lessor's implicit rate of return. The capital lease has a bargain purchase option of \$1.

Following is a summary of property held under capital lease:

Telephone system	\$ 28,932
Less: Accumulated depreciation	<u>(6,751)</u>
Net book value	<u>\$ 22,181</u>

Future minimum lease payments under capital leases as of June 30, 2014 are as follows:

<u>Year ending June 30,</u>	
2015	\$ 1,789
2016	1,789
2017	1,789
2018	<u>1,641</u>
Net minimum lease payments	\$ 7,008
Amount representing interest	<u>(1,833)</u>
Present value of net minimum lease payments	<u>\$ 5,175</u>

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

NOTE 7 - OPERATING LEASES

The Organization has various facilities and operating leases. For the years ended June 30, 2014 and 2013, rent expense under these leases was \$7,410 and \$8,491, respectively. Beginning in the year ending June 30, 2015, the Organization will begin leasing office space for its administrative activities. The five year lease is to commence on October 1, 2014, with monthly lease payments in the amount of \$5,652. The annual rental payments relating to this lease are included in the future minimum rental payments. Future minimum rental payments due under operating leases are as follows:

<u>Year ending June 30,</u>	
2015	\$ 60,117
2016	77,172
2017	77,172
2018	76,997
2019	<u>76,872</u>
	<u>\$ 368,330</u>

NOTE 8 - TEMPORARILY RESTRICTED NET ASSETS

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

	<u>2014</u>	<u>2013</u>
Metro United Way	\$ 252,994	\$ 252,994
Humana Foundation	30,000	33,000
OASIS Institute	<u>8,238</u>	<u>8,021</u>
 Total temporarily restricted net assets	 <u>\$ 291,232</u>	 <u>\$ 294,015</u>

NOTE 9 - EMPLOYEE BENEFITS

The Organization provides a 403(b) pension plan ("the Plan") whereby participants may contribute a portion of their salary to the Plan. The Organization contributes 10% of the first 5% of each participant's contribution. The Organization may make additional contributions to the accounts of eligible employees at the discretion of ElderServe, Inc.'s Board of Directors. Participants are immediately vested in their contributions, with 100% vesting in ElderServe, Inc.'s contributions after four years of service. For the years ended June 30, 2014 and 2013, the Organization contributed \$1,985 and \$2,902, respectively, to the plan.



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

To the Officers and Directors of  
ElderServe, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of ElderServe, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2014, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 22, 2014.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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



Rodefer Moss & Co, PLLC  
New Albany, Indiana  
September 22, 2014

**Staff List**



**\*Highest paid staff**

	<b>Employee Name</b>	<b>Department</b>
	Berry, Trish	Oak and Acorn Services
	Benz, Stephanie	HomeCare
	Boone, Cindy	InHomeCare
	Bright, Peggy	Senior Companion Program
	Carpenter, Megan	OAR - Community Based
	Clark, Bonnie	Finance
*	Cobb, Lisa	Development
	Feltham, Dianne	OAR - Community Based
	Gadd, Shannon	OAR - Social Services
	Gilbert, Ronnie	HomeCare
	Grasch, Cristeen	Development
*	Guenthner, Julie	Executive
	Helm, Rick	Oak and Acorn Building
	Henon, Tara	HomeCare
	Hight, Drew	HomeCare
	Hunter, Dorothy	Oak and Acorn Services
*	Kopatz, Tina	Finance
	Likins, Leigh Ann	Finance
	McDaniels, Marsha	Operations
	Moran-Hickerson, Erin	Oak and Acorn Services
	Morgan, Jessica	OAR - Crime Victim Services
	Morrell, Nedra	Development
	Newberry, Kim	OAR - Community Based
	Sabelhaus, Kaycie	OAR - Crime Victim Services
	Thomas, Delores	Finance
	Tisdale, Carmen	Oak and Acorn Services
	Willoughby, Sheila	Senior Companion Program

## STRATEGIC PLAN 2013-2016



### **Vision**

ElderServe envisions a compassionate community with plentiful resources to support the independence of aging adults.

### **Mission**

ElderServe empowers older adults to live independently with dignity.

### **Core Operating Values**

The following core operating values support the mission and vision of the agency and are the underlying principles that influence the culture, services, and public image of ElderServe, Inc.:

- Clients have a right to self-determination, self-direction, and protection of confidential information.
- Clients are respected and treated with dignity and compassion.
- Services are provided based on specific needs.
- Staff members and volunteers are appreciated for their input and contributions and are encouraged to develop their professional skills.
- All individuals are appreciated and respected for their differences and unique abilities.
- The administration of programs and services is performed with integrity and accountability in order to report accurately to stakeholders and ensure sufficient financial resources.
- Services are most successful when many agencies and individuals collaborate in the best interests of the community.

## ElderServe, Inc.

(Adopted 6-16-1999, Amended 8-16-2000 and 1-17-2007)

### **BYLAWS**

These Bylaws are hereby established by the Board of Directors of ElderServe, Inc. (hereafter referred to as the "Corporation").

### ARTICLE I

#### **OFFICERS**

Section 1. There shall be four officers of the Board of Directors of the Corporation: a president, a vice president, a secretary, and a treasurer. These officers shall be from among the Directors, and shall serve for a term of two years, or until their successors are elected and have qualified for office.

Section 2. President. The President shall preside at all meetings of the Board of Directors and of the Executive Committee. The President shall appoint members of the Board to serve on the various committees as may be created from time to time by the Board, and the President shall be a member *ex officio* of all such committees. The President shall have such necessary and proper powers of supervision and management over the functions of the Board as may pertain to the office, and shall perform such other duties as may be designated by the Board.

Section 3. Vice President. The Vice President, in the event of the absence or temporary disability of the President, shall possess all the powers and perform all duties of the presidency, *pro tempore*. In the event of the permanent disability, resignation, or death of the President, the Vice President shall succeed to the office of the presidency for the remainder of the President's term of office. The Vice President shall perform such other duties as the President and the Board may designate.

Section 4. Secretary. The Secretary shall keep all minutes of the meetings of the Board of Directors, including Executive Committee meetings. The Secretary shall have authority, with the President, to execute all contracts and other instruments as may be authorized by the Board. The Secretary shall perform such other duties as the President and the Board may designate.

Section 5. Treasurer. The Treasurer shall be custodian of the funds of the Corporation. The Treasurer shall present financial statements to the Board at both its regular meetings and at the annual meeting.

### ARTICLE II

#### **BOARD OF DIRECTORS**

Section 1. Directors. The Board of Directors shall consist of at least twenty-one Directors. The Board may, by majority vote, allow advisory committees and other groups to name a representative to serve as *ex officio* Board members.

(The addition of the following paragraph approved by Board of Directors on January 17, 2007.)

The Board may nominate any number of non-voting Advisory Members of the Board. The Advisory Member shall not be expected to attend all regular Board Meetings or regularly serve on Board committees. The Advisory Member shall be expected to attend at least one Board meeting per year or to confirm to the Board his or her intention to continue to serve as an Advisory Member. The Advisory Member shall be expected to be an ambassador to the community for ElderServe.

Section 2. Terms. The term of a Director is three years, and expires on the date of the Annual Meeting at the end of the third year of the term. If a Director is elected at some time other than an Annual Meeting, the term will include the period of time from his or her election until the next Annual Meeting and expire on the date of the Annual Meeting following the third anniversary of his or her election. A Director may serve two terms; provided, however, that the nomination of a Director for an additional term will be deemed a waiver of this limitation: Notwithstanding the foregoing, an officer of the Board may serve as a Director for the duration of his or her term of office. Former Directors may be re-elected to the Board after an absence of one year.

Section 3. Vacancies. Any vacancy occurring in the Board of Directors by reason of the resignation, disability, death, or disqualification of a Director may be filled by a vote of the remaining Directors. Nominations for such vacancies shall be made by the appropriate committee and submitted to the Board. For good cause shown, a Director may be determined to be disqualified upon a majority vote of the Board.

Section 4. Powers and Duties. The Board of Directors shall have full charge of the property and business of the Corporation, with full power and authority to manage and conduct the same, including, without limitation, the following:

(a) The Board shall have power and authority to purchase, own, lease, acquire or otherwise obtain any facilities necessary or appropriate for the conduct of the activities of the Corporation.

(b) The Board shall employ an Executive Director and such other persons as may be considered necessary for the successful fulfillment of the purposes of the Corporation. The Executive Director shall select and supervise paid staff and volunteers and shall have such other duties as may be determined by the Board.

(c) The Board shall create and designate such standing and special committees as it may from time to time deem necessary or appropriate.

Section 5. Meetings. There shall be six regular meetings of the Board per year, at such times and places as are fixed by the Board. The President may call special meetings of the Board, and shall call a special meeting upon the written request of five Directors. Notice of any special meeting shall be given, by mail or by telephone, to each Director at least five days preceding the date set for the meeting.

Section 6. Quorum. One-third of the Directors, but not less than nine, shall constitute a quorum for the transaction of business at any Board meeting. The business of the Board shall be transacted by the majority vote of those Directors present and voting, provided that a quorum is present.

Section 7. Executive Committee. The Executive Committee shall consist of the officers of the Board and the chairs of the various committees. The Executive Committee shall transact any business that may arise between Board meetings, and shall exercise such other power as may be delegated to it by the Board. Proceedings of the Executive Committee shall be reported to the Board at its next meeting. A majority of the members of the Executive Committee shall constitute a quorum thereof, and the business of the Executive Committee shall be transacted by the majority vote of those members present and voting, provided that a quorum is present.

Section 8. Attendance. After three consecutive unexcused absences, a Director may be asked to resign from the Board of Directors, and in the absence of a resignation such Director may be removed from the Board as disqualified.

### ARTICLE III

#### **ANNUAL MEETING**

Section 1. The Annual Meeting of the Corporation shall have a full report of its activities during the preceding year, shall elect Directors, and transact such other business as may properly come before it. One-third of the Directors, but not less than nine, shall constitute a quorum for the transaction of business at the Annual Meeting.

Section 2. The Annual Meeting shall be held during the first three months after the close of a fiscal year, unless the Board by resolution shall adopt another time for the Annual Meeting for that year.

### ARTICLE IV

#### **NOMINATIONS AND ELECTIONS**

Section 1. Nominations. The committee of the Board charged with responsibility for nominations shall select nominees for the offices of the Board and for directors, and shall present its nominations to the Board at the Annual Meeting. Nominations for directors or officers may be made from the floor at an Annual Meeting, provided that the consent of the nominee has been secured. Directors may also be nominated by the committee at a regular meeting of the Board.

Section 2. Elections. Directors shall be elected at the Annual Meeting. Officers shall be elected at the Annual Meeting following the election of Directors. All duly elected Directors shall be eligible to vote in all elections of directors and officers conducted during their term. If the committee presents a nomination for a director to a regular meeting of the Board, the Board may conduct an election on such nomination at such meeting.

Section 3. Ballots. Elections may be by voice vote, but if any Director calls for a written ballot, then elections shall be by written ballot.

## ARTICLE V

### AMENDMENTS

Proposed amendments to these Bylaws shall be presented at two consecutive regular Board meetings. The vote on the question of adopting the proposed amendments shall be taken at the second of the two meetings.

## ARTICLE VI

### DISSOLUTION

In the event of the dissolution of the Corporation, its assets shall be turned over to that charitable organization in the Louisville area which, in the judgment of the Board, most nearly performs the same functions and meets the same needs as the Corporation.

## ARTICLE VII

### INDEMNIFICATION OF OFFICERS AND DIRECTORS

Section 1. The Corporation shall, in accordance with the provisions of this Article, indemnify any persons who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative, by reason of the fact that he or she is or was a director, officer, employee, or agent of the Corporation, from and against expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred by him or her in connection with any such action, suit, or proceeding, if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful, except that no indemnification shall be made in respect of any claim, issue, or matter as to which such person shall have been adjudged to be liable for gross negligence or misconduct in the performance of his or her duty to the Corporation.

Section 2. To the extent that a director, officer, employee or agent of the Corporation has been successful on the merits or otherwise in defense of any action, suit, or proceeding referred to above or in defense of any claim, issue, or matter therein, he or she shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by him or her in connection therewith.

Section 3. Expenses (including attorneys' fees) incurred in defending a civil or criminal action, suit, or proceeding may be paid by the Corporation in advance of the final disposition of such action or proceeding upon receipt of an undertaking by or on behalf of the director, officer, employee, or agent to repay such amount unless it shall ultimately be determined that he or she is entitled to be indemnified pursuant to this article.

Section 4. The Corporation shall have power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, or agent of the Corporation against any liability asserted against him or her and incurred by him or her in any such capacity or arising out of his or her status as such, whether or not the Corporation would have the power or obligation to indemnify him or her against such liability under the provisions of this Article.



## **1.6 COMMUNITY AND CIVIC PARTICIPATION**

You are encouraged to take part in community and civic activities. ElderServe wants you to be an informed, dedicated, and participating citizen, and to take part in the charitable, educational, and cultural life of the community.

Metro United Way is a major funding contributor to ElderServe and supports many important activities and services in the Louisville community. All employees are encouraged to contribute at least the "Fair Share" level to Metro United Way.

## **1.7 DIVERSITY**

ElderServe values diversity. We recognize that our clients are of diverse racial, ethnic and cultural backgrounds. As an employee of ElderServe, you are expected to respect the differences and perspectives of our clients and of your fellow employees.

## **2. EMPLOYMENT RELATIONS AND COMMUNICATIONS**

### **2.1 EQUAL EMPLOYMENT OPPORTUNITY**

ElderServe is an equal employment opportunity employer. It is the policy of ElderServe to afford equal employment opportunity to all individuals regardless of race, color, religion, sex, national origin, citizenship status, age, protected disability status, sexual orientation, genetic information, uniformed service (e.g., US Armed Forces or National Guard) or status as a Vietnam era veteran or special disabled veteran in accordance with applicable federal laws. ElderServe does not discriminate in any decision affecting employment or conditions of employment against any employee or applicant for employment because of any of these factors.

ElderServe will recruit, hire, train, and promote persons in all job titles without regard to race, color, religion, sex, national origin, citizenship status, age, protected disability status, sexual orientation, genetic information, uniformed service (e.g., US Armed Forces or National guard) or status as a Vietnam era veteran or special disabled veteran in accordance with applicable federal laws. ElderServe will base decisions on employment so as to further the principle of equal employment opportunity. ElderServe will ensure that promotion decisions are in accord with the principle of equal employment opportunity by imposing only valid requirements for promotional opportunities, and that all personnel decisions and actions, such as compensation, benefits, transfers, layoffs, returns from layoff, and company-sponsored training, education, tuition assistance, and social and recreation programs will be administered without regard to race, color, religion, sex, national origin, age, handicap or disability, or Vietnam era veteran or disabled veteran status.

Any employee with questions or concerns about any type of discrimination in the workplace is encouraged to bring these issues to the attention of their immediate supervisor, to that supervisor's manager or to the chief executive officer. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.

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## ELDERSERVE, INC.

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### General Information

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<b>Organization Number</b>	0048013
<b>Name</b>	ELDERSERVE, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	9/10/1962
<b>Organization Date</b>	9/10/1962
<b>Last Annual Report</b>	2/23/2015
<b>Principal Office</b>	300 EAST MARKET STREET SUITE 190 LOUISVILLE, KY 40202
<b>Registered Agent</b>	JULIE W. GUENTHNER 300 EAST MARKET STREET, SUITE 190 LOUISVILLE, KY 40202

### Current Officers

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<b>President</b>	<u>MR. BRIAN LOWER</u>
<b>Vice President</b>	<u>CHRISTOPHER KIPPER</u>
<b>Secretary</b>	<u>MS. JULIA MEREDITH</u>
<b>Treasurer</b>	<u>MS. DEBBIE P. PREWITT</u>
<b>Director</b>	<u>MR. A FRAZIER CURRY</u>
<b>Director</b>	<u>MR. THOMAS C. FENTON</u>
<b>Director</b>	<u>MS. ELEANOR L. FOREMAN</u>
<b>Director</b>	<u>MR. CARL A. AMOROSE, JR.</u>
<b>Director</b>	<u>MR. W. MICHAEL HANKS</u>

### Individuals / Entities listed at time of formation

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<b>Director</b>	<u>MATILDA MEYER</u>
<b>Director</b>	<u>JEAN F TRAUB</u>
<b>Director</b>	<u>MARION W HORNER</u>
<b>Director</b>	<u>GEO D KOBICK</u>
<b>Director</b>	<u>WM L JONES</u>
<b>Director</b>	<u>MATILDA MEYER</u>
<b>Director</b>	<u>JEAN F TRAUB</u>
<b>Director</b>	<u>MARION W HORNER</u>
<b>Director</b>	<u>GEO D KOBICK</u>
<b>Director</b>	<u>WM L JONES</u>
<b>Incorporator</b>	<u>MATHILDA MEYER</u>
<b>Incorporator</b>	<u>JEAN F TRAUB</u>

<b>Incorporator</b>	<u>MARION W HORNER</u>
<b>Incorporator</b>	<u>GEO D KOBICK</u>
<b>Incorporator</b>	<u>WM L JONES</u>
<b>Incorporator</b>	<u>MATHILDA MEYER</u>
<b>Incorporator</b>	<u>JEAN F TRAUB</u>
<b>Incorporator</b>	<u>MARION W HORNER</u>
<b>Incorporator</b>	<u>GEO D KOBNICK</u>
<b>Incorporator</b>	<u>WM L JONES</u>

## Images available online

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

<u>Annual Report</u>	2/23/2015	1 page	<u>PDF</u>	
<u>Registered Agent name/address change</u>	12/17/2014 11:35:24 AM	1 page	<u>PDF</u>	
<u>Principal Office Address Change</u>	10/2/2014 11:23:14 AM	1 page	<u>PDF</u>	
<u>Annual Report</u>	4/28/2014	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/18/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Registered Agent name/address change</u>	5/29/2013	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/22/2012	8 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/2/2011	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/23/2010	5 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/12/2009	5 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/4/2008	6 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/16/2007	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/26/2006	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/22/2005	7 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	8/26/2003	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	8/22/2002	8 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/25/2001	5 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/29/2000	5 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	8/17/1999	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/7/1998	5 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1997	4 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1996	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	10/4/1995	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1995	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Articles of Merger</u>	9/22/1994	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1994	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/31/1993	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1992	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1991	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Amendment</u>	10/2/1990	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Name Reservation</u>	7/25/1990	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1990	3 pages	<u>tiff</u>	<u>PDF</u>

<u>Revocation of Certificate of Authority</u>	7/10/1989	1 page	tiff	PDF
<u>Administrative Dissolution Return</u>	7/10/1989	2 pages	tiff	PDF
<u>Annual Report</u>	7/1/1989	3 pages	tiff	PDF
<u>Statement of Change</u>	9/23/1987	1 page	tiff	PDF
<u>Statement of Change</u>	6/1/1978	1 page	tiff	PDF
<u>Amendment</u>	3/4/1974	4 pages	tiff	PDF
<u>Statement of Change</u>	5/31/1973	2 pages	tiff	PDF
<u>Amendment</u>	1/18/1968	5 pages	tiff	PDF
<u>Annual Report</u>	7/1/1963	7 pages	tiff	PDF
<u>Articles of Incorporation</u>	9/10/1962	11 pages	tiff	PDF

## Assumed Names

## Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	2/23/2015 5:54:45 PM	2/23/2015 5:54:45 PM	
Registered agent address change	12/17/2014 11:35:24 AM	12/17/2014 11:35:24 AM	
Principal office change	10/2/2014 11:23:14 AM	10/2/2014 11:23:14 AM	
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

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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
Statement of Change	10/4/1995	1 page
Annual Report	7/1/1995	3 pages
Articles of Merger	9/22/1994	2 pages
Statement of Change	9/22/1994	1 page
Reinstatement	9/22/1994	1 page
Annual Report	7/1/1994	3 pages
Annual Report	3/31/1993	3 pages
Annual Report	7/1/1992	2 pages
Annual Report	7/1/1991	3 pages
Amendment	10/2/1990	2 pages
Name Reservation	7/25/1990	1 page
Annual Report	7/1/1990	3 pages
Administrative Dissolution Return	7/10/1989	2 pages
Revocation of Certificate of Authority	7/10/1989	1 page
Annual Report	7/1/1989	3 pages
Annual Report	7/1/1988	1 page
Statement of Change	9/23/1987	1 page
Annual Report	7/1/1987	1 page
Statement of Change	8/11/1986	1 page
Statement of Change	6/1/1978	1 page
Amendment	3/4/1974	3 pages
Statement of Change	5/31/1973	2 pages
Amendment	7/30/1971	3 pages
Annual Report	6/30/1971	9 pages
Articles of Incorporation	7/24/1970	7 pages
Amendment	1/18/1968	4 pages
Annual Report	7/1/1963	18 pages
Articles of Incorporation	9/10/1962	10 pages

\* Please add to Elder Serve NDF \*

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**Staff List**



**\*Highest paid staff**

Employee Name	Department	Title
Berry, Trish	Oak and Acorn Services	
Benz, Stephanie	HomeCare	
Boone, Cindy	InHomeCare	
Bright, Peggy	Senior Companion Program	
Carpenter, Megan	OAR - Community Based	
* Cobb, Lisa	Development	Director of Development
Feltham, Dianne	OAR - Community Based	
Gadd, Shannon	OAR - Social Services	
Gilbert, Ronnie	HomeCare	
Grasch, Cristeen	Development	
* Guenther, Julie	Executive	CEO
Helm, Rick	Oak and Acorn Building	
Henon, Tara	HomeCare	
Hight, Drew	HomeCare	
Hunter, Dorothy	Oak and Acorn Services	
* Kopatz, Tina	Finance	Director of Finance/Administration
McDaniels, Marsha	Operations	
Moran-Hickerson, Erin	Oak and Acorn Services	
Morgan, Jessica	OAR - Crime Victim Services	
Morrell, Nedra	Development	
Newberry, Kim	OAR - Community Based	
Willoughby, Sheila	Senior Companion Program	
Willoughby, Sheila	Senior Companion Program	
Willoughby, Sheila	Senior Companion Program	
Willoughby, Sheila	Senior Companion Program	
Willoughby, Sheila	Senior Companion Program	

**Annual Salary**

\$65,000

\$94,500

\$70,000