

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

**Applicant/Program:** Home for the Aged of the Little Sisters of the Poor, INC  
**Applicant Requested Amount:** \$2000.00  
**Appropriation Request Amount:** \$2000.00

**Executive Summary of Request**  
\$2,000.00 of D-10 eighborhood Development Funds to help fund the decorations, printing and advertising expenses for the 28th annual Turtle Derby and Chicken Dinner. this event will benefit the poor elderly who attend the senior center at St. joseph's Home. The event will be held on April 26, 2020 from noon to 5 pm at 15 Audubon Plaza Dr. and it is open to the public.

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

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

10      Pat Mulvihill      \$2000      2/3/2020  
District #      Councilman Pat Mulvihill      Amount      Date  
Primary Sponsor Signature

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

**Approved by:**  
\_\_\_\_\_  
Appropriations Committee Chairman      Date  
Final Appropriations Amount: \_\_\_\_\_

*FMP-330*

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**Legal Name of Applicant Organization** Home for the Aged of the Little Sisters of the Poor, INC  
**Program Name and Request Amount** 28th annual Turtle Derby and Chicken Dinner / \$2,000.00

**Yes/No/NA**

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

Prepared by: Geoff Wohl, D-10 LA

Date: 2/3/2020

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b> <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i> Home for the Aged of the Little Sisters of the Poor, Inc.			
<b>Main Office Street &amp; Mailing Address:</b> 15 Audubon Plaza Drive			
<b>Website:</b> www.littlesistersofthepoorlouisville.org			
<b>Applicant Contact:</b>	Tina Contreras	<b>Title:</b>	Development Director
<b>Phone:</b>	(502) 636-2300	<b>Email:</b>	dvlouisville@littlesistersofthepoor.org
<b>Financial Contact:</b>	Debbie Boykin	<b>Title:</b>	Business Manager
<b>Phone:</b>	(502) 636-2300	<b>Email:</b>	bslouisville@littlesistersofthepoor.org
<b>Organization’s Representative who attended NDF Training:</b> Tina Contreras			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>	15 Audubon Plaza Drive, Louisville, KY 40217		
<b>Council District(s):</b>	10	<b>Zip Code(s):</b>	40217
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Little Sisters of the Poor Turtle Derby			
<b>Total Request: (\$)</b>	\$ 2,000.00	<b>Total Metro Award (this program) in previous year: (\$)</b>	\$ 0.00
<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 checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
<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"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input checked="" type="checkbox"/> Faith Based Organization Certification Form, if applicable	
<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>	NDF	<b>Amount: (\$)</b>	\$ 413.00
<b>Source:</b>	NDF	<b>Amount: (\$)</b>	\$ 413.00
<b>Source:</b>		<b>Amount: (\$)</b>	
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

**Received from the Home of the Aged of the Little Sisters of the Poor March 10, 2020**

**External Organization to Correct:**

**NDF Application Page 3:**

Missing the Term End Dates for 4 Board Members. – **Mother Paul is the Mother Superior of the Home and President of the Board – She does not have a term date, as she is the President as long as she is the Mother Superior. Sr. Dora is the Sec/Tres. Of the Board, she does not have a term date, as long as she is at the Home she is Sec/Tres. Tina Contreras and Linda Deardeuff are paid staff and attend board meetings as such. They are not board members.**

**NDF Application Page 5:**

How will the proceeds from the fundraiser benefit the elderly poor who attend the senior center, volunteer and live at St. Joseph's Home? – **The proceeds from the fundraising event will be used to offset the difference in what it cost to support the elderly poor at St. Joseph's Home and what they can afford to pay. The elderly poor that the Little Sisters support contribute approximately 50% of their support, the balance is raised by the Little Sisters through donations, events and grant funding.**

**Supporting Documentation:**

Has the organization filed its 2018 Form 990 with the IRS? If yes, please replace it with the 2017 Form 990 within the NDF packet.

Or has the organization received a 2018 tax period extension? If yes, please include it in the NDF packet and keep the 2017 Form 990 in the NDF packet.

**The Little Sisters changed auditing company's the end of 2019. The new auditors filed an extension and are working to complete the 2018, 990. See Attached document and additional email.**



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

#### Describe Agency's Vision, Mission and Services:

##### a. Mission

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

##### b. History

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

##### c. Current programs and/or activities

The sole purpose of the Little Sisters of the Poor is serving the needs of the elderly poor in the Louisville Metropolitan area. Quality care is provided to 77 residents (with an average age of 84 1/2 years) who are without the means, family or social support to maintain independence in the community. The continuum of services permits a sense of security throughout their life. In Louisville, our services include a 50-bed nursing home with three levels of care, a 27-unit apartment building for the elderly and a Senior Day Center. The Senior Day Center is open to needy elderly in the community as well as those living at St. Joseph's Home.

Levels of care are:

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

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

Nursing Care - (assisted and skilled care), for those residents who need more extensive nursing care and assistance with their daily needs.

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

##### d. Accomplishments

St. Joseph's Home has provided a safe haven for over 6500 of the poorest elderly in the Louisville area in the last 150 years. Although, St. Joseph's Home is open to all regardless of race, religion, gender or nationality, as Little Sisters of the Poor, the Sisters take vows of Chastity, Poverty and Obedience as do many of other religious orders; the Little Sister of the Poor take a fourth vow of Hospitality which guides their profound respect for life. It is through this respect, that the Little Sisters take turns as to never leave a resident who is in the final stage of life. Offering the resident and their family comfort and prayer on the Resident's final days as they journey toward eternal life.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Diane Gahafer	12/31/2021
Alan Steiden	12/31/2020
Rosemary Smith	12/31/2020
Janet Norton	12/31/2020
John Stafford	12/31/2021
Jennifer Culotta	12/31/2021
Tim Veno	12/31/2021
Fr. William Hammer	12/31/2021
Mother Paul Magyar	
Sr. Dora Chan	
Tina Contreras	
Linda Deardeuff	

**Describe the Board term limit policy:**

**Board of Advisors Structure & Governance**

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

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

Three Highest Paid Staff Names	Annual Salary
Jeanette Stephens	\$ 91,215.00
Tonya Perry	\$ 81,224.00
Tina Contreras	\$ 66,758.00

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 5 – PROGRAM/PROJECT NARRATIVE

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

The Little Sisters of the Poor will be hosting the 28th Annual Holiday Turtle Derby on April 26, 2020 12Noon to 5pm. This event is open to the public and will include a tour of the Home with live entertainment, chicken dinner, booths, Children's area, craft sale and Turtle Races. Proceeds from this event will benefit the elderly poor who attend the senior center, volunteer and live at St. Joseph's Home.

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

Funding will be spent on: Decorations, Printing and Advertising.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Proceeds from Little Sisters 28th Annual Turtle Derby & Chicken Dinner will benefit the elderly poor who attend the senior center, volunteer and live at St. Joseph's Home.

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

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

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

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

## 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:**

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

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

None - does not apply.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>			\$ 0.00
<b>B: Rent/Utilities</b>			\$ 0.00
<b>C: Office Supplies</b>			\$ 0.00
<b>D: Telephone</b>			\$ 0.00
<b>E: In-town Travel</b>			\$ 0.00
<b>F: Client Assistance</b> (See Detailed List on Page 8)			\$ 0.00
<b>G: Professional Service Contracts</b>			\$ 0.00
<b>H: Program Materials</b>			\$ 0.00
<b>I: Community Events &amp; Festivals</b> (See Detailed List on Page 8)			\$ 0.00
<b>J: Machinery &amp; Equipment</b>			\$ 0.00
<b>K: Capital Project</b>			\$ 0.00
<b>L: Other Expenses</b> (See Detailed List on Page 8)	\$ 2,000.00	\$ 12,425.00	\$ 14,425.00
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	\$ 2,000.00	\$ 12,425.00	\$ 14,425.00
% of Program Budget	13.86%	86.14%	<b>100%</b>

**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)	\$ 12,425.00
Fees Collected from Program Participants	
Other (please specify)	
<i>Total Revenue for Columns 2 Expenses **</i>	\$ 12,425.00

*\*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 for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Event Printing	\$ 500.00	\$ 2,600.00	\$ 3,100.00
Advertising (signage and printed shirts)	\$ 1,000.00	\$ 300.00	\$ 1,300.00
Decorations	\$ 500.00	\$ 0.00	\$ 500.00
Postage & Fulfillment	\$ 0.00	\$ 2,000.00	\$ 2,000.00
Prizes/Expenses - Raffles	\$ 0.00	\$ 6,000.00	\$ 6,000.00
Food	\$ 0.00	\$ 1,500.00	\$ 1,500.00
Gaming License	\$ 0.00	\$ 25.00	\$ 25.00
			\$ 0.00
			\$ 0.00
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			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
<b>Total</b>	\$ 2,000.00	\$ 12,425.00	\$ 14,425.00

**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).

<b>Donor*/Type of Contribution</b>	<b>Value of Contribution</b>	<b>Method of Valuation</b>
Volunteers/Time	\$ 5,073.75	22.55hr x 225 = \$5073.75 the non profit times
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> Volunteer Contribution &Other In Kind)	\$ 5,073.75	

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

**Agency Fiscal Year Start Date:** 01/01/2020

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

**If YES, please explain:**



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

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

#### Standard Assurances

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

#### Standard Certifications

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

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

### SECTION 8 – CERTIFICATIONS & ASSURANCES

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

<b>Signature of Legal Signatory:</b>	<i>Sr. Paul Magyar</i>	<b>Date:</b>	<i>Jan 14, 2020</i>
<b>Legal Signatory: (please print):</b>	Sr. Paul Magyar	<b>Title:</b>	Mother Superior/Pres.
<b>Phone:</b>	(502) 636-2300	<b>Extension:</b>	204
<b>Email:</b>	mslouisville@littlesistersofthepoor.org		

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

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

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

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

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

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

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

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

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

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

**SIGNATURE**

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

Signature of Legal Signatory:



Date: 1/14/2019

Legal Signatory (please print):

Sr. Paul Magyar

Title: Mother Superior/President

Phone:  
502-636-2300

Extension:  
204

Email: mslouisville@littlesistersofthepoor.org

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

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

**Department of the Treasury**

**Date: May 27, 2016**

**Person to Contact:**

R. Meyer ID# 0110429

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

53-0196617

**Group Exemption Number:**

0928

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

Dear Sir/Madam:

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

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

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper". The signature is stylized and cursive, with a prominent initial "J" and a long horizontal stroke at the end.

Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements

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

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

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

## INSTITUTIONS LOCATED IN THE ARCHDIOCESE

### [A] COLLEGES AND UNIVERSITIES

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

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

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

### [B] HIGH SCHOOLS, ARCHDIOCESAN

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

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

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

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

### [C] HIGH SCHOOLS, PRIVATE

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

Students 595.  
*Assumption High School*, 2170 Tyler Ln., 40205. Tel: 502-458-9551; Fax: 502-454-8411. Web: www.ahsrockets.org. Elaine Salvo, Pres.; Rebecca Henle, Prin.; Erica Lasley, Librarian. Sisters of Mercy. Sisters 1; Lay Teachers 79; Students 913.  
*Presentation Academy*, 861 S. 4th St., 40203. Tel: 502-583-5935; Fax: 502-583-1342. Email: mbruder@presentationacademy.org. Web: www.presentationacademy.org. Sr. Christine Beckett, S.C.N., Pres.; Barbara Wine, Prin.; Terry Roberts, Librarian. Sisters 3; Lay Teachers 33; Students 271.  
*Sacred Heart Academy*, 3175 Lexington Rd., 40206. Tel: 502-897-6097; Fax: 502-893-0120. Email: officesha@sacredheartsschools.org. Web: www.sacredheartsschools.org/academy. Mrs. Mary Lee McCoy, Prin.; Linda Lenahan, Librarian. Ursuline Sisters. Sisters 2; Lay Teachers 76; Students 818.  
*St. Xavier High School, Xaverian Brothers*, 1609 Poplar Level Rd., 40217. Tel: 502-637-4712; Fax: 502-634-2171. Email: psangalli@saintx.com. Web: www.saintx.com. Dr. Perry E. Sangalli, Pres.; Frank Espinosa, Prin.; Mrs. Elaine Steinberg, Librarian. Lay Teachers 120; Students 1,370.

### [D] ELEMENTARY SCHOOLS, PRIVATE

LOUISVILLE. *Holy Angels Academy, Inc.*, (Grades K-12), 12201 Old Henry Rd., 40223. Tel: 502-254-9440; Fax: 502-254-9907. Joseph M. Norton, Headmaster and Prin., Grade School; Michael A. Monaghan, Prin., High School; Rev. Robert M. Gregor, C.P.M., Chap. Priests 1; Lay Teachers 8; Students 85.  
*Sacred Heart Model School*, (Grades K-8), 3107 Lexington Rd., 40206. Tel: 502-896-3931; Fax: 502-896-3932. Email: mbowling@sacredheartsschools.org. Web: www.sacredheartsschools.org. Dr. Mary Beth Bowling, Prin.; Mrs. Carol Kraemer, Librarian. Sisters 1; Lay Teachers 34; Students 364.  
*Sacred Heart Preschool*, 3105 Lexington Rd., 40206. Tel: 502-896-3941; Fax: 502-896-3966. Web: www.sacredheartsschools.org. Vicki Furlow, Dir. Lay Teachers 40; Students 256.

### [E] REGIONAL SCHOOLS

LOUISVILLE. *St. Andrew Academy*, (Grades PreK-8), 7724 Columbine Dr., 40258. Tel: 502-935-4578; Fax: 502-933-2204. Email: office@standrewacademy.com. Jennifer Barz, Prin.; Cathy Wright, Literacy Coord. Lay Teachers 14; Students 212.  
*John Paul II Academy*, (Grades PreK-8), 3525 Goldsmith Ln., 40220. Tel: 502-452-1712; Fax: 502-451-2462. Lynn Wilt, Prin.; Nancy Heady, Librarian. Lay Teachers 22; Students 237.  
*St. Nicholas Academy*, (Grades K-8), 5501 New Cut Rd., 40214. Tel: 502-368-8506; Fax: 502-380-5453. Email: kdellozier@sna-panthers.org. Web: www.sna-panthers.org. Kathy DeLozier, Prin.; Elizabeth Strobel, Librarian. Lay Teachers 26; Total Enrollment 401.

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

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

### [F] SPECIAL SCHOOLS

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

\**Nativity Academy*, 529 E. Liberty St., 40202. Tel: 502-855-3300; Fax: 502-562-2192. Carol Nord, Exec. Dir.; Meghan Weyland, Prin. (Grades 6-8), Students 69; Staff 18.  
*Pitt Academy*, 6010 Preston Hwy., 40219. Tel: 502-966-6979; Fax: 502-962-8878. Email: rdoty@pitt.com. Web: www.pitt.com. Renee Doty, Prin. Lay Teachers 7; Students 55.  
*Sacred Heart School for the Arts*, 3105 Lexington Rd., 40206. Tel: 502-897-1816; Fax: 502-896-3927. Email: dthurmond@sacredheartsschools.org. Web: www.sacredheartsschools.org. David X. Thurmond, Exec. Dir. Students 350.

### [G] ORPHANAGES AND INFANT HOMES

LOUISVILLE. *St. Joseph Catholic Orphan Society*, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Steve Robbins, Pres. Bd. of Directors.  
*St. Thomas Orphan Society, Inc.*, P.O. Box 1073, 40201.  
*St. Vincent's Orphan Society, Inc.*, P.O. Box 1073, 40201.

### [H] GENERAL HOSPITALS

LOUISVILLE. *SS. Mary and Elizabeth Hospital*, 1850 Bluegrass Ave., 40215. Tel: 502-361-6000; Fax: 502-361-6799. Web: jhsmh.org. James Parubek, Pres. & CEO. Catholic Health Initiatives. Sisters 4; Bed Capacity 298; Patients Assisted Annually 170,000.  
 BARDSTOWN. *Flaget Healthcare, Inc. dba Flaget Memorial Hospital* 4305 New Shepherdsville Rd., 40004. Tel: 502-350-5000; Fax: 502-350-5039. Email: info@flaget.com. Web: www.flaget.com. Sue Downs, Pres. Catholic Health Initiatives. Attended from St. Joseph Church. Sisters 2; Bed Capacity 52; Bassinets 8; Patients Assisted Annually 93,350.

### [I] SPECIAL HOSPITALS

LOUISVILLE. *Our Lady of Peace*, 2020 Newburg Rd., 40205. Tel: 502-451-3330; Fax: 502-478-4140. Web: Email: rebecca.kistler@jhsmdh.org. Web: www.jhsmdh.org. Jennifer Nolan, Pres. & CEO. Catholic Health Initiatives. Hospital for Psychiatric Illness. Sisters 1; Bed Capacity 894. Patients Assisted Annually 5,907.

### [J] PROTECTIVE INSTITUTIONS

LOUISVILLE. *Boys' Haven*, 2301 Goldsmith Ln., 40218. Tel: 502-458-1171; Fax: 502-451-2161. Email: jhadley@boyshaven.org. Web: www.boyshaven.org. Jeff Hadley, CEO. For dependent, neglected, or abused boys and girls, 12 to 23 years of age. Total Assisted 765.  
*St. Joseph Children's Home*, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Pamela Cotton, L.C.W., M.S.S.W., Exec. Dir. Children 40.

### [K] NURSING HOMES

LOUISVILLE. *St. Joseph Home for the Aged*, 15 Audubon Plaza Dr., 40217. Tel: 502-636-2300; Fax: 502-636-2239. Web: www.littlesistersofthepoor.org. Sr. Chantal Pezza, L.S.P., Pres.  
*Home for the Aged of the Little Sisters of the Poor*, Sisters 9; Bed Capacity 77.  
*Nazareth Home, Inc.*, 2000 Newburg Rd., 40206. Tel: 502-459-9681; Fax: 502-456-9077. Email: nmhaynes@nazhome.org. Web: nazhome.org. Mary Haynes, Pres. & CEO; Bridget Bunning, Pastoral Care; Deacon Lawrence Brink, Sisters of Charity of Nazareth. Staff 50; Residents 118; Personal Care 50; Total 50.

**HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.****General Information**

<b>Organization Number</b>	0110354
<b>Name</b>	HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, 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>Organization Date</b>	1/1/1880
<b>Last Annual Report</b>	5/28/2019
<b>Principal Office</b>	15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217
<b>Registered Agent</b>	SISTER PAUA MAGYAR 15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217

**Current Officers**

<b>President</b>	<u>Sister PAUL MAGYAR</u>
<b>Vice President</b>	<u>Sister MARIA LOSA IOANE</u>
<b>Secretary</b>	<u>Sister DORA CHAN</u>
<b>Treasurer</b>	<u>Sister DORA CHAN</u>
<b>Director</b>	<u>SR. PAUL MAGYAR</u>
<b>Director</b>	<u>SR. MARIA LOSA IOANE</u>
<b>Director</b>	<u>SR. DORA CHAN</u>

**Individuals / Entities listed at time of formation**

<b>Director</b>	<u>JEANNE MARIE TURFINN</u>
<b>Director</b>	<u>MADELEINE TERNI</u>
<b>Director</b>	<u>ANNE FLANIGAN</u>
<b>Director</b>	<u>EUGENEIE PAUMAND</u>
<b>Director</b>	<u>EMENANCE GRAUDIN</u>
<b>Incorporator</b>	<u>JEANNE MARIE TURFINN</u>
<b>Incorporator</b>	<u>MADELEINE TERNI</u>
<b>Incorporator</b>	<u>ANNE FLANIGAN</u>
<b>Incorporator</b>	<u>EUGENEIE PAUMAND</u>
<b>Incorporator</b>	<u>EMENANCE GRAUDIN</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>	5/28/2019	1 page	<u>PDF</u>	
<u>Annual Report</u>	6/28/2018	1 page	<u>PDF</u>	
<u>Annual Report</u>	6/28/2017	1 page	<u>PDF</u>	
<u>Name Renewal</u>	12/1/2016	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/2/2016	1 page	<u>tiff</u>	<u>PDF</u>
<u>Registered Agent name/address change</u>	2/24/2016	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/9/2015	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/22/2014	1 page	<u>tiff</u>	<u>PDF</u>

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

## Assumed Names

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

Active

## Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	5/28/2019 4:25:23 PM	5/28/2019 4:25:23 PM	
Annual report	6/28/2018 2:32:42 PM	6/28/2018 2:32:42 PM	
Annual report	6/28/2017 12:38:38 PM	6/28/2017 12:38:38 PM	
Annual report	5/2/2016 2:54:56 PM	5/2/2016	
Registered agent address change	2/24/2016 10:06:25 AM	2/24/2016	
Annual report	6/9/2015 8:56:15 AM	6/9/2015	
Annual report	5/22/2014 11:47:45 AM	5/22/2014	
Annual report	6/13/2013 8:45:47 AM	6/13/2013	
Registered agent address change	5/30/2012 1:12:50 PM	5/30/2012	

Annual report	5/17/2012 10:49:37 AM	5/17/2012	
Added assumed name	2/28/2012 9:37:11 AM	2/28/2012	<u>ST. JOSEPH'S HOME FOR THE AGED</u>
Annual report	2/23/2011 7:57:57 AM	2/23/2011	
Annual report	4/6/2010 3:22:00 PM	4/6/2010	
Annual report	5/11/2009 1:42:41 PM	5/11/2009 1:42:41 PM	
Registered agent address change	12/10/2008 1:39:29 PM	12/10/2008	
Annual report	3/10/2008 10:42:17 AM	3/10/2008	
Annual report	3/14/2007 12:20:01 PM	3/14/2007	
Registered agent address change	3/3/2006 9:45:40 AM	3/3/2006	
Annual report	3/3/2006 9:40:32 AM	3/3/2006	
Annual report	6/18/2001 2:20:14 PM	6/18/2001	
Registered agent address change	5/30/2001 11:25:50 AM	5/30/2001	
Registered agent address change	4/14/1998	4/14/1998	
Amendment - Change purpose	8/28/1992	8/28/1992	

## Microfilmed Images

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

Annual Report	4/4/2005	1 page
Annual Report	6/21/2004	1 page
Annual Report	6/23/2003	1 page
Annual Report	4/30/2002	1 page
Annual Report	8/28/2001	1 page
Statement of Change	5/30/2001	1 page
Annual Report	6/21/2000	1 page
Annual Report	5/26/1999	1 page
Statement of Change	4/14/1998	1 page
Annual Report	4/2/1998	1 page
Annual Report	7/1/1997	1 page
Annual Report	7/1/1996	1 page
Annual Report	7/1/1995	1 page
Annual Report	3/21/1994	1 page
Annual Report	3/18/1993	1 page
Statement of Change	8/28/1992	1 page
Amendment	8/28/1992	5 pages
Annual Report	7/1/1992	1 page
Annual Report	7/1/1991	1 page
Annual Report	7/1/1990	1 page
Annual Report	7/1/1989	1 page
Articles of Incorporation	5/13/1984	9 pages
Statement of Change	10/9/1978	2 pages
Annual Report	8/30/1978	3 pages
Statement of Change	8/30/1978	2 pages



## Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

### Part I Taxpayer Identification Number (TIN)

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

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

<b>Social security number</b>									
<b>or</b>									
<b>Employer identification number</b>									
6	1		-	0	4	8	7	4	6

### Part II Certification

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

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

<b>Sign Here</b>	Signature of U.S. person ▶ <i>Sister Paul Magyar</i>	Date ▶ <i>2/28/2020</i>
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### General Instructions

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

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

### Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

RECEIVED &amp; FILED

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

ch 7/600  
 AUG 28 8 39 AM '92

RICK BARBISSE  
 SECRETARY OF STATE  
 COMMONWEALTH OF KENTUCKY  
 BY *Sandra Perry*

ARTICLE I

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

ARTICLE II

The period of existence of the corporation shall be perpetual.

ARTICLE III

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

ARTICLE IV

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

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

#### ARTICLE VIII

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

#### ARTICLE IX

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

WITNESS our signatures this 26 day of August, 1992.

S. Catherine Regina Cavanaugh  
SR. CATHERINE REGINA CAVANAUGH

S. Maureen Courtney  
SR. MAUREEN COURTNEY

S. Clotilde Jardim  
SR. CLOTILDE JARDIM

S. Ann Pope  
SR. ANN POPE

CONSENT

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

Dated this 26 day of August, 1992.

S. Catherine Regina Cavanaugh  
SR. CATHERINE REGINA CAVANAUGH

S. Maureen Courtney  
SR. MAUREEN COURTNEY

S. Clotilde Jardim  
SR. CLOTILDE JARDIM

S. Ann Pope  
SR. ANN POPE

S. Charles Dugan  
SR. CHARLES DUGAN

S. Josephine Hoffman  
SR. JOSEPHINE HOFFMAN

S. Bernard Hopkins  
SR. BERNARD HOPKINS

S. Genevieve Fitzpatrick  
SR. GENEVIEVE FITZPATRICK

S. Julie Thompson  
SR. JULIE THOMPSON

S. Mary Magdalena Koeger  
SR. MARY MAGDALENA KOEGER

S. Antionette Labelle  
SR. ANTIONETTE LABELLE

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: June 4, 2002

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

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

Dear Ms. Dessingue:

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

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

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

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



Office of the General Counsel

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


**IMPORTANT GROUP RULING INFORMATION**

June 19, 2002

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

SUBJECT: 2002 Group Ruling

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



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Enclosed is a copy of the Group Ruling issued to the United States Conference of Catholic Bishops<sup>1/</sup> on June 4, 2002 by the Internal Revenue Service ("IRS"), with respect to the federal tax status of Catholic organizations listed in the 2002 edition of the Official Catholic Directory ("OCD")<sup>2/</sup>. As explained in greater detail below, this ruling is important for establishing:

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

The 2002 Group Ruling is the latest in a series that began with the original determination of March 25, 1946. In the 1946 document, the Treasury Department affirmed the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been extended to cover the institutions listed in the current OCD<sup>3/</sup>. The language of these rulings has remained relatively unchanged, except to reflect intervening modifications in the Internal Revenue Code ("Code"). The 2002 Group Ruling is consistent with the 2001 ruling.

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

<sup>2</sup> A copy of the Group Ruling may also be found on the USCC website at [www.usccb.org/ogc](http://www.usccb.org/ogc).

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

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

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

---

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

<sup>5</sup> I.R.C. § 3121(b)(8)(A).

<sup>6</sup> I.R.C. § 1402(a)(8).

<sup>7</sup> Rev. Rul. 77-290, 1977-2 C.B. 26.

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

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

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

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

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

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

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

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

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

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<sup>15</sup> IRS has expressed concern about organizations covered under the Group Ruling that fail to include the group exemption number, 0928, on their Form 990 filings, particularly the initial filing.



**Little Sisters of the Poor**  
St. Joseph's Home For The Aged  
2019 Budget

**REVENUES**

Nursing Facility Services	\$2,767,610
Personal Care Services	\$264,710
Rent	\$142,593
<b>TOTAL RESIDENT REVENUES:</b>	<b>\$3,174,913</b>

**OPERATING EXPENSES**

Administrative and General Expense	\$854,179
Dietary Expenses	\$700,709
Direct Nursing Care Expense	\$1,743,430
Direct Personal Care Expense	\$374,302
Employee Benefits	\$621,605
Housekeeping Expense	\$264,298
Laundry/Linen Expense	\$49,955
Pastoral Care Services/Supplies	\$58,916
Plant Operating and Maintenance	\$723,318
<b>TOTAL EXPENSES</b>	<b>\$5,390,712</b>

**DEFICIENCY OF REVENUES**

**OVER EXPENSES BEFORE**

**NON-OPERATING REVENUE** **(\$2,215,799)**

**NON-OPERATING REVENUE**

Donated Commodities	\$178,560
Investment Income	\$310
Unrestricted Gifts and Bequests	\$1,706,402
Restricted Gifts	\$16,892
Fund Raising	\$241,535
Grant Income	\$72,100

**TOTAL NON OPERATING REVENUE** **\$2,215,799**

**EXCESS (DEFICIENCY) OF REVENUES**

**OVER EXPENSE** **\$0**

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

Independent Auditor's Report and Financial Statements

December 31, 2017 and 2016



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

**December 31, 2017 and 2016**

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## Independent Auditor's Report

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

We have audited the accompanying financial statements of St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc., which comprise the balance sheets as of December 31, 2017 and 2016, and the related statements of operations and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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.

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

## **Notes to Financial Statements**

**December 31, 2017 and 2016**

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

#### ***Nature of Operations***

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

#### ***Use of Estimates***

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

#### ***Cash***

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

#### ***Assets Limited as to Use***

Assets limited as to use include assets restricted by donors and assets set aside by the board of directors (Board) for future capital improvements over which the Board retains control and may at its discretion subsequently use for other purposes. Amounts required to meet current liabilities of the Home are included in current assets. Assets limited as to use consist of cash at December 31, 2017 and 2016.

#### ***Patient Accounts Receivable***

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

#### ***Property and Equipment***

Property and equipment are recorded at cost and are depreciated using the straight-line method over the estimated useful life of each asset.

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

## Notes to Financial Statements December 31, 2017 and 2016

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

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

Donations of property and equipment are reported at fair value as an increase in unrestricted net assets unless use of the assets is restricted by the donor. Monetary gifts that must be used to acquire property and equipment are reported as restricted support. The expiration of such restrictions is reported as an increase in unrestricted net assets when the donated asset is placed in service.

### ***Long-Lived Asset Impairment***

The Home evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimate future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value.

No asset impairment was recognized during the years ended December 31, 2017 and 2016.

### ***Temporarily and Permanently Restricted Net Assets***

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

Temporarily restricted net assets consisted of amounts restricted by donors for equipment purchases, contributions receivable and a remainder trust at December 31, 2017 and 2016, as follows:

	<b>2017</b>	<b>2016</b>
Time restrictions		
Contribution receivable	\$ -	\$ 104,150
Remainder trust	1,830,216	1,645,862
Purpose restrictions		
Equipment purchases	150,531	150,531
	<b>\$ 1,980,747</b>	<b>\$ 1,900,543</b>

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

## **Notes to Financial Statements**

**December 31, 2017 and 2016**

### ***Net Patient Service Revenue***

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

### ***Rental Revenue***

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

### ***Contributions***

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

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

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

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

**Notes to Financial Statements  
December 31, 2017 and 2016**

***Contributed Services***

Contributions of services are recognized as revenue at their estimated fair values only when the services received create or enhance nonfinancial assets or require specialized skill possessed by the individuals providing the service and the service would typically need to be purchased, if not donated. Contribution revenue for the years ended December 31, 2017 and 2016, recognized from contributed services consisted of:

	<b>2017</b>	<b>2016</b>
General and administrative activities	\$ 80,000	\$ 100,000
Health care services	120,000	125,000
	<b>\$ 200,000</b>	<b>\$ 225,000</b>

***Professional Liability Claims***

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

***Income Taxes***

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

**Note 2: Net Patient Service Revenue**

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

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



**St. Joseph's Home for the Aged of the Little  
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**Notes to Financial Statements  
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Approximately 99% and 90% of net patient service revenue is from participation in the Medicare and state-sponsored Medicaid programs for the years ended December 31, 2017 and 2016, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and changes. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

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

**Note 3: Concentration of Credit Risk**

***Accounts Receivable***

The Home grants credit without collateral to its patients, most of whom are area residents and are insured under third-party payor agreements. The mix of net receivables from patients and third-party payors at December 31, 2017 and 2016, was:

	<b>2017</b>	<b>2016</b>
Medicare	37%	41%
Medicaid	62%	58%
Other third-party payors and patients	1%	1%
	100%	100%

**Note 4: Beneficial Interest in Trusts (Restated – Note 13)**

The Home is the beneficiary under perpetual trusts and one remainder trust administered by outside parties. Under the terms of the perpetual trusts, the Home has the irrevocable right to receive income earned on the trust assets in perpetuity, but never receives the assets held in trust. At the date the Home receives notice of a beneficial interest, a contribution with donor restrictions of a perpetual nature is recorded in the statements of operations and changes in net assets, and a beneficial interest in perpetual trust is recorded in the balance sheets at the fair value of the underlying trust assets. Thereafter, beneficial interests in the trusts are reported at the fair value of the trusts' assets in the balance sheets, with trust distributions and changes in fair value recognized in the statements of operations and changes in net assets. The estimated value of the expected future cash flows is \$1,808,376 and \$1,661,102, which represents the fair value of the trust assets at December 31, 2017 and 2016, respectively. The income from these trusts for 2017 and 2016 was \$83,074 and \$87,668, respectively.

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

## Notes to Financial Statements December 31, 2017 and 2016

Under the terms of the remainder trust, the specified beneficiaries receive distributions of the trust's net income during their lives and, upon the deaths of all beneficiaries, the Home receives the remainder of the trusts' assets. As each beneficiary expires, the Home receives that beneficiary's right to receive net income distributions. The estimated value of the expected future cash flows is \$1,830,216 and \$1,645,862, which represents the fair value of the trust assets at December 31, 2017 and 2016, respectively. The income from these trusts for 2017 and 2016 was \$4,559 and \$4,570, respectively.

### Note 5: Long-Term Debt

The Home has various uncollateralized notes payable with Little Sisters of the Poor Chicago Province, Inc. (Province), which is an organization related to the Home. The notes payable each include interest at 3% that is due at maturity of the note. The balances as of December 31 are as follows:

	<b>2017</b>	<b>2016</b>
Note payable, Province (due September 12, 2020)	\$ 1,750,000	\$ 1,750,000
Note payable, Province (A)	200,000	200,000
Note payable, Province (B)	500,000	500,000
Note payable, Province (C)	800,000	800,000
Note payable, Province (due April 7, 2022)	300,000	-
	<u>\$ 3,550,000</u>	<u>\$ 3,250,000</u>

(A) Subsequent to year-end, the Home amended the note payable to extend the maturity date from March 21, 2018, to March 21, 2023.

(B) Subsequent to year-end, the Home amended the note payable to extend the maturity date from June 17, 2018, to June 17, 2023.

(C) Subsequent to year-end, the Home amended and consolidated four notes payable with various maturity dates in 2019 to one note payable with an extended maturity date of December 31, 2024.

Aggregate annual maturities of long-term debt at December 31, 2017, are:

2018	\$ -
2019	-
2020	1,750,000
2021	-
2022	300,000
Thereafter	1,500,000
	<u>\$ 3,550,000</u>

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

**Notes to Financial Statements  
December 31, 2017 and 2016**

**Note 6: Functional Expenses**

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

	<b>2017</b>	<b>2016</b>
Health care services	\$ 5,009,856	\$ 4,591,261
General and administrative	868,275	872,256
Fundraising	51,127	51,776
	<b>\$ 5,929,258</b>	<b>\$ 5,515,293</b>

**Note 7: Pension Plan**

The Home participates in the Christian Brothers Employee Retirement Plan, a multiemployer defined benefit pension plan that covers substantially all of its employees. The Home contributed approximately \$70,000 and \$68,000 to the plan in 2017 and 2016, respectively, which was included in employee benefits as pension expense in the statements of operations and changes in net assets.

The Home participates in the Christian Brothers Retirement Savings Plan, a defined contribution pension plan covering substantially all employees. There was no pension expense associated with this plan for the years ended December 31, 2017 and 2016.

**Note 8: Medical Malpractice Costs**

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

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

**Notes to Financial Statements  
December 31, 2017 and 2016**

**Note 9: Significant Estimates and Concentrations**

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

***Allowance for Net Patient Service Revenue Adjustments***

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

***Medical Malpractice Claims***

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

***Litigation***

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

**Note 10: Subsequent Events**

Subsequent events have been evaluated through February 7, 2019, which is the date the financial statements were available to be issued. Subsequent to year-end, the Province issued four uncollateralized notes payable to the Home for a total of \$1.1 million. The notes payable each include interest at 3% that is due at the maturity of the note. The notes mature between January and October 2023.

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

## Notes to Financial Statements December 31, 2017 and 2016

### Note 11: Future Changes in Accounting Principles

#### ***Revenue Recognition***

The Financial Accounting Standards Board (FASB) amended its standards related to revenue recognition. This amendment replaces all existing revenue recognition guidance and provides a single, comprehensive revenue recognition model for all contracts with customers. The guidance provides a five-step analysis of transactions to determine when and how revenue is recognized. Other major provisions include capitalization of certain contract costs, consideration of the time value of money in the transaction price and allowing estimates of variable consideration to be recognized before contingencies are resolved in certain circumstances. The amendment also requires additional disclosure about the nature, amount, timing and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in those judgments and assets recognized from costs incurred to fulfill a contract. The standard allows either full or modified retrospective adoption effective for annual periods beginning after December 15, 2018, for nonpublic entities, such as the Home. The Home is in the process of evaluating the impact the amendment will have on the financial statements.

#### ***Presentation of Financial Statements for Not-for-Profit Entities***

FASB recently issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, which changes requirements for financial statements and notes of all not-for-profit (NFP) entities and is effective for fiscal years beginning after December 15, 2017.

A summary of the changes by financial statement area most relevant to the Home are as follows:

##### Balance Sheets

- The balance sheets will distinguish between two new classes of net assets – those with donor-imposed restrictions and those without. This is a change from the previously required three classes of net assets – unrestricted, temporarily restricted and permanently restricted.

##### Statements of Operations and Changes in Net Assets

- Expenses are reported by both nature and function in one location.
- Investment income is shown net of external and direct internal investment expenses. Disclosure of the expenses netted against investment income is no longer required.

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

## Notes to Financial Statements December 31, 2017 and 2016

### Notes to Financial Statements:

- Enhanced quantitative and qualitative disclosures provide additional information useful in assessing liquidity and cash flows available to meet operating expenses for one year from the date of the statement of financial position.
- Amounts and purposes of governing board designations and appropriations as of the end of the period are disclosed.

The Home is in the process of evaluating the impact the amendment will have on the financial statements.

### **Statement of Cash Flows: Restricted Cash**

FASB recently issued ASU No. 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*, which changes requirements for financial statement and notes of all entities who are required to present a Statement of Cash Flows under Topic 230 and have restricted cash and is effective for fiscal years beginning after December 15, 2019.

The ASU requires entities to include restricted cash and restricted cash equivalents with cash and cash equivalents when reconciling beginning-of-period and end-of-period total cash in the statement of cash flows. The ASU requires disclosure of information about the nature of restrictions on cash, cash equivalents and restricted cash balances.

### **Note 12: Management's Consideration of Going Concern Matters**

The Home has incurred recurring losses and negative cash flows from operations. Over the past year, the Home's operations have been funded through financing from the Province. As of December 31, 2017, the Home had approximately \$27,000 of unrestricted cash.

The Home has retained an outside billing company to improve billing and collections. The Home also has extended the maturity dates of certain notes payable through the Province (see Note 5).

The accompanying financial statements have been prepared assuming that the Home will continue as a going concern; however, the above conditions raise substantial doubt about the Home's ability to do so. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result should the Home be unable to continue as a going concern.

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

**Notes to Financial Statements  
December 31, 2017 and 2016**

**Note 13: Restatement of Prior Year's Financial Statements**

The 2016 financial statements have been restated to correct two errors. During 2017, the Home discovered that a certain gift bequest was not properly recorded within the December 31, 2016, financial statements as a receivable and contribution revenue. The 2016 change in net assets increased by \$104,150 in connection with this correction. In addition, the classification of a certain beneficial interest in trust has been corrected from permanently restricted to temporarily restricted in accordance with the terms of the trust agreement. There was no impact to the 2016 change in net assets for this correction in classification.

The following financial statements line items for 2016 were affected by these corrections:

	<b>As Restated</b>	<b>As Previously Reported</b>	<b>Effect of Change</b>
<b>Balance Sheet</b>			
Other receivables	\$ 141,352	\$ 37,202	\$ 104,150
Total current assets	\$ 821,294	\$ 717,144	\$ 104,150
Total assets	\$ 9,701,413	\$ 9,597,263	\$ 104,150
Temporarily restricted net assets	\$ 1,900,543	\$ 150,531	\$ 1,750,012
Permanently restricted net assets	\$ 1,661,102	\$ 3,306,964	\$ (1,645,862)
Total net assets	\$ 4,524,721	\$ 4,420,571	\$ 104,150
Total liabilities and net assets	\$ 9,701,413	\$ 9,597,263	\$ 104,150
<b>Statement of Operations and Changes in Net Assets</b>			
Temporarily restricted net assets			
Change in beneficial interest in trusts	\$ 34,996	\$ -	\$ 34,996
Contribution receivable	\$ 104,150	\$ -	\$ 104,150
Increase (decrease) in temporarily restricted net assets	\$ 102,622	\$ (36,524)	\$ 139,146
Permanently restricted net assets			
Change in beneficial interest in trusts	\$ (1,797)	\$ 33,199	\$ (34,996)
Increase (decrease) in permanently restricted net assets	\$ (1,797)	\$ 33,199	\$ (34,996)
Change in net assets	\$ (438,245)	\$ (542,395)	\$ 104,150
Net assets, end of year	\$ 4,524,721	\$ 4,420,571	\$ 104,150
<b>Statement of Cash Flows</b>			
Operating activities			
Change in net assets	\$ (438,245)	\$ (542,395)	\$ 104,150
Change in other receivables	\$ (141,352)	\$ (37,202)	\$ (104,150)

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

**Department of the Treasury**

**Date: May 27, 2016**

**Person to Contact:**

R. Meyer ID# 0110429

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

53-0196617

**Group Exemption Number:**

0928

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

Dear Sir/Madam:

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

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

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

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

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



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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper". The signature is stylized and cursive, with a prominent initial "J" and "C".

Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements

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

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

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

## INSTITUTIONS LOCATED IN THE ARCHDIOCESE

### [A] COLLEGES AND UNIVERSITIES

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

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

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

### [B] HIGH SCHOOLS, ARCHDIOCESAN

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

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

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

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

### [C] HIGH SCHOOLS, PRIVATE

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

Students 595.

*Assumption High School*, 2170 Tyler Ln., 40205. Tel: 502-458-9551; Fax: 502-454-8411. Web: www.ahsrocks.org. Elaine Salvo, Pres.; Rebecca Henle, Prin.; Erica Lasley, Librarian. Sisters of Mercy. Sisters 1; Lay Teachers 79; Students 913.

*Presentation Academy*, 861 S. 4th St., 40203. Tel: 502-583-5935; Fax: 502-583-1342. Email: mbruder@presentationacademy.org. Web: www.presentationacademy.org. Sr. Christine Beckett, S.C.N., Pres.; Barbara Wine, Prin.; Terry Roberts, Librarian. Sisters 3; Lay Teachers 33; Students 271.

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

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

### [D] ELEMENTARY SCHOOLS, PRIVATE

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

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

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

### [E] REGIONAL SCHOOLS

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

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

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

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

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

### [F] SPECIAL SCHOOLS

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

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

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

*Sacred Heart School for the Arts*, 3105 Lexington Rd., 40206. Tel: 502-897-1816; Fax: 502-896-3827. Email: dthurmond@sacredheartsschools.org. Web: www.sacredheartsschools.org. David X. Thurmond, Exec. Dir. Students 350.

### [G] ORPHANAGES AND INFANT HOMES

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

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

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

### [H] GENERAL HOSPITALS

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

BARDSTOWN. *Flaget Healthcare, Inc. dba Flaget Memorial Hospital* 4305 New Shepherdsville Rd., 40004. Tel: 502-350-5000; Fax: 502-350-5038. Email: info@flaget.com. Web: www.flaget.com. Sue Downs, Pres. Catholic Health Initiatives. Attended from St. Joseph Church. Sisters 2; Bed Capacity 52; Bassinets 8; Patients Assisted Annually 93,350.

### [I] SPECIAL HOSPITALS

LOUISVILLE. *Our Lady of Peace*, 2020 Newburg Rd., 40205. Tel: 502-451-3330; Fax: 502-479-4140. Email: rebecca.kistler@jhsnh.org. Web: www.jhsnh.org. Jennifer Nolan, Pres. & CEO. Catholic Health Initiatives. Hospital for Psychiatric Illness. Sisters 1; Bed Capacity 896; Patients Assisted Annually 5,907.

### [J] PROTECTIVE INSTITUTIONS

LOUISVILLE. *Boys' Haven*, 2301 Goldsmith Ln., 40211. Tel: 502-458-1171; Fax: 502-451-2161. Email: jhadley@boyshaven.org. Web: www.boyshaven.org. Jeff Hadley, CEO. For dependent, neglected, or abused boys and girls, 12 to 23 years of age. Total Assisted 765.

*St. Joseph Children's Home*, 2823 Frankfort Ave., 40206. Tel: 502-893-0241; Fax: 502-896-2394. Web: www.sjkids.org. Pamela Cotton, L.C.W. M.S.S.T. Exec. Dir. Children 40.

### [K] NURSING HOMES

LOUISVILLE. *St. Joseph Home for the Aged*, 1 Audubon Plaza Dr., 40217. Tel: 502-556-5555; Fax: 502-636-2229. Web: www.littlesistersofthepoor.org. Sr. Chantal Pappas, L.S.P., Pres.

*Home for the Aged of the Little Sisters of the Poor*, Sisters 9; Bed Capacity 77.

*Nazareth Home, Inc.* 2000 Newburg Rd., 40202. Tel: 502-459-9681; Fax: 502-456-9077. Web: nazhome.org. mhaynes@nazhome.org. Haynes, Pres. & CEO; Bridget Bunning, Pastoral Care; Deacon Lawrence Bivans, Sisters of Charity of Nazareth. Staff 30; Residents 118; Personal Care 50; Total Staff

**HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.****General Information**

**Organization Number** 0110354  
**Name** HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.  
**Profit or Non-Profit** N - Non-profit  
**Company Type** KCO - Kentucky Corporation  
**Status** A - Active  
**Standing** G - Good  
**State** KY  
**Organization Date** 1/1/1880  
**Last Annual Report** 5/28/2019  
**Principal Office** 15 AUDUBON PLAZA DRIVE  
 LOUISVILLE, KY 40217  
**Registered Agent** SISTER PAUA MAGYAR  
 15 AUDUBON PLAZA DRIVE  
 LOUISVILLE, KY 40217

**Current Officers**

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

**Individuals / Entities listed at time of formation**

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

**Images available online**

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

<u>Annual Report</u>	5/28/2019	1 page	<u>PDF</u>	
<u>Annual Report</u>	6/28/2018	1 page	<u>PDF</u>	
<u>Annual Report</u>	6/28/2017	1 page	<u>PDF</u>	
<u>Name Renewal</u>	12/1/2016	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/2/2016	1 page	<u>tiff</u>	<u>PDF</u>
<u>Registered Agent name/address change</u>	2/24/2016	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/9/2015	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/22/2014	1 page	<u>tiff</u>	<u>PDF</u>

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

## Assumed Names

ST. JOSEPH'S HOME FOR THE AGED

Active

## Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	5/28/2019 4:25:23 PM	5/28/2019 4:25:23 PM	
Annual report	6/28/2018 2:32:42 PM	6/28/2018 2:32:42 PM	
Annual report	6/28/2017 12:38:38 PM	6/28/2017 12:38:38 PM	
Annual report	5/2/2016 2:54:56 PM	5/2/2016	
Registered agent address change	2/24/2016 10:06:25 AM	2/24/2016	
Annual report	6/9/2015 8:56:15 AM	6/9/2015	
Annual report	5/22/2014 11:47:45 AM	5/22/2014	
Annual report	6/13/2013 8:45:47 AM	6/13/2013	
Registered agent address change	5/30/2012 1:12:50 PM	5/30/2012	

Annual report	5/17/2012 10:49:37 AM	5/17/2012	
Added assumed name	2/28/2012 9:37:11 AM	2/28/2012	<u>ST. JOSEPH'S HOME FOR THE AGED</u>
Annual report	2/23/2011 7:57:57 AM	2/23/2011	
Annual report	4/6/2010 3:22:00 PM	4/6/2010	
Annual report	5/11/2009 1:42:41 PM	5/11/2009 1:42:41 PM	
Registered agent address change	12/10/2008 1:39:29 PM	12/10/2008	
Annual report	3/10/2008 10:42:17 AM	3/10/2008	
Annual report	3/14/2007 12:20:01 PM	3/14/2007	
Registered agent address change	3/3/2006 9:45:40 AM	3/3/2006	
Annual report	3/3/2006 9:40:32 AM	3/3/2006	
Annual report	6/18/2001 2:20:14 PM	6/18/2001	
Registered agent address change	5/30/2001 11:25:50 AM	5/30/2001	
Registered agent address change	4/14/1998	4/14/1998	
Amendment - Change purpose	8/28/1992	8/28/1992	

## Microfilmed Images

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

Annual Report	4/4/2005	1 page
Annual Report	6/21/2004	1 page
Annual Report	6/23/2003	1 page
Annual Report	4/30/2002	1 page
Annual Report	8/28/2001	1 page
Statement of Change	5/30/2001	1 page
Annual Report	6/21/2000	1 page
Annual Report	5/26/1999	1 page
Statement of Change	4/14/1998	1 page
Annual Report	4/2/1998	1 page
Annual Report	7/1/1997	1 page
Annual Report	7/1/1996	1 page
Annual Report	7/1/1995	1 page
Annual Report	3/21/1994	1 page
Annual Report	3/18/1993	1 page
Statement of Change	8/28/1992	1 page
Amendment	8/28/1992	5 pages
Annual Report	7/1/1992	1 page
Annual Report	7/1/1991	1 page
Annual Report	7/1/1990	1 page
Annual Report	7/1/1989	1 page
Articles of Incorporation	5/13/1984	9 pages
Statement of Change	10/9/1978	2 pages
Annual Report	8/30/1978	3 pages
Statement of Change	8/30/1978	2 pages

**Little Sisters of the Poor**  
St. Joseph's Home For The Aged  
2019 Budget

**REVENUES**

Nursing Facility Services	\$2,767,610
Personal Care Services	\$264,710
Rent	\$142,593
<b>TOTAL RESIDENT REVENUES:</b>	<b>\$3,174,913</b>

**OPERATING EXPENSES**

Administrative and General Expense	\$854,179
Dietary Expenses	\$700,709
Direct Nursing Care Expense	\$1,743,430
Direct Personal Care Expense	\$374,302
Employee Benefits	\$621,605
Housekeeping Expense	\$264,298
Laundry/Linen Expense	\$49,955
Pastoral Care Services/Supplies	\$58,916
Plant Operating and Maintenance	\$723,318
<b>TOTAL EXPENSES</b>	<b>\$5,390,712</b>

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

**(\$2,215,799)**

**NON-OPERATING REVENUE**

Donated Commodities	\$178,560
Investment Income	\$310
Unrestricted Gifts and Bequests	\$1,706,402
Restricted Gifts	\$16,892
Fund Raising	\$241,535
Grant Income	\$72,100

**TOTAL NON OPERATING REVENUE**

**\$2,215,799**

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

**\$0**

## Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

### Part I Taxpayer Identification Number (TIN)

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

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

<b>Social security number</b>									
<b>or</b>									
<b>Employer identification number</b>									
6	1	-	0	4	8	7	4	6	6

### 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 for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶ <i>Sister Paul Magyar</i>	Date ▶ <i>2/28/2020</i>
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### General Instructions

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

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

### Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

RECEIVED & FILED

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

ch 7/60  
Aug 28 8 39 AM '92

ROB SADDICE  
CLERK OF STATE  
COMMONWEALTH OF KENTUCKY  
BY *Sandra Perry*

ARTICLE I

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

ARTICLE II

The period of existence of the corporation shall be perpetual.

ARTICLE III

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

ARTICLE IV

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



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

ARTICLE VIII

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

ARTICLE IX

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

WITNESS our signatures this 26 day of August, 1992.

Sr. Catherine Regina Cavanaugh  
SR. CATHERINE REGINA CAVANAUGH

Sr. Maureen Courtney  
SR. MAUREEN COURTNEY

Sr. Clotilde Jardim  
SR. CLOTILDE JARDIM

Sr. Ann Pope  
SR. ANN POPE

CONSENT

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

Dated this 26 day of August, 1992.

S. Catherine Regina Cavanaugh  
SR. CATHERINE REGINA CAVANAUGH

S. Maureen Courtney  
SR. MAUREEN COURTNEY

S. Clotilde Jardim  
SR. CLOTILDE JARDIM

S. Ann Pope  
SR. ANN POPE

S. Charles Dugan  
SR. CHARLES DUGAN

S. Josephine Hoffman  
SR. JOSEPHINE HOFFMAN

S. Bernard Hopkins  
SR. BERNARD HOPKINS

S. Genevieve Fitzpatrick  
SR. GENEVIEVE FITZPATRICK

S. Julie Thompson  
SR. JULIE THOMPSON

S. Mary Magdalena Koeger  
SR. MARY MAGDALENA KOEGER

S. Antionette Labelle  
SR. ANTIONETTE LABELLE

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: June 4, 2002

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

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

Dear Ms. Dessingue:

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

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

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

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



Office of the General Counsel

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

**IMPORTANT GROUP RULING INFORMATION**

June 19, 2002

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

SUBJECT: 2002 Group Ruling

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

---

Enclosed is a copy of the Group Ruling issued to the United States Conference of Catholic Bishops<sup>1</sup> on June 4, 2002 by the Internal Revenue Service ("IRS"), with respect to the federal tax status of Catholic organizations listed in the 2002 edition of the Official Catholic Directory ("OCD")<sup>2</sup>. As explained in greater detail below, this ruling is important for establishing:

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

The 2002 Group Ruling is the latest in a series that began with the original determination of March 25, 1946. In the 1946 document, the Treasury Department affirmed the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been extended to cover the institutions listed in the current OCD<sup>3</sup>. The language of these rulings has remained relatively unchanged, except to reflect intervening modifications in the Internal Revenue Code ("Code"). The 2002 Group Ruling is consistent with the 2001 ruling.

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

<sup>2</sup> A copy of the Group Ruling may also be found on the USCC website at [www.usccb.org/ogc](http://www.usccb.org/ogc).

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

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

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

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

<sup>5</sup> I.R.C. § 3121(b)(8)(A).

<sup>6</sup> I.R.C. § 1402(a)(8).

<sup>7</sup> Rev. Rul. 77-290, 1977-2 C.B. 26.

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

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

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

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

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

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

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

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

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

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<sup>15</sup>

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

**St. Joseph's Home for the Aged of the Little  
Sisters of the Poor of Louisville, Kentucky, Inc.**  
Independent Auditor's Report and Financial Statements  
December 31, 2017 and 2016



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

**December 31, 2017 and 2016**

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## Independent Auditor's Report

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

We have audited the accompanying financial statements of St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc., which comprise the balance sheets as of December 31, 2017 and 2016, and the related statements of operations and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc. as of December 31, 2017 and 2016, and the results of its operations, changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matters**

The accompanying financial statements have been prepared assuming St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc. will continue as a going concern. As discussed in Note 12, St. Joseph's Home for the Aged of the Little Sisters of the Poor of Louisville, Kentucky, Inc. has suffered recurring losses and negative cash flows from operations, which raise substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 12. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

As discussed in Note 13 to the financial statements, the 2016 financial statements have been restated to correct misstatements. Our opinion is not modified with respect to this matter.

## **Supplementary Information**

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

**BKD, LLP**

Louisville, Kentucky  
February 7, 2019

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

**Balance Sheets  
December 31, 2017 and 2016**

	<b>2017</b>	<b>2016 (Restated – Note 13)</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 27,422	\$ 336,524
Patient accounts receivable, net of allowance; 2017 – \$122,000 and 2016 – \$36,000	465,192	319,041
Other receivables	33,094	141,352
Prepaid expenses and other	25,760	24,377
Total current assets	551,468	821,294
<b>Assets Limited as to Use</b>		
Internally designated	-	346,007
Externally restricted by donors	150,531	150,531
	150,531	496,538
<b>Property and Equipment, at Cost</b>		
Land and land improvements	226,239	226,239
Buildings	17,030,085	17,016,629
Equipment	1,777,008	1,755,364
	19,033,332	18,998,232
Less accumulated depreciation	14,293,435	13,921,615
	4,739,897	5,076,617
<b>Other Assets</b>		
Beneficial interest in trusts	3,638,592	3,306,964
Total assets	\$ 9,080,488	\$ 9,701,413
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 110,359	\$ 3,069
Accrued expenses	340,662	404,283
Total current liabilities	451,021	407,352
<b>Accrued Interest</b>	1,623,390	1,519,340
<b>Long-Term Debt</b>	3,550,000	3,250,000
Total liabilities	5,624,411	5,176,692
<b>Net Assets</b>		
Unrestricted	(333,046)	963,076
Temporarily restricted	1,980,747	1,900,543
Permanently restricted	1,808,376	1,661,102
Total net assets	3,456,077	4,524,721
Total liabilities and net assets	\$ 9,080,488	\$ 9,701,413

**St. Joseph's Home for the Aged of the Little  
Sisters of the Poor of Louisville, Kentucky, Inc.**  
**Statements of Operations and Changes in Net Assets**  
**Years Ended December 31, 2017 and 2016**

	2017	2016 (Restated – Note 13)
<b>Unrestricted Revenues, Gains and Other Support</b>		
Net patient service revenue	\$ 2,944,027	\$ 2,729,047
Rental revenue	138,429	144,334
Contributions	944,782	1,507,551
Contributed services	200,000	225,000
Special events	230,000	271,922
Other	63,341	44,501
Net assets released from restrictions used for operations	104,150	-
Total unrestricted revenues, gains and other support	4,624,729	4,922,355
<b>Expenses and Losses</b>		
Salaries and wages	3,075,362	2,904,348
Employee benefits	627,970	593,849
Purchased services and professional fees	618,204	536,786
Supplies	182,114	175,406
Interest	104,050	97,500
Depreciation and amortization	399,788	399,385
Provision for uncollectible accounts	155,595	60,583
Special events	49,974	50,456
Repairs and maintenance	138,578	108,475
Utilities	255,174	256,570
Food	137,265	147,135
Loss on sale of property and equipment	910	-
Other	184,274	184,800
Total expenses and losses	5,929,258	5,515,293
<b>Operating Loss</b>	<b>(1,304,529)</b>	<b>(592,938)</b>
<b>Other Income</b>		
Interest income	8,407	17,344
Total other income	8,407	17,344

**St. Joseph's Home for the Aged of the Little  
Sisters of the Poor of Louisville, Kentucky, Inc.**  
**Statements of Operations and Changes in Net Assets (Continued)**  
**Years Ended December 31, 2017 and 2016**

	<b>2017</b>	<b>2016 (Restated – Note 13)</b>
<b>Deficiency of Revenues Over Expenses</b>	\$ (1,296,122)	\$ (575,594)
Net assets released from restriction used for acquisition of property and equipment	-	36,524
<b>Decrease in Unrestricted Net Assets</b>	(1,296,122)	(539,070)
<b>Temporarily Restricted Net Assets</b>		
Change in beneficial interest in trusts	184,354	34,996
Contributions	-	104,150
Net assets released from restriction used for operations	(104,150)	-
Net assets released from restriction used for acquisition of property and equipment	-	(36,524)
<b>Increase in Temporarily Restricted Net Assets</b>	80,204	102,622
<b>Permanently Restricted Net Assets</b>		
Change in beneficial interest in perpetual trusts	147,274	(1,797)
<b>Increase (Decrease) in Permanently Restricted Net Assets</b>	147,274	(1,797)
<b>Change in Net Assets</b>	(1,068,644)	(438,245)
<b>Net Assets, Beginning of Year – as Restated</b>	4,524,721	4,962,966
<b>Net Assets, End of Year</b>	\$ 3,456,077	\$ 4,524,721

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

**Statements of Cash Flows  
Years Ended December 31, 2017 and 2016**

	<b>2017</b>	<b>2016 Restated – (Note 13)</b>
<b>Operating Activities</b>		
Change in net assets	\$ (1,068,644)	\$ (438,245)
Items not requiring (providing) cash		
Loss on sale of property and equipment	910	-
Depreciation and amortization	399,788	399,385
Provision for uncollectible accounts	155,595	60,583
Change in beneficial interest in trusts	(331,628)	(33,199)
Changes in		
Patient accounts receivable	(301,746)	(180,216)
Accounts payable and accrued expenses	107,458	117,231
Other receivables	108,258	(141,352)
Prepaid expenses and other current assets	(1,383)	1,306
	<u>(931,392)</u>	<u>(214,507)</u>
<b>Investing Activities</b>		
Sale of investments	346,007	194,698
Purchase of property and equipment	(23,717)	(151,483)
	<u>322,290</u>	<u>43,215</u>
<b>Financing Activities</b>		
Proceeds from issuance of long-term debt	300,000	-
	<u>300,000</u>	<u>-</u>
<b>Decrease in Cash</b>	(309,102)	(171,292)
<b>Cash, Beginning of Year</b>	<u>336,524</u>	<u>507,816</u>
<b>Cash, End of Year</b>	<u>\$ 27,422</u>	<u>\$ 336,524</u>
<b>Supplemental Cash Flows Information</b>		
Property and equipment additions in accounts payable	\$ 40,261	\$ -

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

## **Notes to Financial Statements**

**December 31, 2017 and 2016**

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

#### ***Nature of Operations***

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

#### ***Use of Estimates***

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

#### ***Cash***

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

#### ***Assets Limited as to Use***

Assets limited as to use include assets restricted by donors and assets set aside by the board of directors (Board) for future capital improvements over which the Board retains control and may at its discretion subsequently use for other purposes. Amounts required to meet current liabilities of the Home are included in current assets. Assets limited as to use consist of cash at December 31, 2017 and 2016.

#### ***Patient Accounts Receivable***

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

#### ***Property and Equipment***

Property and equipment are recorded at cost and are depreciated using the straight-line method over the estimated useful life of each asset.

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

## Notes to Financial Statements December 31, 2017 and 2016

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

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

Donations of property and equipment are reported at fair value as an increase in unrestricted net assets unless use of the assets is restricted by the donor. Monetary gifts that must be used to acquire property and equipment are reported as restricted support. The expiration of such restrictions is reported as an increase in unrestricted net assets when the donated asset is placed in service.

### ***Long-Lived Asset Impairment***

The Home evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimate future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value.

No asset impairment was recognized during the years ended December 31, 2017 and 2016.

### ***Temporarily and Permanently Restricted Net Assets***

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

Temporarily restricted net assets consisted of amounts restricted by donors for equipment purchases, contributions receivable and a remainder trust at December 31, 2017 and 2016, as follows:

	<b>2017</b>	<b>2016</b>
Time restrictions		
Contribution receivable	\$ -	\$ 104,150
Remainder trust	1,830,216	1,645,862
Purpose restrictions		
Equipment purchases	150,531	150,531
	<b>\$ 1,980,747</b>	<b>\$ 1,900,543</b>



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

## **Notes to Financial Statements**

**December 31, 2017 and 2016**

### ***Net Patient Service Revenue***

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

### ***Rental Revenue***

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

### ***Contributions***

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

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

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

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

## Notes to Financial Statements December 31, 2017 and 2016

### **Contributed Services**

Contributions of services are recognized as revenue at their estimated fair values only when the services received create or enhance nonfinancial assets or require specialized skill possessed by the individuals providing the service and the service would typically need to be purchased, if not donated. Contribution revenue for the years ended December 31, 2017 and 2016, recognized from contributed services consisted of:

	<b>2017</b>	<b>2016</b>
General and administrative activities	\$ 80,000	\$ 100,000
Health care services	120,000	125,000
	<u>\$ 200,000</u>	<u>\$ 225,000</u>

### **Professional Liability Claims**

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

### **Income Taxes**

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

### **Note 2: Net Patient Service Revenue**

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

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

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

## Notes to Financial Statements December 31, 2017 and 2016

Approximately 99% and 90% of net patient service revenue is from participation in the Medicare and state-sponsored Medicaid programs for the years ended December 31, 2017 and 2016, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and changes. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

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

### Note 3: Concentration of Credit Risk

#### *Accounts Receivable*

The Home grants credit without collateral to its patients, most of whom are area residents and are insured under third-party payor agreements. The mix of net receivables from patients and third-party payors at December 31, 2017 and 2016, was:

	2017	2016
Medicare	37%	41%
Medicaid	62%	58%
Other third-party payors and patients	1%	1%
	100%	100%

### Note 4: Beneficial Interest in Trusts (Restated – Note 13)

The Home is the beneficiary under perpetual trusts and one remainder trust administered by outside parties. Under the terms of the perpetual trusts, the Home has the irrevocable right to receive income earned on the trust assets in perpetuity, but never receives the assets held in trust. At the date the Home receives notice of a beneficial interest, a contribution with donor restrictions of a perpetual nature is recorded in the statements of operations and changes in net assets, and a beneficial interest in perpetual trust is recorded in the balance sheets at the fair value of the underlying trust assets. Thereafter, beneficial interests in the trusts are reported at the fair value of the trusts' assets in the balance sheets, with trust distributions and changes in fair value recognized in the statements of operations and changes in net assets. The estimated value of the expected future cash flows is \$1,808,376 and \$1,661,102, which represents the fair value of the trust assets at December 31, 2017 and 2016, respectively. The income from these trusts for 2017 and 2016 was \$83,074 and \$87,668, respectively.

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

## Notes to Financial Statements December 31, 2017 and 2016

Under the terms of the remainder trust, the specified beneficiaries receive distributions of the trust's net income during their lives and, upon the deaths of all beneficiaries, the Home receives the remainder of the trusts' assets. As each beneficiary expires, the Home receives that beneficiary's right to receive net income distributions. The estimated value of the expected future cash flows is \$1,830,216 and \$1,645,862, which represents the fair value of the trust assets at December 31, 2017 and 2016, respectively. The income from these trusts for 2017 and 2016 was \$4,559 and \$4,570, respectively.

### Note 5: Long-Term Debt

The Home has various uncollateralized notes payable with Little Sisters of the Poor Chicago Province, Inc. (Province), which is an organization related to the Home. The notes payable each include interest at 3% that is due at maturity of the note. The balances as of December 31 are as follows:

	2017	2016
Note payable, Province (due September 12, 2020)	\$ 1,750,000	\$ 1,750,000
Note payable, Province (A)	200,000	200,000
Note payable, Province (B)	500,000	500,000
Note payable, Province (C)	800,000	800,000
Note payable, Province (due April 7, 2022)	300,000	-
	\$ 3,550,000	\$ 3,250,000

(A) Subsequent to year-end, the Home amended the note payable to extend the maturity date from March 21, 2018, to March 21, 2023.

(B) Subsequent to year-end, the Home amended the note payable to extend the maturity date from June 17, 2018, to June 17, 2023.

(C) Subsequent to year-end, the Home amended and consolidated four notes payable with various maturity dates in 2019 to one note payable with an extended maturity date of December 31, 2024.

Aggregate annual maturities of long-term debt at December 31, 2017, are:

2018	\$ -
2019	-
2020	1,750,000
2021	-
2022	300,000
Thereafter	1,500,000
	\$ 3,550,000

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

## Notes to Financial Statements December 31, 2017 and 2016

### Note 6: Functional Expenses

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

	<u>2017</u>	<u>2016</u>
Health care services	\$ 5,009,856	\$ 4,591,261
General and administrative	868,275	872,256
Fundraising	51,127	51,776
	<u>\$ 5,929,258</u>	<u>\$ 5,515,293</u>

### Note 7: Pension Plan

The Home participates in the Christian Brothers Employee Retirement Plan, a multiemployer defined benefit pension plan that covers substantially all of its employees. The Home contributed approximately \$70,000 and \$68,000 to the plan in 2017 and 2016, respectively, which was included in employee benefits as pension expense in the statements of operations and changes in net assets.

The Home participates in the Christian Brothers Retirement Savings Plan, a defined contribution pension plan covering substantially all employees. There was no pension expense associated with this plan for the years ended December 31, 2017 and 2016.

### Note 8: Medical Malpractice Costs

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

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

## **Notes to Financial Statements December 31, 2017 and 2016**

### **Note 9: Significant Estimates and Concentrations**

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

#### ***Allowance for Net Patient Service Revenue Adjustments***

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

#### ***Medical Malpractice Claims***

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

#### ***Litigation***

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

### **Note 10: Subsequent Events**

Subsequent events have been evaluated through February 7, 2019, which is the date the financial statements were available to be issued. Subsequent to year-end, the Province issued four uncollateralized notes payable to the Home for a total of \$1.1 million. The notes payable each include interest at 3% that is due at the maturity of the note. The notes mature between January and October 2023.

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

## Notes to Financial Statements December 31, 2017 and 2016

### Note 11: Future Changes in Accounting Principles

#### ***Revenue Recognition***

The Financial Accounting Standards Board (FASB) amended its standards related to revenue recognition. This amendment replaces all existing revenue recognition guidance and provides a single, comprehensive revenue recognition model for all contracts with customers. The guidance provides a five-step analysis of transactions to determine when and how revenue is recognized. Other major provisions include capitalization of certain contract costs, consideration of the time value of money in the transaction price and allowing estimates of variable consideration to be recognized before contingencies are resolved in certain circumstances. The amendment also requires additional disclosure about the nature, amount, timing and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in those judgments and assets recognized from costs incurred to fulfill a contract. The standard allows either full or modified retrospective adoption effective for annual periods beginning after December 15, 2018, for nonpublic entities, such as the Home. The Home is in the process of evaluating the impact the amendment will have on the financial statements.

#### ***Presentation of Financial Statements for Not-for-Profit Entities***

FASB recently issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, which changes requirements for financial statements and notes of all not-for-profit (NFP) entities and is effective for fiscal years beginning after December 15, 2017.

A summary of the changes by financial statement area most relevant to the Home are as follows:

##### Balance Sheets

- The balance sheets will distinguish between two new classes of net assets – those with donor-imposed restrictions and those without. This is a change from the previously required three classes of net assets – unrestricted, temporarily restricted and permanently restricted.

##### Statements of Operations and Changes in Net Assets

- Expenses are reported by both nature and function in one location.
- Investment income is shown net of external and direct internal investment expenses. Disclosure of the expenses netted against investment income is no longer required.

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

## Notes to Financial Statements

December 31, 2017 and 2016

### Notes to Financial Statements:

- Enhanced quantitative and qualitative disclosures provide additional information useful in assessing liquidity and cash flows available to meet operating expenses for one year from the date of the statement of financial position.
- Amounts and purposes of governing board designations and appropriations as of the end of the period are disclosed.

The Home is in the process of evaluating the impact the amendment will have on the financial statements.

### **Statement of Cash Flows: Restricted Cash**

FASB recently issued ASU No. 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*, which changes requirements for financial statement and notes of all entities who are required to present a Statement of Cash Flows under Topic 230 and have restricted cash and is effective for fiscal years beginning after December 15, 2019.

The ASU requires entities to include restricted cash and restricted cash equivalents with cash and cash equivalents when reconciling beginning-of-period and end-of-period total cash in the statement of cash flows. The ASU requires disclosure of information about the nature of restrictions on cash, cash equivalents and restricted cash balances.

### **Note 12: Management's Consideration of Going Concern Matters**

The Home has incurred recurring losses and negative cash flows from operations. Over the past year, the Home's operations have been funded through financing from the Province. As of December 31, 2017, the Home had approximately \$27,000 of unrestricted cash.

The Home has retained an outside billing company to improve billing and collections. The Home also has extended the maturity dates of certain notes payable through the Province (see Note 5).

The accompanying financial statements have been prepared assuming that the Home will continue as a going concern; however, the above conditions raise substantial doubt about the Home's ability to do so. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result should the Home be unable to continue as a going concern.



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

## Notes to Financial Statements December 31, 2017 and 2016

### Note 13: Restatement of Prior Year's Financial Statements

The 2016 financial statements have been restated to correct two errors. During 2017, the Home discovered that a certain gift bequest was not properly recorded within the December 31, 2016, financial statements as a receivable and contribution revenue. The 2016 change in net assets increased by \$104,150 in connection with this correction. In addition, the classification of a certain beneficial interest in trust has been corrected from permanently restricted to temporarily restricted in accordance with the terms of the trust agreement. There was no impact to the 2016 change in net assets for this correction in classification.

The following financial statements line items for 2016 were affected by these corrections:

	As Restated	As Previously Reported	Effect of Change
<b>Balance Sheet</b>			
Other receivables	\$ 141,352	\$ 37,202	\$ 104,150
Total current assets	\$ 821,294	\$ 717,144	\$ 104,150
Total assets	\$ 9,701,413	\$ 9,597,263	\$ 104,150
Temporarily restricted net assets	\$ 1,900,543	\$ 150,531	\$ 1,750,012
Permanently restricted net assets	\$ 1,661,102	\$ 3,306,964	\$ (1,645,862)
Total net assets	\$ 4,524,721	\$ 4,420,571	\$ 104,150
Total liabilities and net assets	\$ 9,701,413	\$ 9,597,263	\$ 104,150
<b>Statement of Operations and Changes in Net Assets</b>			
Temporarily restricted net assets			
Change in beneficial interest in trusts	\$ 34,996	\$ -	\$ 34,996
Contribution receivable	\$ 104,150	\$ -	\$ 104,150
Increase (decrease) in temporarily restricted net assets	\$ 102,622	\$ (36,524)	\$ 139,146
Permanently restricted net assets			
Change in beneficial interest in trusts	\$ (1,797)	\$ 33,199	\$ (34,996)
Increase (decrease) in permanently restricted net assets	\$ (1,797)	\$ 33,199	\$ (34,996)
Change in net assets	\$ (438,245)	\$ (542,395)	\$ 104,150
Net assets, end of year	\$ 4,524,721	\$ 4,420,571	\$ 104,150
<b>Statement of Cash Flows</b>			
Operating activities			
Change in net assets	\$ (438,245)	\$ (542,395)	\$ 104,150
Change in other receivables	\$ (141,352)	\$ (37,202)	\$ (104,150)

## **Supplementary Information**

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

**Schedule of Balance Sheet Information by Operation**

**December 31, 2017**

	Nursing Home	Apartments	Eliminations	Total
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 25,980	\$ 1,442	\$ -	\$ 27,422
Patient accounts receivable, net of allowance	465,192	-	-	465,192
Other receivables	33,094	-	-	33,094
Prepaid expenses and other	22,451	3,309	-	25,760
Due from apartments	103,470	-	(103,470)	-
Total current assets	<u>650,187</u>	<u>4,751</u>	<u>(103,470)</u>	<u>551,468</u>
<b>Assets Limited as to Use</b>				
Externally restricted by donors	150,531	-	-	150,531
	<u>150,531</u>	<u>-</u>	<u>-</u>	<u>150,531</u>
<b>Property and Equipment, at Cost</b>				
Land and land improvements	203,236	23,003	-	226,239
Buildings	11,942,575	5,087,510	-	17,030,085
Equipment	1,668,097	108,911	-	1,777,008
	<u>13,813,908</u>	<u>5,219,424</u>	<u>-</u>	<u>19,033,332</u>
Less accumulated depreciation	10,760,921	3,532,514	-	14,293,435
	<u>3,052,987</u>	<u>1,686,910</u>	<u>-</u>	<u>4,739,897</u>
<b>Other Assets</b>				
Beneficial interest in trusts	3,638,592	-	-	3,638,592
Total assets	<u>\$ 7,492,297</u>	<u>\$ 1,691,661</u>	<u>\$ (103,470)</u>	<u>\$ 9,080,488</u>
<b>Liabilities and Net Assets</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ 110,359	\$ -	\$ -	\$ 110,359
Accrued expenses	340,662	-	-	340,662
Due to nursing home	-	103,470	(103,470)	-
Total current liabilities	<u>451,021</u>	<u>103,470</u>	<u>(103,470)</u>	<u>451,021</u>
<b>Accrued Interest</b>	1,623,390	-	-	1,623,390
<b>Long-Term Debt</b>	3,550,000	-	-	3,550,000
Total liabilities	<u>5,624,411</u>	<u>103,470</u>	<u>(103,470)</u>	<u>5,624,411</u>
<b>Net Assets</b>				
Unrestricted	(1,921,237)	1,588,191	-	(333,046)
Temporarily restricted	1,980,747	-	-	1,980,747
Permanently restricted	1,808,376	-	-	1,808,376
Total net assets	<u>1,867,886</u>	<u>1,588,191</u>	<u>-</u>	<u>3,456,077</u>
Total liabilities and net assets	<u>\$ 7,492,297</u>	<u>\$ 1,691,661</u>	<u>\$ (103,470)</u>	<u>\$ 9,080,488</u>

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

**Schedule of Statement of Operations and Changes in  
Net Assets Information by Operation**

**Year Ended December 31, 2017**

	Nursing Home	Apartments	Eliminations	Total
<b>Unrestricted Revenues, Gains and Other Support</b>				
Net patient service revenue	\$ 2,944,027	\$ -	\$ -	\$ 2,944,027
Rental revenue	-	138,429	-	138,429
Contributions	944,782	-	-	944,782
Contributed services	200,000	-	-	200,000
Special events	230,000	-	-	230,000
Other	63,341	-	-	63,341
Net assets released from restrictions used for operations	104,150	-	-	104,150
	<u>4,486,300</u>	<u>138,429</u>	<u>-</u>	<u>4,624,729</u>
Total unrestricted revenues, gains and other support				
<b>Expenses and Losses</b>				
Salaries and wages	3,028,900	46,462	-	3,075,362
Employee benefits	619,574	8,396	-	627,970
Purchased services and professional fees	601,979	16,225	-	618,204
Supplies	175,752	6,362	-	182,114
Interest	104,050	-	-	104,050
Depreciation and amortization	264,428	135,360	-	399,788
Provision for uncollectible accounts	155,595	-	-	155,595
Special events	49,974	-	-	49,974
Repairs and maintenance	98,770	39,808	-	138,578
Utilities	211,432	43,742	-	255,174
Food	137,265	-	-	137,265
Loss on sale of property and equipment	910	-	-	910
Other	182,454	1,820	-	184,274
	<u>5,631,083</u>	<u>298,175</u>	<u>-</u>	<u>5,929,258</u>
Total expenses and losses				
<b>Operating Loss</b>	<u>(1,144,783)</u>	<u>(159,746)</u>	<u>-</u>	<u>(1,304,529)</u>
<b>Other Income</b>				
Interest income	8,407	-	-	8,407
	<u>8,407</u>	<u>-</u>	<u>-</u>	<u>8,407</u>
Total other income				

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

**Schedule of Statement of Operations and Changes in  
Net Assets Information by Operation (Continued)**

**Year Ended December 31, 2017**

	<u>Nursing Home</u>	<u>Apartments</u>	<u>Eliminations</u>	<u>Total</u>
<b>Deficiency of Revenues Over Expenses and Decrease in Unrestricted Net Assets</b>	<u>\$ (1,136,376)</u>	<u>\$ (159,746)</u>	<u>\$ -</u>	<u>\$ (1,296,122)</u>
<b>Temporarily Restricted Net Assets</b>				
Change in beneficial interest in trust	184,354	-	-	184,354
Net assets released from restriction used for operations	<u>(104,150)</u>	<u>-</u>	<u>-</u>	<u>(104,150)</u>
<b>Increase in Temporarily Net Assets</b>	80,204	-	-	80,204
<b>Permanently Restricted Net Assets</b>				
Change in beneficial interest in perpetual trusts	<u>147,274</u>	<u>-</u>	<u>-</u>	<u>147,274</u>
<b>Change in Net Assets</b>	(908,898)	(159,746)	-	(1,068,644)
<b>Net Assets, Beginning of Year</b>	<u>2,776,784</u>	<u>1,747,937</u>	<u>-</u>	<u>4,524,721</u>
<b>Net Assets, End of Year</b>	<u>\$ 1,867,886</u>	<u>\$ 1,588,191</u>	<u>\$ -</u>	<u>\$ 3,456,077</u>

HOME FOR THE AGED OF THE LITTLE SISTERS  
OF THE POOR, INC.  
FORM 990  
TAX YEAR 2017

Two Year Comparison Schedule  
2017 to 2016

Description	2017	2016	Difference
<b>Revenue</b>			
Contributions and grants .....	1,096,162.	1,537,254.	-441,092.
Program service revenue .....	2,944,025.	2,729,047.	214,978.
Investment income .....	7,497.	17,344.	-9,847.
Other revenue .....	334,566.	380,598.	-46,032.
<b>Total revenue .....</b>	<b>4,382,250.</b>	<b>4,664,243.</b>	<b>-281,993.</b>
<b>Expenses</b>			
Grants and similar amounts paid .....			
Benefits paid to or for members .....			
Salaries, other compensation, employee benefits .....	3,592,332.	3,398,503.	193,829.
Professional fundraising fees .....			
Other expenses .....	2,286,040.	2,066,334.	219,706.
<b>Total expenses .....</b>	<b>5,878,372.</b>	<b>5,464,837.</b>	<b>413,535.</b>
<b>Net Assets or Fund Balances</b>			
Total assets .....	9,080,488.	9,597,263.	-516,775.
Total liabilities .....	5,624,411.	5,176,692.	447,719.
<b>Net assets .....</b>	<b>3,456,077.</b>	<b>4,420,571.</b>	<b>-964,494.</b>

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

Enclosed are the following income tax returns prepared on behalf of Home for the Aged of the Little Sisters for the year ended December 31, 2017.

2017 990 - Return of Organization Exempt from Income Tax  
2017 8879-EO - IRS E-file Signature Authorization Form  
2017 Schedule M - Noncash Contributions  
2017 Schedule L - Transactions with Interested Persons  
2017 Schedule R - Related Organizations and Unrelated Partnerships  
2017 Schedule O - Supplemental Information to Form 990 or 990EZ  
2017 Schedule B - Schedule of Contributors  
2017 Schedule A - Public Charity Status and Public Support  
2017 Schedule G - Supplemental Info. Regarding Fundraising/Gaming  
2017 Schedule D - Supplemental Financial Statements

The original of each of the above mentioned returns should be dated and signed in accordance with the following instructions included with the copy of the return. This copy is for your use and should be retained for your files.

Form 990 must be made available for public inspection for a period of three years, beginning with the date the return is filed. The available document must be an exact copy of the return and schedules as filed with the IRS, except that the names and addresses of the contributors may be excluded. Any organization that fails to comply with this provision is subject to a penalty of \$20 for each day that inspection is not permitted, up to a maximum of \$10,000. Any organization that willfully fails to comply shall be subject to an additional penalty of \$5,000. You are also required to provide copies of the return if you receive such a request. Should you receive a request for inspection or for copies of your return, you may want to contact us for further details.

These return(s) were prepared from information provided by you or your representative. The preparation of tax returns does not include the independent verification of information used. Therefore, we recommend you review the return(s) before signing to ensure there are no omissions or misstatements. If you note anything which may require a change to the return(s), please contact us before filing them. We recommend that you retain all pertinent records that support the information reported on your return.

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

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

Sincerely,



JESSICA FREEMAN  
BKD, LLP

Enclosures

Home for the Aged of the Little Sisters  
of the Poor, Inc.  
Instructions for Filing  
Form 8879-EO  
IRS e-file Signature Authorization for Form 990  
For the year ended December 31, 2017

The original IRS E-file Signature Authorization form should be signed (use full name) and dated by an authorized officer of the organization.

Return your signed IRS e-file Signature Authorization Form 8879-EO to:

BKD, LLP  
360 E. 8TH AVE., SUITE 201  
BOWLING GREEN, KY 42101

Fax 270-843-0359 Attn: JESSICA FREEMAN

There is no tax due with the filing of this return.

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

Do NOT separately file Form 990 with the Internal Revenue Service. Doing so will delay the processing of your return. We must receive your signed form before we can electronically transmit your return, which is due on or before November 15, 2018. We would appreciate you returning this form as soon as possible as this will expedite the processing of your return. The Internal Revenue Service will notify us when your return is accepted. Your return is not considered filed until the Internal Revenue Service confirms their acceptance, which may occur after the due date of your return.

# IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2017, or fiscal year beginning \_\_\_\_\_, 2017, and ending \_\_\_\_\_, 20\_\_\_\_\_

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

▶ Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.

# 2017

Department of the Treasury  
Internal Revenue Service

Name of exempt organization

HOME FOR THE AGED OF THE LITTLE SISTERS

Employer identification number

61-0487466

Name and title of officer

SISTER PAUL MAGYAR, PRESIDENT

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

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

1a	Form 990 check here ▶	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b	4,382,250.
2a	Form 990-EZ check here ▶	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	
3a	Form 1120-POL check here ▶	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22) . . . . .	3b	
4a	Form 990-PF check here ▶	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5). . . . .	4b	
5a	Form 8868 check here ▶	<input type="checkbox"/>	b	Balance Due (Form 8868, line 3c) . . . . .	5b	

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize BKD, LLP to enter my PIN 

4	0	2	1	7
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 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

## Part III Certification and Authentication

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

6	1	0	1	6	4	6	1	4	5	7
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**ERO Must Retain This Form - See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

# Return of Organization Exempt From Income Tax

Department of the Treasury  
Internal Revenue Service

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

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2017 calendar year, or tax year beginning **2017**, and ending **20**

**B** Check if applicable:

<input type="checkbox"/>	Address change
<input type="checkbox"/>	Name change
<input type="checkbox"/>	Initial return
<input type="checkbox"/>	Final return/terminated
<input type="checkbox"/>	Amended return
<input type="checkbox"/>	Application pending

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

Doing business as \_\_\_\_\_

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**15 AUDUBON PLAZA DRIVE**

City or town, state or province, country, and ZIP or foreign postal code  
**LOUISVILLE, KY 40217**

**D** Employer identification number  
**61-0487466**

**E** Telephone number  
**(502) 636-2300**

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

**G** Gross receipts \$ **4,488,885.**

**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: ▶ **N/A**

**H(c)** Group exemption number ▶ **0928**

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

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

**Part I Summary**

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>LITTLE SISTERS OF THE POOR CARE FOR THE ELDERLY POOR IN SPIRIT OF HUMBLE SERVICE RECEIVED FROM JEANNE JUGAN. THEY WELCOME THE ELDERLY AS WOULD JESUS CHRIST HIMSELF &amp; SERVE THEM.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>3.</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>3.</b>
	<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	<b>158.</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>100.</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	1,537,254.	1,096,162.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,729,047.	2,944,025.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,344.	7,497.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	380,598.	334,566.
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,664,243.	4,382,250.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	3,398,503.	3,592,332.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>1,151.</b>	0.	0.
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,066,334.	2,286,040.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,464,837.	5,878,372.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-800,594.	-1,496,122.	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	9,597,263.	9,080,488.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	5,176,692.	5,624,411.
		4,420,571.	3,456,077.

**Part II Signature Block**

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

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name **JESSICA FREEMAN** Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check  if self-employed PTIN **P01261457**

Firm's name ▶ **BKD, LLP** Firm's EIN ▶ **44-0160260**

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

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

For Paperwork Reduction Act Notice, see the separate instructions.

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III  Yes  No

1 Briefly describe the organization's mission:  
ATTACHMENT 1

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

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

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

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

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

4a (Code: ) (Expenses \$ 5,009,855. including grants of \$ ) (Revenue \$ 2,960,136. )

THE ORGANIZATION PROVIDED HEALTH CARE AND OTHER SERVICES FOR RESIDENTS OF THE NURSING HOME. DONATED SERVICES TOTALED \$200,000. DONATED COMMODITIES TOTALED \$162,107.

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

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

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

4e Total program service expenses 5,009,855.

**Part IV Checklist of Required Schedules**

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

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

		Yes	No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i> . . . . .		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i> . . . . .		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i> . . . . .		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i> . . . . .		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i> . . . . .		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i> . . . . .		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i> . . . . .		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II.</i> . . . . .	X	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i> . . . . .		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i> . . . . .		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i> . . . . .		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i> . . . . .		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i> . . . . .	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i> . . . . .		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i> . . . . .		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i> . . . . .		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i> . . . . .		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i> . . . . .	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i> . . . . .		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i> . . . . .		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i> . . . . .		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Main form body containing questions 1a through 14b with input fields and Yes/No columns.



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

Section A. Governing Body and Management

Table with 4 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body?; 8b Each committee with authority to act on behalf of the governing body?; 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.

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

Table with 4 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed KY,
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [ ] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: BOOKKEEPER 15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217 502.636.2300

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

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

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SR. PAUL MAGYAR PRESIDENT	40.00 0.	X		X				0.	0.	0.
(2) SR. MARIA LOSA IOANE VICE PRESIDENT	40.00 0.	X		X				0.	0.	0.
(3) SR. DORA CHAN SECRETARY/TREASURER	40.00 0.	X		X				0.	0.	0.
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes sub-totals for lines 1b, 1c, and 1d.

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

Table with 3 columns: Question number, Question text, Yes/No columns. Contains questions 3, 4, and 5 regarding compensation reporting.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes empty rows for data entry.

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

**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns . . . . .	1a					
	b	Membership dues . . . . .	1b					
	c	Fundraising events . . . . .	1c					
	d	Related organizations . . . . .	1d					
	e	Government grants (contributions) . . . . .	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	1,096,162.				
	g	Noncash contributions included in lines 1a-1f: \$ . . . . .		162,107.				
	h	<b>Total. Add lines 1a-1f . . . . .</b>		<b>1,096,162.</b>				
<b>Program Service Revenue</b>			<b>Business Code</b>					
	2a	NET PATIENT SERVICE REVENUE . . . . .	623000	2,944,025.	2,944,025.			
	b							
	c							
	d							
	e							
	g	<b>Total. Add lines 2a-2f . . . . .</b>		<b>2,944,025.</b>				
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts) . . . . .		8,407.			8,407.	
	4	Income from investment of tax-exempt bond proceeds . . . . .		0.				
	5	Royalties . . . . .		0.				
	6a	Gross rents . . . . .	(i) Real					
			(ii) Personal					
				182,480.				
				44,051.				
	b	Less: rental expenses . . . . .		138,429.				
	c	Rental income or (loss) . . . . .						
	d	Net rental income or (loss) . . . . .		138,429.			138,429.	
	7a	Gross amount from sales of assets other than inventory . . . . .	(i) Securities					
			(ii) Other					
	b	Less: cost or other basis and sales expenses . . . . .		910.				
c	Gain or (loss) . . . . .		-910.					
d	Net gain or (loss) . . . . .		-910.			-910.		
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	a	110,003.					
		b	Less: direct expenses . . . . .	25,673.				
		c	Net income or (loss) from fundraising events . . . . .		84,330.			84,330.
9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	a	131,697.					
		b	Less: direct expenses . . . . .	36,001.				
		c	Net income or (loss) from gaming activities . . . . .		95,696.			95,696.
10a	Gross sales of inventory, less returns and allowances . . . . .	a						
		b	Less: cost of goods sold . . . . .					
		c	Net income or (loss) from sales of inventory . . . . .		0.			
		<b>Miscellaneous Revenue</b>	<b>Business Code</b>					
11a	OTHER RESIDENT INCOME . . . . .	812300	3,874.	3,874.				
b	MISCELLANEOUS . . . . .	900099	12,237.	12,237.				
c								
d	All other revenue . . . . .							
e	<b>Total. Add lines 11a-11d . . . . .</b>		<b>16,111.</b>					
12	<b>Total revenue. See instructions . . . . .</b>		<b>4,382,250.</b>	<b>2,960,136.</b>		<b>325,952.</b>		

**Part IX Statement of Functional Expenses**

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

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	0.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0.			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0.			
4 Benefits paid to or for members . . . . .	0.			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	0.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0.			
7 Other salaries and wages . . . . .	3,063,049.	2,717,379.	345,670.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0.			
9 Other employee benefits . . . . .	327,053.	293,674.	33,379.	
10 Payroll taxes . . . . .	202,230.	181,590.	20,640.	
11 Fees for services (non-employees):				
a Management . . . . .	0.			
b Legal . . . . .	51,656.	46,490.	5,166.	
c Accounting . . . . .	30,750.	24,600.	6,150.	
d Lobbying . . . . .	0.			
e Professional fundraising services. See Part IV, line 17.	0.			
f Investment management fees . . . . .	0.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	0.			
12 Advertising and promotion . . . . .	0.			
13 Office expenses . . . . .	89,062.	71,250.	17,812.	
14 Information technology . . . . .	68,456.	54,765.	13,691.	
15 Royalties . . . . .	0.			
16 Occupancy . . . . .	0.			
17 Travel . . . . .	3,742.		3,742.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings . . . . .	0.			
20 Interest . . . . .	104,050.	62,430.	41,620.	
21 Payments to affiliates . . . . .	0.			
22 Depreciation, depletion, and amortization . . . . .	399,785.	239,871.	159,914.	
23 Insurance . . . . .	113,798.	91,038.	22,760.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OPERATION OF PLANT	511,355.	357,949.	153,406.	
b IL (PERS CARE) & NURSING	611,920.	611,920.		
c BAD DEBTS	155,595.	155,595.		
d HOUSEKEEPING & PASTORAL	144,720.	101,304.	43,416.	
e All other expenses	1,151.			1,151.
25 Total functional expenses. Add lines 1 through 24e	5,878,372.	5,009,855.	867,366.	1,151.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	0.			

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	600.	<b>1</b>	600.
	<b>2</b> Savings and temporary cash investments	832,462.	<b>2</b>	177,353.
	<b>3</b> Pledges and grants receivable, net	37,202.	<b>3</b>	13,738.
	<b>4</b> Accounts receivable, net	318,938.	<b>4</b>	485,793.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0.	<b>5</b>	0.
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0.	<b>6</b>	0.
	<b>7</b> Notes and loans receivable, net	0.	<b>7</b>	0.
	<b>8</b> Inventories for sale or use	0.	<b>8</b>	0.
	<b>9</b> Prepaid expenses and deferred charges	24,480.	<b>9</b>	24,515.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 19,033,332.		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 14,293,435.		
		5,076,617.	<b>10c</b>	4,739,897.
	<b>11</b> Investments - publicly traded securities	0.	<b>11</b>	0.
	<b>12</b> Investments - other securities. See Part IV, line 11	0.	<b>12</b>	0.
	<b>13</b> Investments - program-related. See Part IV, line 11	0.	<b>13</b>	0.
	<b>14</b> Intangible assets	0.	<b>14</b>	0.
<b>15</b> Other assets. See Part IV, line 11	3,306,964.	<b>15</b>	3,638,592.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	9,597,263.	<b>16</b>	9,080,488.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	1,926,692.	<b>17</b>	2,074,411.
	<b>18</b> Grants payable	0.	<b>18</b>	0.
	<b>19</b> Deferred revenue	0.	<b>19</b>	0.
	<b>20</b> Tax-exempt bond liabilities	0.	<b>20</b>	0.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	0.	<b>21</b>	0.
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	3,250,000.	<b>22</b>	3,550,000.
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	0.	<b>23</b>	0.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties	0.	<b>24</b>	0.
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	<b>25</b>	0.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	5,176,692.	<b>26</b>	5,624,411.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	4,420,571.	<b>27</b>	3,456,077.
	<b>28</b> Temporarily restricted net assets	0.	<b>28</b>	0.
	<b>29</b> Permanently restricted net assets	0.	<b>29</b>	0.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33</b> Total net assets or fund balances	4,420,571.	<b>33</b>	3,456,077.
	<b>34</b> Total liabilities and net assets/fund balances	9,597,263.	<b>34</b>	9,080,488.

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	4,382,250.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	5,878,372.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-1,496,122.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	4,420,571.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	0.
<b>6</b>	Donated services and use of facilities	<b>6</b>	200,000.
<b>7</b>	Investment expenses	<b>7</b>	0.
<b>8</b>	Prior period adjustments	<b>8</b>	0.
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	331,628.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	3,456,077.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		X
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2017**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.	Employer identification number 61-0487466
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**.

Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

- a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations. . . . .

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

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



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

Section A. Public Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First five years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2017 (74.18%); 15 Public support percentage from 2016 Schedule A, Part II, line 14 (74.62%); 16a 33 1/3 % support test - 2017 (checked); 16b 33 1/3 % support test - 2016; 17a 10%-facts-and-circumstances test - 2017; 17b 10%-facts-and-circumstances test - 2016; 18 Private foundation.

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

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

Section A. Public Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 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; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line Number, Percentage. Rows: 15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)); 16 Public support percentage from 2016 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Rows: 17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)); 18 Investment income percentage from 2016 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2017. 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 - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
3b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
4c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
5b	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

**Section B. Type I Supporting Organizations**

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

**Section C. Type II Supporting Organizations**

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

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

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

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

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test. Answer (a) and (b) below.	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013 . . . . .			
c From 2014 . . . . .			
d From 2015 . . . . .			
e From 2016 . . . . .			
f <b>Total of lines 3a through e</b>			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j <b>Remainder.</b> Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c <b>Remainder.</b> Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013 . . . .			
b Excess from 2014 . . . .			
c Excess from 2015 . . . .			
d Excess from 2016 . . . .			
e Excess from 2017 . . . .			

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

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**Schedule of Contributors**

**2017**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

<b>Name of the organization</b> HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.	<b>Employer identification number</b> 61-0487466
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**Organization type** (check one):

**Filers of:**

**Section:**

- Form 990 or 990-EZ  501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust not treated as a private foundation
- 527 political organization
- Form 990-PF  501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

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



<b>Name of organization</b> HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.	<b>Employer identification number</b> 61-0487466
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MRS. ANNE HOECK  809 ALDEN ROAD  LOUISVILLE, KY 40207-3616	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ZOELLER COMPANY  PO BOX 16347  LOUISVILLE, KY 40256-0347	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CRALLE FOUNDATION  614 W. MAIN STREET #2500  LOUISVILLE, KY 40202	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	MS. JEAN ZEHNDER  10007 SHELBYVILLE ROAD  LOUISVILLE, KY 40223-2909	\$ 7,091.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	MILDRED V. HORN FOUNDATION  2028 SOUTH HIGHWAY 53 #3  LAGRANGE, KY 40031-9119	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	MARGARET E. & STEPHEN E. DIEBOLD FDN  210 PEPPERBUSH ROAD  LOUISVILLE, KY 40207	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.	<b>Employer identification number</b> 61-0487466
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	MRS. MARY JO MACDONALD ESTATE  3014 KENT ROAD  LOUISVILLE, KY 40205	\$ 104,150.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	MS. SUE BENGERT  611 S. ALVORD BOULEVARD  EVANSVILLE, IN 47714	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	MR. DONALD GREULICH  8909 LINN STATION ROAD  LOUISVILLE, KY 40222	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	MR. ALBERT C. HORTON  201 SANDPIPER COURT  VERO BEACH, FL 32963-3437	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	ESTATE OF JOSEPH FRANKLIN DUSCH T/W  PNC WEALTH MANAGEMENT  LOUISVILLE, KY 40217	\$ 217,241.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	VIRGINIA THARPE CHARITABLE TRUST  8216 GREENWICH COURT  FORT WAYNE, IN 46835	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.	<b>Employer identification number</b> 61-0487466
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**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	ESTATE OF JACK ROBY 4500 BOWLING BLVD SUITE 100 LOUISVILLE, KY 40207	\$ 46,626.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	SCHMIDT - MESSMER PERPETUAL CHAR TRUST 416 W JEFFERSON ST LOUISVILLE, KY 40202	\$ 41,507.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	RAY & KAY ECKSTEIN CHARITABLE TRUST 4965 VILLAGE SQUARE DRIVE SUITE A PADUCAH, KY 42002	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	MARJORIE J. BELLINI ESTATE PNC INSTITUTIONAL ASSET MANAGEMENT PITTSBURGH, PA 15222	\$ 13,738.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	MR. EMIL A. GRAESER 370 BELVAR AVENUE LOUISVILLE, KY 40206	\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	FRED B. AND OPAL S. WOOSLEY FOUNDATION 500 WEST JEFFERSON ST LOUISVILLE, KY 40202	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.	<b>Employer identification number</b> 61-0487466
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	MR. JOHN C. KOENIG 3570 VIGO ROAD BAGDAD, KY 40003	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	MARY M. ZENA REV TRUST 2242 VILLAGE DR LOUISVILLE, KY 40205	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	AUXILIARY OF THE LITTLE SISTERS OF THE 15 AUDUBON PLAZA DR LOUISVILLE, KY 40217	\$ 6,620.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	MR. STEPHEN F. GILDNER 4224-C LAKE UNDERHILL ORLANDO, FL 32803	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	MRS. JOAN R. MORRIS 2020 S. WESTERN AVE #20 SAN PEDRO, CA 90732	\$ 5,963.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	MR. DANIEL GLASER 510 JARVIS LANE LOUISVILLE, KY 40205	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.	<b>Employer identification number</b> 61-0487466
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	MR. RAYMOND M. SCHRECK  6721 ELMCROFT CIRCLE  LOUISVILLE, KY 40241	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	MR. ALAN STEIDEN  812 BEDFORDSHIRE RD  LOUISVILLE, KY 40222	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	MR. STEPHEN F. EDELEN  4701 JENNINGS LANE  LOUISVILLE, KY 40218	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	MR. JIM JACKSON  2822 AVENUE OF THE WOODS  LOUISVILLE, KY 40241	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.	<b>Employer identification number</b> 61-0487466
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC. Employer identification number 61-0487466

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC. Employer identification number 61-0487466

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple sections: 1 Purpose(s) of conservation easements, 2 Conservation contribution table, 3-9 Additional questions and amounts.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with 2 main sections: 1a-1b Reporting requirements, 2 Amounts required to be reported.

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

Schedule D (Form 990) 2017



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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

Table with 5 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 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 on lines 2a, 2b, and 2c should equal 100%.

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

- (i) unrelated organizations
(ii) related organizations

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b

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

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

Part VI Land, Buildings, and Equipment.

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

Table with 4 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST IN TRUST	3,638,592.
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶ 3,638,592.	

**Part X Other Liabilities.**

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

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

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .		1	4,633,134.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments . . . . .	2a		
b	Donated services and use of facilities . . . . .	2b	200,000.	
c	Recoveries of prior year grants . . . . .	2c		
d	Other (Describe in Part XIII.) . . . . .	2d		
e	Add lines 2a through 2d . . . . .	2e	200,000.	
3	Subtract line 2e from line 1 . . . . .	3	4,433,134.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII.) . . . . .	4b	-50,884.	
c	Add lines 4a and 4b . . . . .	4c	-50,884.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) . . . . .	5	4,382,250.	

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements . . . . .		1	5,929,256.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities . . . . .	2a		
b	Prior year adjustments . . . . .	2b		
c	Other losses . . . . .	2c	910.	
d	Other (Describe in Part XIII.) . . . . .	2d	49,974.	
e	Add lines 2a through 2d . . . . .	2e	50,884.	
3	Subtract line 2e from line 1 . . . . .	3	5,878,372.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII.) . . . . .	4b		
c	Add lines 4a and 4b . . . . .	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) . . . . .	5	5,878,372.	

**Part XIII Supplemental Information.**

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

SEE PAGE 5

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**Part XIII** Supplemental Information (continued)

SCH D, PART XI, LINE 4B

RECONCILIATION OF AUDIT REPORT - REVENUES

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

GAMING/FUNDRAISING EXPENSES NETTED AGAINST INCOME PER RETURN \$(49,974)

LOSS ON ASSET DISPOSAL NETTED AGAINST REVENUE PER AUDIT (910)

-----  
\$(50,884)

SCH D, PART XII, LINE 2D

RECONCILIATION TO AUDIT REPORT - EXPENSES

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

GAMING/FUNDRAISING EXPENSES NETTED AGAINST INCOME PER RETURN \$49,974

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

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest instructions.

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

Employer identification number  
**61-0487466**

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

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

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

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

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		TURTLE DERBY	GOLF SCRAMBLE	4.	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	16,468.	53,063.	40,472.	110,003.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	16,468.	53,063.	40,472.	110,003.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	3,041.	13,160.	9,472.	25,673.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				25,673.
	11	Net income summary. Subtract line 10 from line 3, column (d)				84,330.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
		1	Gross revenue			131,697.
Direct Expenses	2	Cash prizes			11,700.	11,700.
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses			24,301.	24,301.
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 75.0000% <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				36,001.
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				95,696.

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

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

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
 

a The organization's facility	13a	100.0000 %
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ TINA CONTRERAS

Address ▶ 15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ TINA CONTRERAS

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ IN CHARGE OF OPERATION OF RAFFLES

Director/officer  Employee  Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 180,026.

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

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

**Transactions With Interested Persons**

OMB No. 1545-0047

**2017**

Open To Public  
Inspection

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

Employer identification number  
**61-0487466**

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

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

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ \_\_\_\_\_
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. . . . . ▶ \$ \_\_\_\_\_

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
			ATTACHMENT 1									
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
<b>Total</b> . . . . .						\$ 3,550,000.						

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

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



**Part IV Business Transactions Involving Interested Persons.**

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

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

**Part V Supplemental Information**

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

**Part IV Business Transactions Involving Interested Persons.**

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

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

**Part V Supplemental Information**

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

ATTACHMENT 1

SCHEDULE L, PART II

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

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

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

**Part IV Business Transactions Involving Interested Persons.**

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

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

**Part V Supplemental Information**

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

ATTACHMENT 1 (CONT'D)

SCHEDULE L, PART II

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

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

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

**Part IV Business Transactions Involving Interested Persons.**

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

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

**Part V Supplemental Information**

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

ATTACHMENT 1 (CONT'D)

SCHEDULE L, PART II

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

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

NAME LSP CHICAGO PROVINCE  
 RELATIONSHIP WITH ORGANIZATION  
 PURPOSE OF LOAN OPERATION OF HOME  
 LOAN TO OR FROM THE ORG.? TO X FROM  
 ORIGINAL PRINCIPAL AMOUNT 300,000.  
 BALANCE DUE 300,000.  
 IN DEFAULT? YES X NO  
 APPROVED BY BOARD OR COMMITTEE X YES NO  
 WRITTEN AGREEMENT? X YES NO

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

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

Employer identification number  
**61-0487466**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art . . . . .				
2 Art - Historical treasures . . . . .				
3 Art - Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities - Publicly traded . . . . .				
10 Securities - Closely held stock . . . . .				
11 Securities - Partnership, LLC, or trust interests . . . . .				
12 Securities - Miscellaneous . . . . .				
13 Qualified conservation contribution - Historic structures . . . . .				
14 Qualified conservation contribution - Other . . . . .				
15 Real estate - Residential . . . . .				
16 Real estate - Commercial . . . . .				
17 Real estate - Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .	X		173,405.	FMV OF GOODS RECEIVE
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

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

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

---

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

---

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

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

OMB No. 1545-0047

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

**2017**

▶ Attach to Form 990 or 990-EZ.

**Open to Public  
Inspection**

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

Employer identification number  
61-0487466

FORM 990, PART VI, SECTION B, LINE 11

REVIEW OF 990 TAX RETURN

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

FORM 990, PART VI, SECTION B, LINE 12C

MONITORING THE CONFLICT OF INTEREST POLICY

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

FORM 990, PART VI, SECTION B, LINE 15A

PROCESS FOR DETERMINING COMPENSATION

Name of the organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.	Employer identification number 61-0487466
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COMPENSATION FOR THE BOARD MEMBERS, CEOS AND EMPLOYEES ARE BASED ON REASONABLE COMPENSATION THAT WOULD BE PAID FOR LIKE SERVICES BY LIKE ENTERPRISES UNDER LIKE CIRCUMSTANCES. THE OFFICERS, DIRECTORS, AND TRUSTEES ARE MEMBERS OF THE CONGREGATION OF LITTLE SISTERS OF THE POOR AND TAKE A VOW OF POVERTY RENDERING THEM INELIGIBLE FOR COMPENSATION BENEFITS.

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

-----

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

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

-----

OTHER CHANGES IN NET ASSETS: CHANGE IN BENEFICIAL INTEREST IN TRUSTS  
\$331,628

ATTACHMENT 1

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

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



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

HOME FOR THE AGED OF THE LITTLE SISTERS

OF THE POOR, INC.

Employer identification number

61-0487466

**Related Organizations and Unrelated Partnerships**

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public Inspection

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

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

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

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

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

Schedule R (Form 990) 2017

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

Table with columns: Transaction description (1a-1s), Yes/No, and Method of determining amount involved (d). Rows include Receipt of interest, Gift, grant, or capital contribution, Loans or loan guarantees, Dividends, Sale of assets, Purchase of assets, Exchange of assets, Lease of facilities, Lease of equipment, Lease of facilities, equipment, or other assets, Lease of facilities, equipment, or other assets from related organization, Performance of services or membership or fundraising solicitations, Performance of services or membership or fundraising solicitations by related organization, Sharing of facilities, equipment, mailing lists, or other assets with related organization, Sharing of paid employees with related organization, Reimbursement paid to related organization for expenses, Reimbursement paid by related organization for expenses, Other transfer of cash or property to related organization, Other transfer of cash or property from related organization.

Table with columns: (a) Name of related organization, (b) Transaction type (a-s), (c) Amount involved, (d) Method of determining amount involved. Rows (1) through (6) are currently blank.

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

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

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

**Part VII Supplemental Information**

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

SCH R, PART II, COLUMN B

PRIMARY ACTIVITY

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PROVIDE ADMINISTRATIVE AND SPIRITUAL GUIDANCE AND FINANCIAL SUPPORT.