

- 12. NDF050725HALS10** APPROPRIATING \$5,000 FROM DISTRICT 10 NEIGHBORHOOD DEVELOPMENT FUNDS, THROUGH THE OFFICE OF MANAGEMENT AND BUDGET, TO HOME FOR THE AGED OF THE LITTLE SISTERS, INC. FOR COSTS ASSOCIATED WITH THEIR ANNUAL TURTLE DERBY.

5/7/25 Appropriations Committee Approved

Sponsors:

NDF 050725 HALS 10

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

Applicant/Program: Home for the Aged of the Little Sisters of the Poor, INC/Annual Turtle Derby
Applicant Requested Amount: \$5,000.00
Appropriation Request Amount: \$5,000.00

Executive Summary of Request

Request for \$5,000.00 of D-10 NDF for programming funding for the Home of the Aged of the Little Sisters of the Poor, INC annual Turtle Derby event. The event is free and open to the public. The funds will be used for rental of tents, port-a-potties, supplies, prizes for the booths and for printing, *+-shirts, and golf carts.*

Is this program/project a fundraiser?

☒ Yes ☐ No

Is this applicant a faith based organization?


☒ Yes ☐ No

Does this application include funding for sub-grantee(s)?

☐ Yes ☒ No

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

#10
District #

X

Councilwoman Josie Raymond
Primary Sponsor Signature

\$5,000
Amount

04/17/2025
Date

Primary Sponsor Disclosure

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

Approved by:

Appropriations Committee Chairman

Date

Final Appropriations Amount: _____

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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 Annual Turtle Derby/\$5,000.00

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

Prepared by: **Geoff Wohl D-10 LA**

Date: **04/17/2025**

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:			
(as listed on: http://www.sos.ky.gov/business/records) Home for the Aged of the Little Sisters of the Poor, Inc.			
Main Office Street & Mailing Address: 15 Audubon Plaza Drive, Louisville, KY 40217			
Website: www.littlesistersofthepoorlouisville.org			
Applicant Contact:	Tina Contreras	Title:	Development Director
Phone:	(502) 636-2300	Email:	dvlouisville@littlesistersofthepoor.org
Financial Contact:	Linda Deardeuff	Title:	Administrator
Phone:	(502) 636-2300	Email:	adlouisville@littlesistersofthepoor.org
Organization's Representative who attended NDF Training: Tina Contreras			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	15 Audubon Plaza Drive, Louisville, KY 40217		
Council District(s):	10	Zip Code(s):	40217
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Little Sisters Annual Turtle Derby			
Total Request: (\$)	\$ 5,000.00	Total Metro Award (this program) in previous year: (\$)	\$ 6,000.00
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <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	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

The Little Sisters of the Poor are an international congregation of Roman Catholic women religious founded in 1839 by Saint Jeanne Jugan. Together with a diverse network of collaborators, we serve the elderly poor in over 30 countries around the world.

Continuing the work of Saint Jeanne Jugan,
Our MISSION is to offer the neediest elderly of every race and religion a home where they will be welcomed as Christ, cared for as family and accompanied with dignity until God calls them to himself. Our VISION is to contribute to the Culture of Life by nurturing communities where each person is valued, the solidarity of the human family and the wisdom of age are celebrated, and the compassionate love of Christ is shared with all.

Our VALUES

REVERENCE for the sacredness of human life and for the uniqueness of each person, especially those who are poorest and/or weakest. This is reflected in care that is holistic and person-centered.

FAMILY SPIRIT: a spirit of joyful hospitality embracing all with open arms, hearts and minds; fostering participation in the life of the home and rejecting all forms of discrimination.

HUMBLE SERVICE: the desire to raise others up and to put their needs before our own; an appreciation of simple, everyday tasks and experiences and humble means in accomplishing our work.

COMPASSION: empathy for sharing the weaknesses and sufferings of others; eagerness to relieve pain in all its forms and to make the elderly happy.

STEWARDSHIP: the recognition that life and all other goods are gifts from God and should therefore be used responsibly for the good of all; trust in God's Providence and the generosity of others to provide for our needs; just compensation for our collaborators; a spirit of gratitude and sharing.

SERVICES: The Little Sisters strive to meet the individual, physical, social, spiritual and emotional needs of the Residents to help them maintain a sense of dignity and self esteem, characteristics often lacking in the elderly.

Quality care is provided to nearly 80 Residents whom are all over 65 years of age and are without the financial means, family or social support to maintain independence in the community. The continuum of services permits a sense of security throughout their life.

In collaboration with the Little Sisters, a team of professionally trained staff and consultants assure that our Residents receive the finest care possible. Regular medical services are also provided. Social and recreational programs offer a variety of activities within and outside the Home. Moreover, the presence of a chapel and year-round planning meet the spiritual needs for our Residents of all denominations.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
William Boland	12/31/2027
Alan Steiden	12/31/2025
Rosemary Smith	12/31/2025
Janet Norton	12/31/2025
John Stafford	12/31/2027
Jennifer Culotta	12/31/2027
Tim Veno	12/31/2027
Rev. William Hammer	12/31/2027
Norvin Raque	12/31/2027
Edith Raque	12/31/2027
Gerald Boland	12/31/2027
Bonnie Boland	12/31/2027

Describe the Board term limit policy:

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

The Chair will appoint a vice-chair to lead meetings in his or her absence

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
Linda Deardeuff/Administrator	\$ 101,293.16
Teresa Morgan/DON	\$ 88,890.81
Tina Contreras/Development Director	\$ 73,881.60

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 - 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.): *SSA May 17, 2025*

The Little Sisters' ~~32nd~~ Annual Turtle Derby will be held on ~~May 25, 2024~~ from 11am - 4pm. This is a neighborhood festival open to the public and usually draws a crowd of 800+. It will feature a chicken dinner, booths, crafts, games, and turtle races. This is a favorite event for both our Residents as well as the general public. *This event takes place at 15 Audubon Plaza Dr.*

St. Joseph's Home operated by the Little Sisters of the Poor, supports elderly poor in the Louisville and surrounding area. The meager income these individuals are able to pay cover less than half of what it costs to provide their care. Events like the Annual Turtle Derby provide much needed funds to offset the loss from what the Residents can afford and the cost of running the nursing home. Many of the residents do not have family support nor do we ask them to pay the residual amount.

St. Joseph's Home welcomes elderly poor regardless of religion, race, or national origin.

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

Funding will be used for rental items, such as two large tents, portable toilets, transport golf carts. The funds would also be used for printing, prizes and supplies for the booths, such but not limited to t-shirts, children's toys, games and plants.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

St. Joseph's Home operated by the Little Sisters of the Poor, supports elderly poor in the Louisville and surrounding area. The meager income these individuals are able to pay cover less than half of what it costs to provide their care. Events like the Annual Turtle Derby provide much needed funds to offset the loss from what the Residents can afford and the cost of running the nursing home. Many of the residents do not have family support nor do we ask them to pay the residual amount.

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 at St. Joseph's Home 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
A: Personnel Costs Including Benefits			\$ 0.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts			\$ 0.00
H: Program Materials			\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)	\$ 5,000.00	\$ 23,375.00	\$ 28,375.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project			\$ 0.00
L: Other Expenses (See Detailed List on Page 8)			\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 5,000.00	\$ 23,375.00	\$ 28,375.00
% of Program Budget	17.62%	82.38%	100%

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	\$ 23,375.00
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	\$ 23,375.00

*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
Rentals (2 pole tents, Portable Toilets, Golf Carts)	\$ 3,800.00	\$ 0.00	\$ 3,800.00
Booth/Prizes Supplies (T-shirts, booth prizes)	\$ 1,200.00	\$ 1,995.00	\$ 3,195.00
Gaming		\$ 300.00	\$ 300.00
Advertising		\$ 750.00	\$ 750.00
Printing		\$ 8,400.00	\$ 8,400.00
Food/Food Supplies		\$ 2,750.00	\$ 2,750.00
Labor/Staffing		\$ 9,180.00	\$ 9,180.00
Gaming Prizes			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
Total	\$ 5,000.00	\$ 23,375.00	\$ 28,375.00

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).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
Volunteer Hours for event	\$ 7,449.00	100 Volunteers X 3 hours X \$24.83 = \$7,449
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)	\$ 7,449.00	

*** 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: 01/01/2025

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

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

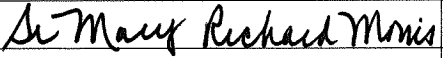
Standard Certifications

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

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

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:		Date:	3/14/25
Legal Signatory: (please print):	Sr. Mary Richard Morris	Title:	President
Phone:	(502) 636-2300	Extension:	205
Email:	mslouisville@littlesistersofthepoor.org		



**Louisville Metro Government
Office of Management and Budget**

Neighborhood Development Fund Training Attestation

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

Grantee Representative Name: Tina Contreras

I agree that I am an authorized representative and/or signatory of the organization named above and attest to having viewed the Neighborhood Development Fund training presentation. I understand the reporting requirements of the Neighborhood Development Fund grant. Additionally, after viewing the presentation, I have correctly answered the below questions.

Please check:



I viewed the NDF training material on the website

Answer the following questions before signing (Circle or write in the correct answer).

1. The NDF funding your agency received is a gift from LMG? True or False
2. Name the three budget categories that require a detail list.
Client Assistance, Community Events & Festivals and Other Expenses
3. If your agency charged gross pay to NDF, you are required to provide additional documentation to satisfy reporting requirements. True or False
4. Which four questions should your financial support documentation answer at all times?
Who, What, When and Where
5. Your agency is considered noncompliant if you do not account for funds received and/or your financial report is missing support documentation? True or False
6. Canceled check, bank statement, invoice and receipt are considered proof of payment. True or False.

Tina Contreras
Grantee Representative Signature

3/13/25
Date

NOTE: Please return to Roxanne Steele

E-mail address: Roxanne.Steele@louisvilleky.gov

Fax: 502-574-3219

Mailing Address: Louisville Metro Government
ATTN: NDF Coordinator
611 West Jefferson St.
Louisville, KY 40202

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

Department of the Treasury

Date: November 2, 2020

Person to Contact:

R. Meyer ID# 0110429

Toll Free Telephone Number:

877-829-5500

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

Group Exemption Number:

0928

Dear Sir/Madam:

This responds to your July 23, 2020, 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 2020*, 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 2020* 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. Subordinate organizations are not listed in Tax Exempt Organization Search (Pub 78 data), and many are not listed in the Exempt Organizations Business Master

File extract, or EO BMF. 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.

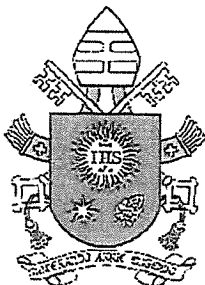
If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

1817



2023

The Official Catholic Directory

Anno
Domini
2023

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www.passionist.org (Corporate Title: Congregation of
the Passion, Sacred Heart Community) Rev. Justin
Nelson, Pst.; Rev. John Patrick Day, Pastor, Diocese of
Nashville; Rev. Febin Barose, Assoc. Pst.; Rev. Robert
Weiss, C.P., Asst. Supr.; Rev. Chris Gibson, In Res.;
Rev. Eric Meyer, C.P., In Res.; Rev. Joseph Mitchell,
C.P., In Res.; Rev. Richard L. Parks, C.P., In Res.; Rev.
Kenneth O'Malley, In Res.; Rev. Robert Crossmyer,
C.P., In Res.; Bro. Vinay Backiyaraj, In Res.; Bro.
Jerome Milazzo, C.P., In Res.; Bro. John Monzyk, C.P.,
Supr.; Bro. Kurt Wernert, C.P., Dir., Sr. Care; Bro.
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C.P., In

Little Sisters of the Poor

2025 Budget

REVENUES	2025
Nursing Facility Services	\$3,493,905.00
Low Income Apt Income	\$131,613.00
TOTAL RESIDENT REVENUES	\$3,625,518.00
OPERATING EXPENSES	
Adminstrative & General Expense	\$1,067,814.00
Dietary Expenses	\$602,999.00
Direct Nursing Care Expense	\$2,480,120.00
Direct Personal Care Expense	\$208,529.00
Employee Benefits	\$771,007.00
Housekeeping Expense	\$242,565.00
Laundry/Linen Expense	\$40,368.00
Pastoral Care Services/Supplies	\$110,337.00
Plant Operating and Maintence	\$937,720.00
TOTAL EXPENSES	\$6,461,459.00
DEFICIENCY OF REVENUES OVER EXPENSES BEFORE NON-OPERATING REVENUE	-\$2,835,941.00
NON-OPERATING REVENUE	
Donated Commodities	\$376,999.00
Investment Income	\$101,029.00
Unrestricted Gifts & Bequests	\$1,142,477.00
Restricted Gifts	\$45,990.00
Fund Raising	\$229,950.00
Grant Income	\$76,650.00
TOTAL NON OPERATING REVENUE	\$1,973,095.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSE	-\$862,846.00

Date: Apr 15, 2025
Time: 08:45:50 EDT
User: Cynthia Beckert

CH-LSP Louisville - NUR
Income Statement
1/1/2024 to 12/31/2024

Facility # 100641

Page # 1

Include Adjustment Periods: NO Include Closing Periods: NO

	CURRENT PERIOD
	Actual \$
Revenue	
Private Pay Income	12,813
Medicare A OT Income	6,158
Medicare A Speech Income	242
Medicare A PT Income	1,293
Medicare A Income	49,770
Medicare B OT Income	104,291
Medicare B Speech Income	17,611
Medicare B PT Income	72,702
C/A - Medicare A	49,096
C/A - Medicare B	(68,172)
C/A - Other	(19,183)
C/A - Medicare A 2% Seq	(1,065)
C/A - Medicare B 2% Seq	(3,215)
Medicare B OT Income	62,826
Medicare B Speech Income	9,253
Medicare B PT Income	32,533
C/A - Medicare B	(13,283)
Private Pay Income	505,080
C/A - Private	(277,456)
Medicaid Income	3,361,251
Private Pay Income	650
Medicare B PT Income	1,311
C/A - Medicaid	(58,148)
Other Resident Income-A	20
Church Collection Income	82,386
Regular Collection Income	7,165
Donations/Regular	235,328
Donations/Restricted	19,375
Donations/Mailings	445,139
Donations/Other	91,685
Memorials Income	135,758
Interest Income	9
Dividend Income	50
Invest Gain or Loss - Realized	59,479
Legacies Income	107,916
Grant Income - Foundations	141,746
Grant Income - Corp - Matching	1,830
Misc. Non-Operating Inc.	5,028
Donated Food Other Income	(46,243)
Donated Commod./Supplies	(76,401)
Festival/Events Income - A	39,319
Festival/Events Income - B	51,541
Festival/Events Income - D	4,743
Festival/Events Income - G	40,102
Residents' Store Income	856
Mission Income	1,667
TOTAL Revenue	5,194,855
Expenses	
Salaries - Administrator	106,680
Salaries - Bus. Office	126,889
Salaries - Human Resources	61,171
Salaries - Receptionist	53,762
Serv. Contracts - Adm.	1,929
Telephone	55,532
Telephone/Other Service	12,771
Office Supplies	16,259
Postage/Freight Charges	2,983
Gas-Tolls-Parking-Repairs	9,778
Membership Dues	11,360
Subscriptions	1,875
Education	1,240
Licenses	2,669

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CH-LSP Louisville - NUR
Income Statement
1/1/2024 to 12/31/2024

Facility # 100641

Page # 2

Expenses (con't)

	CURRENT PERIOD
	Actual \$
Outside Consultant Serv.	45,600
Insurance - Package	25,095
Insurance - Liability	26,918
Data Processing Payroll	51,378
Data Processing Software	12,759
General Admin. Expense	2,636
Interest Expense	93
Accounting Services	126,900
Bad Debts - Other	(645)
Misc. Adm. Expense	7,973
Penalties	(17,473)
Bank Service Fee	148
Pet Expense	940
Employment Ads	11,792
Nursing Supplies	741
Donated Supplies Expense	(76,401)
State Assessments	25,101
Sisters' Services Adm.	18,656
Salaries - Development	126,691
Telephone	6,690
Postage/Freight Charges	2,800
Subscriptions	4,583
Licenses	500
Data Processing Misc.	4,850
Residents' Store Expense	1,205
Gift Shop Expense	422
Misc. Fundraising Exp.	295
Credit Card Service Fees	7,545
Printing	33,522
Mailing Service	2,885
Festival/Events Expense - A	22,070
Festival/Events Expense - B	10,725
Festival/Events Expense - D	249
Festival/Events Expense - G	560
Sisters' Services Fundraising	37,313
Social Security Taxes	178,434
Medicare Taxes	42,954
State Unemployment Tax	1,141
Insurance - Health	353,105
Insurance - Vision	738
Insurance - Life	2,643
Insurance - Dental	6,432
Workers' Compensation	25,693
Staff Education Expense	109
Pension Plan Expense	99,465
Uniforms	1,683
Physicals	7,510
Background Checks - Employees	1,868
Background Checks - Volunteers	453
Salaries-Maint. Super.	63,392
Salaries-Maint. Engineer	69,221
Gas	26,705
Electricity	161,675
Water and Sewage	69,688
Contracted Serv. Maint.	28,184
Maintenance Supplies	16,542
Lighting Supplies	1,953
Grounds Maintenance	14,258
Security Guard Service	141,660
Repairs-Building	7,221
Repairs-Build. Equipment	14,129
Repairs-Small Equipment	1,085
Repairs-Medical Equipment	1,348
Repairs-Dietary Equipment	1,961

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CH-LSP Louisville - NUR
Income Statement
1/1/2024 to 12/31/2024

Facility # 100641

Page # 3

Expenses (con't)

	CURRENT PERIOD
	Actual \$
Repairs-Maint. Equipment	290
Repairs-Laundry Equipment	2,632
Purchase Sm. Equip/Furn.	1,492
Salaries-Dietary Manager	58,784
Salaries-Cook	156,730
Salaries-Dietary Staff	115,008
Salaries-Diet. Din Rm A	181,635
Contracted Serv./Dietary	150
Dairy/Eggs/Milk	6,971
Food	269,656
Supplemental Nourishment	510
Disposable Diet. Supplies	13,214
Non-Disp. Dinnerware	42
Dietary Supplies	14,238
Consultant Dietitian	16,485
Dietary-Miscellaneous	1,913
Donated Food/Expense	(46,243)
Salaries-Laund/Lin. Staff	78,151
Supplies-Laund/Linen	1,706
Salaries-Hskp. Supervisor	48,313
Salaries-Hskp. Staff	181,832
Contract Serv/Housekeep	14,286
Housekeeping Supplies	41,784
Salaries-NA Certified	1,872
Salaries-Driver/Transport	47,217
Prescription Medicines	26,338
Over the Counter Drugs	13,416
Pharmacy Fees	16,199
Medicare A OT Expense	11,543
Medicare A Speech Expense	68
Medicare A PT Expense	5,306
Medicare B OT Expense	119,274
Medicare B Speech Expense	8,376
Medicare B PT Expense	84,035
Doctors' Fees	300
Dental	3,921
Barber/Beauty Expense	4,419
Hearing Aide Service	365
Lab & Other Spec. Services	856
Funeral Expenses	1,163
Personal Comfort Items	2,428
Supplies/Medical	3,044
Supplies/Activity	901
Sisters' Services/Res. Care	20,152
Salaries-NA Certified	48,813
Salaries-NA Med Technician	156,422
Prescription Medicines	33
Over the Counter Drugs	5
Pharmacy Fees	2,140
Barber/Beauty Expense	1,828
Funeral Expenses	973
Personal Comfort Items	518
Supplies/Activity	2,062
Non-Capital Equipment-Medical	31
Sisters' Services/Res. Care	18,656
Salaries-RN DNS	85,854
Salaries-RN Adm. Nursing	71,382
Salaries-RN Inservice	87,297
Salaries-RN Staff	283,232
Salaries-MDS Coordinator	77,926
Salaries-LPN Staff	17,065
Salaries-NA Certified	564,369
Salaries-NA Med Technician	1,776
Salaries-Medical Records	45,532

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Time: 08:45:50 EDT
User: Cynthia Beckert

CH-LSP Louisville - NUR
Income Statement
1/1/2024 to 12/31/2024

Facility # 100641

Page # 4

Expenses (con't)

Salaries-Dir. Social Services
Salaries-Director/Activity
Salaries-Activity Asst.
Salaries-Resident Other
Contract Prof. Serv. Resident
Vision
Barber/Beauty Expense
Personal Comfort Items
Supplies/Medical
Supplies/Activitiy
Supplies/Incontinence
Supplies/Resident Other
Supplies/Oxygen Therapy
Sisters' Services/Res. Care
Sisters' Services/Res. Care
Supplies/Activitiy
Licenses
Stipends
Chaplain/Stipend
Candles
Chapel Expense Other
Sisters' Serv/Pastor Care
Service Contracts - Admin
Maintenance
TOTAL Expenses

Net Income

CURRENT PERIOD

Actual \$

74,904
78,559
80,490
41,049
1,119,220
384
144
264
58,011
2,868
12,932
1,585
6,184
10,640
18,656
229
891
(4,529)
10,375
812
3,566
8,215
468
220
6,854,086

(1,659,230)

EXTENDED TO NOVEMBER 15, 2024

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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 for instructions and the latest information.**2023**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service**A For the 2023 calendar year, or tax year beginning**

and ending

B Check if applicable:

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

C Name of organizationHOME 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)

15 AUDUBON PLAZA DRIVE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

LOUISVILLE, KY 40217

F Name and address of principal officer: SISTER MARY RICHARD MORR
SAME AS C ABOVE**D Employer identification number**

-*7466

E Telephone number

502-636-2300

G Gross receipts \$ 4,808,514.**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

H(c) Group exemption number**I Tax-exempt status:** ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website:** WWW.LITTLESISTERSOFTHEPOORLOUISVILLE.ORG**K Form of organization:** ☒ Corporation ☐ Trust ☐ Association ☐ Other**L Year of formation:** 1880 **M State of legal domicile:** KY**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>TO OFFER THE NEEDIEST ELDERLY A HOME WHERE THEY WILL BE WELCOMED AND CARED FOR WITH DIGNITY.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	137
	6 Total number of volunteers (estimate if necessary)	6	40
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,089,684.	1,304,865.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,217,169.	3,237,512.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	28,305.	102,987.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	174,104.	121,202.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,509,262.	4,766,566.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	3,786,682.	3,727,559.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	241,706.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,285,030.	3,559,470.
	19 Revenue less expenses. Subtract line 18 from line 12	7,071,712.	7,287,029.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	-1,562,450.	-2,520,463.
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances. Subtract line 21 from line 20	Beginning of Current Year	End of Year
		8,230,857.	8,250,940.
		11,460,148.	12,964,038.
		-3,229,291.	-4,713,098.

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		
	SISTER MARY RICHARD MORRIS, PRESIDENT				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	SARAH K. ANTLE	SARAH K. ANTLE	10/15/24		P01391676
Firm's Name	Firm's name		Firm's EIN		
	DEMING MALONE LIVESAY & OSTROFF PSC		**-***4249		
Firm's Address	Firm's address		Phone no.		
	9300 SHELBYVILLE ROAD SUITE 1100 LOUISVILLE, KY 40222-5187		(502) 426-9660		

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

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

Form 990 (2023)

** - ***7466 Page 2

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE LITTLE SISTERS OF THE POOR IS AN INTERNATIONAL CONGREGATION OF
ROMAN CATHOLIC WOMEN FOUNDED IN 1839 BY SAINT JEANNE JUGAN. THE HOME
OFFERS THE NEEDIEST ELDERLY OF EVERY RACE AND RELIGION A HOME WHERE
THEY WILL BE WELCOMED AS CHRIST, CARE FOR AS FAMILY AND ACCOMPANIED

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 \$ 6,027,437. including grants of \$) (Revenue \$ 3,350,927.)
THE HOME PROVIDES HEALTH CARE AND OTHER SERVICES FOR ITS RESIDENTS.

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

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

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

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

4e Total program service expenses 6,027,437.

Form 990 (2023)

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

Form 990 (2023)

-*7466

Page **3**

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 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <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 Rev. Proc. 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 donor-restricted endowments or in 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	
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

332003 12-21-23

Form **990** (2023)

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

Form 990 (2023)

-*7466

Page 4

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 137		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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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 on 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

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **KY**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on 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
THE ORGANIZATION - 502-636-2300
15 AUDUBON PLAZA DRIVE, LOUISVILLE, KY 40217

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

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

[illegible]

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

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

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

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.

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

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Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	39,192.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,265,673.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 107,037.				
	h Total. Add lines 1a-1f			1,304,865.			
Program Service Revenue	2 a <u>PATIENT SERVICE REVENUE</u>		Business Code 623000	3,237,512.	3,237,512.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			3,237,512.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			102,987.			102,987.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real					
		(ii) Personal					
	6a			107,212.			
	b Less: rental expenses	6b			0.		
	c Rental income or (loss)	6c			107,212.		
	d Net rental income or (loss)			107,212.	107,212.		
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
	7a						
	b Less: cost or other basis and sales expenses	7b					
c Gain or (loss)	7c						
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ 39,192. of contributions reported on line 1c). See Part IV, line 18							
			8a	14,571.			
			8b	24,880.			
b Less: direct expenses							
c Net income or (loss) from fundraising events			-10,309.			-10,309.	
9 a Gross income from gaming activities. See Part IV, line 19							
			9a	35,164.			
			9b	17,068.			
b Less: direct expenses							
c Net income or (loss) from gaming activities			18,096.			18,096.	
10 a Gross sales of inventory, less returns and allowances							
			10a				
			10b				
b Less: cost of goods sold							
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a <u>MISCELLANEOUS</u>		Business Code 900099	6,203.	6,203.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			6,203.			
	12 Total revenue. See instructions			4,766,566.	3,350,927.	0.	110,774.

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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

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,102,866.	2,571,687.	372,979.	158,200.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	78,892.	66,080.	9,073.	3,739.
9 Other employee benefits	320,110.	268,126.	36,814.	15,170.
10 Payroll taxes	225,691.	189,040.	25,956.	10,695.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	45,200.		45,200.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,225,189.	1,144,405.	78,033.	2,751.
12 Advertising and promotion	11,019.		11,019.	
13 Office expenses	195,990.	64,780.	86,276.	44,934.
14 Information technology				
15 Royalties				
16 Occupancy	327,543.	262,599.	64,944.	
17 Travel	5,809.	5,809.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	271,220.	208,840.	62,380.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	399,709.	336,998.	62,711.	
23 Insurance	49,476.		49,476.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DIETARY	330,747.	330,747.		
b REPAIRS AND MAINTENANCE	210,410.	163,783.	46,627.	
c ANCILLARY SERVICES	197,240.	197,240.		
d MEDICAL SUPPLIES	133,054.	133,054.		
e All other expenses	156,864.	84,249.	66,398.	6,217.
25 Total functional expenses. Add lines 1 through 24e	7,287,029.	6,027,437.	1,017,886.	241,706.
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)				

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	600.	1	190,515.
	2 Savings and temporary cash investments	577,414.	2	38,844.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	797,107.	4	330,685.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	68,822.	9	39,408.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	19,160,640.		
	10b Less: accumulated depreciation	16,075,373.		
		3,351,731.	10c	3,085,267.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	3,435,183.	15	4,566,221.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	8,230,857.	16	8,250,940.	
Liabilities	17 Accounts payable and accrued expenses	2,836,458.	17	3,191,570.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	8,550,000.	22	9,750,000.
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	73,690.	25	22,468.
	26 Total liabilities. Add lines 17 through 25	11,460,148.	26	12,964,038.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	-6,664,474.	27	-8,808,160.
	28 Net assets with donor restrictions	3,435,183.	28	4,095,062.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	-3,229,291.	32	-4,713,098.
33 Total liabilities and net assets/fund balances	8,230,857.	33	8,250,940.	

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,766,566.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,287,029.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,520,463.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-3,229,291.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	635,310.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	401,346.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-4,713,098.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
	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		
b	Were the organization's financial statements audited by an independent accountant?	X	
	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		
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

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

Employer identification number
-*7466

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).)
- 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 on 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		
Total						

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Schedule A (Form 990) 2023

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1581490.	1729945.	2496840.	2089684.	1304865.	9202824.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1581490.	1729945.	2496840.	2089684.	1304865.	9202824.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						521,360.
6 Public support. Subtract line 5 from line 4.						8681464.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	1581490.	1729945.	2496840.	2089684.	1304865.	9202824.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	176,342.	189,429.	128,889.	156,362.	210,199.	861,221.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			8,306.	12,433.	6,203.	26,942.
11 Total support. Add lines 7 through 10						10090987.
12 Gross receipts from related activities, etc. (see instructions)					12	9,507,568.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	86.03	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	84.36	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. 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 ☐

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

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Part IV Supporting Organizations (continued)

- 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 on lines 11b and 11c below, the governing body of a supported organization?
 - b** A family member of a person described on line 11a above?
 - c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3** By reason of the relationship described on line 2, above, 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.

	Yes	No
1		
2		
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** ☐ The organization satisfied the Activities Test. Complete line 2 below.
 - b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).
- 2** Activities Test. Answer lines 2a and 2b below.
- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
 - b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3** Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No" provide details in **Part VI**.
 - b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
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 0.015 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 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount		(A) Prior Year	(B) Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

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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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2023

*** Not Open to Public Inspection ***

Total Excess Contributions to Schedule A, Part II, Line 5

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

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OF THE POOR INC.

Employer identification number

-*7466

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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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).

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

Schedule B (Form 990) (2023)

Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR INC.	Employer identification number ** - ***7466
---	---

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	JANICE M FALLER 3019 PRESTON HWY LOUISVILLE, KY 40209	\$ 62,984.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	VIRGINIA THARPE CHARITABLE TRUST 8216 GREENWICH COURT FORT WAYNE, IN 46835	\$ 95,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	LOCAL 502 - PLUMBERS, PIPEFITTERS 4330 CRITTENDEN DRIVE, SUITE A LOUISVILLE, KY 40209	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	JLR INC 3213 COLLEGE DRIVE LOUISVILLE, KY 40299	\$ 49,958.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	JAMES WARREN SEARCY CHARITABLE TRUST 436 S. 7TH STREET, SUITE 200 LOUISVILLE, KY 40203	\$ 32,431.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	YARNELL FAMILY FOUNDATION 205 GIBSON RD LOUISVILLE, KY 40207	\$ 42,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR INC.	Employer identification number ** - *** 7466
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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

-*7466

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 info. once.) \$ _____

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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public
Inspection

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

Employer identification number
****-***7466**

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.

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

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of
violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
.....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
.....

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i)
and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2023

332051 09-28-23

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

Schedule D (Form 990) 2023

-*7466 Page 2

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

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" 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? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,244,652.	1,937,809.	1,937,544.	1,831,972.	1,616,464.
b Contributions					
c Net investment earnings, gains, and losses	558,160.	-693,157.	265.	105,572.	215,508.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,802,812.	1,244,652.	1,937,809.	1,937,544.	1,831,972.

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 100 %
- c Term 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? _____

	Yes	No
3a(i)	X	
3a(ii)		X
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.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		66,636.		66,636.
b Buildings		16,461,951.	13,817,949.	2,644,002.
c Leasehold improvements				
d Equipment		1,225,181.	975,630.	249,551.
e Other		1,406,872.	1,281,794.	125,078.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				3,085,267.

Schedule D (Form 990) 2023

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

Schedule D (Form 990) 2023

-*7466 Page **3**

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. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

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. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

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	2,264,193.
(2) EMPLOYEE RETENTION CREDIT RECEIVABLE	476,748.
(3) BENEFICIAL INTEREST IN ASSETS	1,802,812.
(4) RESIDENTS' DEPOSITS HELD IN TRUST	22,468.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	4,566,221.

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.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) RESIDENTS' DEPOSITS HELD IN TRUST	22,468.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	22,468.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) 2023

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

Schedule D (Form 990) 2023

-*7466 Page 4

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	5,414,173.
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	204,313.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	401,346.
e	Add lines 2a through 2d	2e	605,659.
3	Subtract line 2e from line 1	3	4,808,514.
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	-41,948.
c	Add lines 4a and 4b	4c	-41,948.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	4,766,566.

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	7,533,290.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	204,313.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	41,948.
e	Add lines 2a through 2d	2e	246,261.
3	Subtract line 2e from line 1	3	7,287,029.
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	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	7,287,029.

Part XIII Supplemental Information

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

PART V, LINE 4:

THE ENDOWMENT FUNDS CONSIST OF BENEFICIAL INTERESTS IN ASSETS HELD BY OTHERS. DISTRIBUTIONS FROM THE ENDOWMENT FUNDS ARE USED TO SUPPORT THE GENERAL OPERATIONS OF THE HOME.

PART X, LINE 2:

THE HOME IS EXEMPT FROM FEDERAL, STATE AND LOCAL INCOME TAXES AS A NOT-FOR-PROFIT ORGANIZATION AS DESCRIBED UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE HOME FILES INFORMATIONAL TAX RETURNS AS REQUIRED BY FEDERAL AND STATE REGULATIONS. HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE HOME'S TAX-EXEMPT PURPOSE MAY BE SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. MANAGEMENT DOES NOT

Part XIII Supplemental Information (continued)

BELIEVE THE HOME HAS ANY UNRELATED BUSINESS INCOME FOR THE YEARS ENDED
DECEMBER 31, 2023 AND 2022.

AS OF DECEMBER 31, 2023 AND 2022, THE HOME DID NOT HAVE ANY ACCRUED
INTEREST OR PENALTIES RELATED TO INCOME TAX LIABILITIES, AND NO INTEREST
OR PENALTIES HAVE BEEN CHARGED TO OPERATIONS FOR THE YEARS THEN ENDED.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN BENEFICIAL INTEREST 401,346.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

LESS SPECIAL EVENT EXPENSES -41,948.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

LESS SPECIAL EVENT EXPENSES 41,948.

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.

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

2023

Open to Public Inspection

Employer identification number
** - ***7466

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.

- 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

- ☐ Yes ☐ No

- [illegible]

Total

- [illegible]

Schedule G (Form 990) 2023

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

Schedule G (Form 990) 2023

-*7466 Page 2

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 GOLF SCRAMBLE (event type)	(b) Event #2 TURTLE DERBY (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	33,924.	13,952.		47,876.
	2 Less: Contributions	23,942.	9,363.		33,305.
	3 Gross income (line 1 minus line 2)	9,982.	4,589.		14,571.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	700.			700.
	6 Rent/facility costs	5,126.	2,200.		7,326.
	7 Food and beverages	4,856.	1,859.		6,715.
	8 Entertainment				
	9 Other direct expenses	256.	1,227.		1,483.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				16,224.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-1,653.

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))
Revenue	1 Gross revenue			35,164.	35,164.
	2 Cash prizes			6,517.	6,517.
Direct Expenses	3 Noncash prizes			831.	831.
	4 Rent/facility costs			1,861.	1,861.
	5 Other direct expenses			7,859.	7,859.
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				17,068.
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				18,096.

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: _____

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

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☒ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | |
|-------------------------------|--------------|
| a The organization's facility | 13a 100.00 % |
| 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 CONTRERASAddress 15 AUDUBON PLAZA DRIVE - LOUISVILLE, KY 40217

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

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer☐ Employee☐ Independent contractor

17 Mandatory distributions:

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

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

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

Schedule G (Form 990)

** - ***7466 Page 4

Part IV Supplemental Information *(continued)*

CLIENT COPY

Schedule G (Form 990)

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12341021 757979 0926901

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2023.04030 HOME FOR THE AGED OF THE 09269011

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

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

Employer identification number
-*7466

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 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
(1) LSP CHICAGO P PROVINCE OPERATIO			X		9,750,000.	9,750,000.		X	X		X	
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						\$ 9,750,000.						

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

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

Schedule L (Form 990) 2023

SEE PART V FOR CONTINUATIONS

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

Schedule L (Form 990) 2023

** - ***7466 Page 2

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.

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: LSP CHICAGO PROVINCE

(C) PURPOSE OF LOAN: OPERATION OF HOME

Schedule L (Form 990) 2023

**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 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR INC.** Employer identification number ****-***7466**

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	X	6	32,571.	FMV
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	136	45,311.	FMV OF GOODS RECEIVE
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (SUPPLIES)	X	132	29,155.	FMV OF GOODS RECEIVE
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 V, Donee Acknowledgement **29** **0**

	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 3 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.		

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

Schedule M (Form 990) 2023

HOME FOR THE AGED OF THE LITTLE SISTERS

Schedule M (Form 990) 2023

OF THE POOR INC.

** - ***7466

Page 2

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.

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**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

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

Employer identification number

-*7466

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

WITH DIGNITY UNTIL GOD CALLS THEM TO HIMSELF.

FORM 990, PART VI, SECTION B, LINE 11B:

THE 990 IS PROVIDED TO MANAGEMENT AND OFFICERS FOR REVIEW AND APPROVAL
PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

MONITORING THE CONFLICT OF INTEREST POLICY - OFFICERS, DIRECTORS, EMPLOYEES
AND ADVISORS 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 TRANSACTIONS, 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 15:

PROCESS FOR DETERMINING COMPENSATION - COMPENSATION FOR MANAGEMENT IS BASED
ON REASONABLE COMPENSATION THAT WOULD BE PAID FOR LIKE SERVICES BY LIKE
ORGANIZATIONS UNDER LIKE CIRCUMSTANCES. THE OFFICERS ARE MEMBERS OF THE
CONGREGATION OF LITTLE SISTERS OF THE POOR AND TAKE A VOW OF POVERTY,
RENDERING THEM INELIGIBLE FOR COMPENSATION AND BENEFITS.

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

Employer identification number
-*7466

FORM 990, PART VI, SECTION C, LINE 19:

PROCESS FOR MAKING DOCUMENTS AVAILABLE TO THE PUBLIC - UPON APPOINTMENT.

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

FORM 990, PART IX, LINE 11G, OTHER FEES:

PURCHASED SERVICES:

PROGRAM SERVICE EXPENSES 1,144,405.

MANAGEMENT AND GENERAL EXPENSES 78,033.

FUNDRAISING EXPENSES 2,751.

TOTAL EXPENSES 1,225,189.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 1,225,189.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN BENEFICIAL INTEREST OF THIRD PARTY TRUSTS 401,346.

FORM 990, PART XII, LINE 2C:

THERE WERE NO CHANGES FROM PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **HOME FOR THE AGED OF THE LITTLE SISTERS
OF THE POOR INC.** Employer identification number
****-***7466**

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
LITTLE SISTERS OF THE POOR CHICAGO PROVINCE - 51-0187829, 80 WEST NORTHWEST HIGHWAY, PALATINE, IL 60067	PROVIDE ADMINISTRATIVE AND SPIRITUAL GUIDANCE AND FINANCIAL SUPPORT	ILLINOIS	501(C)(3)	7	N/A		X

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

Schedule R (Form 990) 2023

Schedule R (Form 990) 2023

Page 2

Part III

Part IV

332162 09-28-23

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

Schedule R (Form 990) 2023

** - ***7466 Page 3

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

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

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

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

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

Part VI

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.

[illegible]

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

Schedule R (Form 990) 2023

** - ***7466 Page 5

Part VII Supplemental Information

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

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BY-LAWS OF
THE HOME FOR THE AGED OF
THE LITTLE SISTERS OF THE POOR, INC.

ARTICLE I
OFFICES

The corporation shall maintain in the State of Kentucky a registered office and a registered agent at such office, and may have other offices within or without the state.

ARTICLE II
CORPORATE PURPOSE

The purpose of the corporation shall be exclusively charitable, religious, benevolent 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, Inc., a branch 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 III
MEMBERS

SECTION 1. CLASSES 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 they pass by descent or will. Membership shall be terminated by cessation or membership in the Congregation of the Little Sisters of the Poor, cessation of the member's tenure in the office through which she is a member, or if her designation as a member by the Provincial is withdrawn.

SECTION 2. VOTING RIGHTS. Each member shall be entitled to one vote on each matter submitted to a vote of the members.

SECTION 3. MEMBERSHIP CERTIFICATES. No membership certificates of the corporation shall be required.

ARTICLE IV
MEETINGS OF MEMBERS

SECTION 1. ANNUAL MEETINGS. An annual meeting of the members shall be held on the Second Saturday of April of each year for the purpose of electing directors and for the transaction of such other business as may come before the meeting.

SECTION 2. SPECIAL MEETING. Special meetings of the members may be called either by the president, the board of directors, or not less than one-third of the members having voting rights.

SECTION 3. PLACE OF MEETING. The board of directors may designate any place as the place of meeting for any annual meeting or for any special meeting called by the board of directors.

SECTION 4. NOTICE OF MEETINGS. Written notice stating the place, date and hour of any meeting of members shall be delivered to each member entitled to vote at such meeting not less than five nor more than forty days before the date of such meeting. In case of a special meeting or when required by statute or by these By-Laws, the purpose for which the meeting is called shall be stated in the notice.

SECTION 5. INFORMAL ACTION BY MEMBERS. Any action required to be taken at a meeting of the members of the corporation, or any other action which may be taken at a meeting of members, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the members entitled to vote with respect to the subject matter thereof.

SECTION 6. QUORUM. The members holding two-thirds of the votes which may be cast at any meeting shall constitute a quorum at such meeting. If a quorum is not present at any meeting of members, a majority of the members present may adjourn the meeting at any time without further notice. At an adjourned meeting at which a quorum shall be present, any business may be transacted which might have been transacted at the original meeting;

withdrawal of members from any meeting shall not cause failure of a duly constituted quorum at that meeting.

ARTICLE V
BOARD OF DIRECTORS

SECTION 1. GENERAL POWERS. The affairs of the corporation shall be managed by its board of directors, subject to such restrictions as may from time to time be set by the members.

SECTION 2. NUMBER, TENURE AND QUALIFICATIONS. The number of directors shall be 3. Each director shall hold office until the next annual meeting of members and until her successor shall have been elected and qualified. Members shall have the authority to remove Directors by affirmative vote of the majority of the members present at any meeting at which a quorum is in attendance. Directors need not be residents of the State of Illinois.

SECTION 3. REGULAR MEETINGS. A regular annual meeting of the board of directors shall be held without other notice than these By-Laws, immediately after, and at the same place as, the annual meeting of members. The board of directors may provide by resolution the time and place for the holding or additional regular meetings of the board without other notice than such resolution.

SECTION 4. SPECIAL MEETINGS. Special meetings of the board of directors may be called by or at the request of the president or any two directors. The person or persons authorized to call special meetings of the board may fix any place as the place for holding any special meeting of board called by them.

SECTION 5. NOTICE. Notice of any special meeting of the board of directors shall be given at least two days previous

thereto by written notice to each director at her address as shown by the records of the corporation. Notice of any special meeting of the board of directors may be waived in writing signed by the person or person entitled to the notice either before or after the time of the meeting. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the board need be specified in the notice or waiver of notice of such meeting, unless specifically required by law or by these By-Laws.

SECTION 6. INFORMAL ACTION BY DIRECTORS. Any action required to be taken at a meeting of the directors of the corporation, or any other action which may be taken at a meeting of directors, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the directors entitled to vote with respect to the subject matter thereof.

SECTION 7. QUORUM. A majority of the board of directors shall constitute a quorum for the transaction of business at any meeting of the board, provided that if less than a majority of the directors is present at said meeting, a majority of the directors present may adjourn the meeting to another time without further notice.

SECTION 8. MANNER OF ACTING. The act of a majority of the directors present at a meeting at which a quorum is present shall

be the act of the board of directors, unless the act of a greater number is required by statute, these By-Laws, or the Articles of Incorporation.

SECTION 9. VACANCIES. Any vacancy occurring in the board of directors or any directorship to be filled by reason of an increase in the number of directors shall be filled by affirmative vote of the majority of the number of members present at any meeting at which a quorum is in attendance, unless the Articles of Incorporation, a statute, or these By-Laws provide that a vacancy or a directorship so created shall be filled in some other manner, in which case such provision shall control. A director elected to fill a vacancy shall be elected for the unexpired term of her predecessor in office.

ARTICLE VI OFFICERS

SECTION 1. OFFICERS. The officers of the corporation shall be a President, one Vice-President, a Secretary and a Treasurer, along with such other officers as may be elected by the board of directors. Officers whose authority and duties are not prescribed in these By-Laws shall have the authority and perform the duties prescribed, from time to time, by the board of directors. Any two or more offices may be held by the same person, except the offices of President and Secretary. Unless directed otherwise by the members, The Mother Superior of the Home shall be elected President, the Assistant shall be elected Vice-President and the Councillor shall be elected Secretary/Treasurer.

SECTION 2. ELECTION AND TERM OF OFFICE. The officers of the

corporation shall be elected annually by the board of directors at the regular annual meeting of the board of directors. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as conveniently may be. Vacancies may be filled or new offices created and filled at any meeting of the board of directors. Each officer shall hold office until her successor shall have been duly elected and shall have qualified or until her death or resignation.

SECTION 3. PRESIDENT. The President shall be the principal executive officer of the corporation. Subject to the direction and control of the board of directors, she shall be in charge of the business and affairs of the corporation; she shall see that the resolutions and directives of the board of directors are carried into effect except in those instances in which that responsibility is assigned to some other person by the board of directors; and, in general, she shall discharge all duties incident to the office of President and such other duties as may be prescribed by the board of directors. She shall preside at all meetings of the members and of the board of directors. Except in those instances in which the authority to execute is expressly delegated to another officer or agent of the corporation or a different mode of execution is expressly prescribed by the board of directors or these By-Laws, she may execute for the corporation any contracts, deeds, mortgages, bonds, or other instruments which the board of directors has authorized to be executed, and she may accomplish such execution either under or without the seal of the corporation and

either individually or with the Secretary, any Assistant Secretary, or any other officer thereunto authorized by the board of directors, according to the requirements of the form of the instrument.

SECTION 4. VICE PRESIDENT. The Vice-President shall assist the President in the discharge of her duties as the President may direct and shall perform such other duties as from time to time may be assigned to her by the President or by the board of directors. In the absence of the President or in the event of her inability or refusal to act, the Vice-President shall perform the duties of the President and when so acting, shall have all the powers of and be subject to all the restrictions upon the President. Except in those instances in which the authority to execute is expressly delegated to another officer or agent of the corporation or a different mode of execution is expressly prescribed by the board of directors or these By-Laws, the Vice-President may execute for the corporation any contracts, deeds, mortgages, bonds or other instruments which the board of directors has authorized to be executed, and she may accomplish such execution either under or without the seal of the corporation and either individually or with the Secretary, any Assistant Secretary, or any other officer thereunto authorized by the board of directors, according to the requirements of the form of the instrument.

SECTION 5. TREASURER. The Treasurer shall be the principal accounting and financial officer of the corporation. She shall:

(a) have charge of and be responsible for the maintenance of

adequate books of account for the corporation; (b) have charge and custody of all funds and securities of the corporation, and be responsible therefore, and for the receipt of and disbursement thereof; and (c) perform all the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to her by the President or the board of Directors.

SECTION 6. SECRETARY. The Secretary shall record the minutes of the meetings of the members and of the board of directors in one or more books provided for that purpose; see that all notices are duly given in accordance with the provision of these By-Laws or as required by law; be custodian of the corporate records and of the seal of the corporation; and perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to her by the President or by the board of directors.

ARTICLE VII
CONTRACTS, CHECKS, DEPOSITS AND FUNDS

SECTION 1. CONTRACTS. The board of directors may authorize any officer or officers, agent or agents of the corporation, in addition to the officers so authorized by these By-Laws to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation and such authority may be general or confined to specific instances.

SECTION 2. CHECKS, DRAFTS, ETC. All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the corporation, shall be signed by such officer or officers, agent or agents of the corporation and in such manner as shall from time to time be determined by

resolution of the board of directors. In the absence of such determination by the board of directors, such instruments shall be signed by the President of the corporation or such other officer that she may direct to do so.

SECTION 3. DEPOSITS. All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the board of directors may select.

SECTION 4. GIFTS. The President may accept and receipt for on behalf of the corporation any contribution, gift, bequest, or devise for the general purposes or for any special purpose of the corporation.

ARTICLE VIII
FISCAL YEAR

The fiscal year of the corporation shall begin on January 1st of each year.

ARTICLE IX
SEAL

The corporate seal shall have inscribed thereon the name of the corporation and the words "Corporate Seal, Kentucky". The imprint of the corporate seal is shown in the following space:

ARTICLE X
WAIVER OF NOTICE

Whenever any notice is required to be given under the provisions of the General Not-For-Profit Corporation Act of

Kentucky or under the provisions of the Articles of Incorporation or the By-Laws of the corporation, a waiver thereof in writing signed by the person or person entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE XI
AMENDMENTS

SECTION 1. BY-LAWS. These By-Laws may be altered, amended or repealed and new By-Laws may be adopted either by: 1) the board of directors by affirmative vote of a majority of the number of directors present at any meeting at which a quorum is in attendance and with the approval of a majority of the members present at any meeting at which a quorum is in attendance or 2) 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.

SECTION 2. IMPLIED AMENDMENTS TO BY-LAWS. Any action taken or authorized by the board of directors, which would be inconsistent with the By-Laws then in effect but is taken or authorized by affirmative vote of not less than the number of directors required to amend the By-Laws so that the By-Laws would be consistent with such action, shall be given the same effect as though the By-Laws had been temporarily amended or suspended so far, but only so far, as is necessary to permit the specific action so taken or authorized.

FORD, KLAPHEKE & MEYER
ATTORNEYS AT LAW
900 KENTUCKY HOME LIFE BUILDING
LOUISVILLE, KENTUCKY 40202-3272

JOHN J. FORD
AUGUST A. KLAPHEKE
DONALD E. MEYER
P. KEVIN FORD
KATHERINE A. FORD
DAVID CARY FORD
CHRISTOPHER E. KLAPHEKE

AREA CODE 502
584-2134
583-8772
FAX 584-0381
CYRIL C. SEHLINGER
(1907-1956)

September 16, 1992

Mother Catherine Regina Cavanaugh
Home For The Aged Of The Little
Sisters of the Poor
15 Audubon Plaza Drive
Louisville, Kentucky 40217

Dear Mother Catherine:

The enclosed 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 should be put in your Corporate Record Book. You will note that it has stamped at the top of it Book 440, Page 870, that is the Corporate Record Books of Jefferson County of the County Court Clerk's Office where this document has been recorded as is required by our laws of the Commonwealth of Kentucky.


I am sending this document in substitution of the previous one that I brought to you while Mother Provincial was in town, because this document has the stamp of the County Court Clerk on it whereas the other one did not.

I believe on the information that you had originally forwarded to me that the office of your Mother Provincial wants a copy of this document as well as seeing that the Mother Provincial's corporate counsel in Chicago has a copy as well.

With best personal regards, I remain,

Very truly yours,

FORD, KLAPHEKE & MEYER


JOHN J. FORD

JJF/cj

Enclosure

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 9/60
NOV 23 8 30 AM '92

Lauda 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

the member's tenure in the office through which she is a member, or if her designation as a member by the Provincial is withdrawn.

(b) The members of the corporation shall elect such number of directors at the annual meeting in the manner fixed by the By-Laws.

ARTICLE V

The corporation shall be managed and controlled by a board of directors, whose number shall be fixed by the By-Laws, but shall not be less than three.

ARTICLE VI

The principal office of the corporation shall be located at 15 Audubon Plaza Drive, City of Louisville, County of Jefferson, State of Kentucky 40217. The name and address of the registered agent of the corporation is: Mother Catherine Regina Cavanaugh, 15 Audubon Plaza Drive, Louisville, Kentucky 40217.

ARTICLE VII

(a) This corporation is organized without capital stock exclusively for charitable, religious and educational purposes. The corporation shall issue no stock nor shall any dividend or profit ever be declared or paid to any officer or director thereof.

(b) No part of the net earnings of the corporation shall inure to the benefit of or be distributable to its members, officers, directors or other private persons, except that the corporation shall be authorized to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its purposes.

(c) No substantial part of the activities of the corporation shall consist of carrying on propaganda or otherwise to influence legislation.

(d) The corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of any candidate for public office.

(e) Notwithstanding any other provisions of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

(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

Sr. Charles Dugan
SR. CHARLES DUGAN

Sr. Josephine Hoffman
SR. JOSEPHINE HOFFMAN

Sr. Bernard Hopkins
SR. BERNARD HOPKINS

Sr. Genevieve Fitzpatrick
SR. GENEVIEVE FITZPATRICK

Sr. Julie Thompson
SR. JULIE THOMPSON

Sr. Mary Magdalena Koege
SR. MARY MAGDALENA KOEGER

Sr. Antionette Labelle
SR. ANTIONETTE LABELLE

Subscribed and sworn to before me this 26 day of August, 1992, by SR. CATHERINE REGINA CAVANAUGH, SR. MAUREEN COURTNEY, SR. CLOTILDE JARDIM, SR. ANN POPE, SR. CHARLES DUGAN, SR. JOSEPHINE HOFFMAN, SR. BERNARD HOPKINS, SR. GENEVIEVE FITZPATRICK, SR. JULIE THOMPSON, SR. MARY MAGDALENA KOEGER, and SR. ANTIONETTE LABELLE, being the members of THE HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC.

My Commission expires: April 13, 1994.

[Signature]
NOTARY PUBLIC, STATE-AT-LARGE, KENTUCKY

INSTRUMENT PREPARED BY:

[Signature]
JOHN J. FORD
FORD, KLAPHEKE & MEYER
Attorneys-at-Law
900 Kentucky Home Life Building
Louisville, Kentucky 40202
(502) 584-2134

A-106512

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Total Fees: \$8.50
County Clerk: Rebecca Jackson
Deputy Clerk: SHERRIE

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

Sr. Clotilde Jardim
SR. CLOTILDE JARDIM

Sr. Ann Pope
SR. ANN POPE

Sr. Charles Dugan
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Sr. Julie Thompson
SR. JULIE THOMPSON

Sr. Mary Magdalena Koege
SR. MARY MAGDALENA KOEGER

Sr. Antionette Labelle
SR. ANTIONETTE LABELLE

END OF DOCUMENT

2

Commonwealth of Kentucky
Michael G. Adams, Secretary of State

Michael G. Adams
Secretary of State
P. O. Box 718
Frankfort, KY 40602-0718
(502) 564-3490
<http://www.sos.ky.gov>

Certificate of Existence

Authentication number: 332857

Visit <https://web.sos.ky.gov/ftshow/certvalidate.aspx> to authenticate this certificate.

I, Michael G. Adams, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

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

HOME FOR THE AGED OF THE LITTLE SISTERS OF THE POOR, INC. is a corporation duly incorporated and existing under KRS Chapter 14A and KRS Chapter 273, whose date of incorporation is January 1, 1880 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 21st day of April, 2025, in the 233rd year of the Commonwealth.



Michael G. Adams

Michael G. Adams
Secretary of State
Commonwealth of Kentucky
332857/0110354

**Request for Taxpayer
Identification Number and Certification**

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Home for the Aged of the Little Sisters of the Poor, Inc	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) Non - Profit	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 15 Audubon Plaza Drive 6 City, state, and ZIP code Louisville, KY 40217 7 List account number(s) here (optional)	Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on 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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
6	1	-	0	4	8	7	4	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.

Sign Here	Signature of U.S. person <i>Mather Mary Richard, Esq</i>	Date <i>3/13/25</i>
------------------	--	-------------------------------

General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

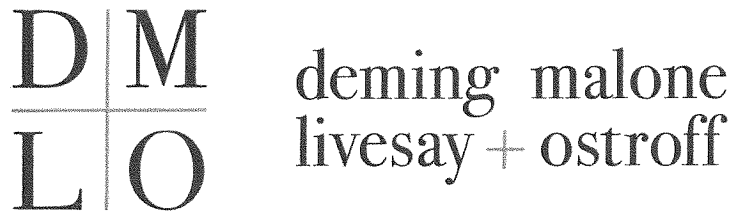
**HOME FOR THE AGED OF THE
LITTLE SISTERS OF THE POOR, INC.**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

Years Ended December 31, 2023 and 2022

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Independent Auditors' Report

To the Board of Directors
Home for the Aged of the Little Sisters of the Poor, Inc.
Louisville, Kentucky

Opinion

We have audited the accompanying financial statements of Home for the Aged of the Little Sisters of the Poor, Inc. (Home), (a not-for-profit organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Home for the Aged of the Little Sisters of the Poor, Inc. as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Home for the Aged of the Little Sisters of the Poor, Inc. and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Home for the Aged of the Little Sisters of the Poor, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Home for the Aged of the Little Sisters of the Poor, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Home for the Aged of the Little Sisters of the Poor, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 20 and 21 is presented for purposes of additional analysis and is 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.

Deming, Malone, Linsay & Petrieff

Louisville, Kentucky
August 14, 2024

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

STATEMENTS OF FINANCIAL POSITION

December 31, 2023 and 2022

Assets	<u>2023</u>	<u>2022</u>
Current Assets		
Cash	\$ 229,359	\$ 454,789
Cash - residents' deposits held in trust	22,468	55,711
Accounts receivable, net	330,685	431,854
Employee retention credit receivable	476,748	914,946
Prepaid expenses and other	<u>39,408</u>	<u>76,525</u>
Total current assets	<u>1,098,668</u>	<u>1,933,825</u>
Property and Equipment		
Land and improvements	226,239	226,239
Buildings and improvements	17,469,181	17,388,387
Equipment and vehicles	<u>1,465,220</u>	<u>1,460,846</u>
	19,160,640	19,075,472
Less accumulated depreciation	<u>(16,075,373)</u>	<u>(15,675,664)</u>
	<u>3,085,267</u>	<u>3,399,808</u>
Other Assets		
Beneficial interest in charitable remainder trusts	2,264,193	2,049,097
Beneficial interest in assets held by others	<u>1,802,812</u>	<u>1,634,008</u>
	<u>4,067,005</u>	<u>3,683,105</u>
Total assets	<u>\$ 8,250,940</u>	<u>\$ 9,016,738</u>

See Notes to Financial Statements.

Liabilities and Net Assets (Deficit)	<u>2023</u>	<u>2022</u>
Current Liabilities		
Current maturities of notes payable	\$ 1,400,000	
Accounts payable and accrued expenses	427,200	\$ 511,858
Residents' deposits held in trust	<u>22,468</u>	<u>55,711</u>
Total current liabilities	<u>1,849,668</u>	<u>567,569</u>
Long-Term Liabilities		
Notes payable, less current maturities	8,350,000	8,550,000
Accrued interest	<u>2,764,370</u>	<u>2,493,150</u>
	<u>11,114,370</u>	<u>11,043,150</u>
Total liabilities	<u>12,964,038</u>	<u>11,610,719</u>
Net Assets (Deficit)		
Without donor restrictions	(8,808,160)	(6,314,313)
With donor restrictions	<u>4,095,062</u>	<u>3,720,332</u>
Total net assets (deficit)	<u>(4,713,098)</u>	<u>(2,593,981)</u>
Total liabilities and net assets (deficit)	<u>\$ 8,250,940</u>	<u>\$ 9,016,738</u>

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

STATEMENTS OF ACTIVITIES
Years Ended December 31, 2023 and 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support						
Resident service revenue	\$ 3,237,512		\$ 3,237,512	\$ 3,209,969		\$ 3,209,969
Rental revenue	107,212		107,212	120,918		120,918
Health and Human Services - provider relief funds				264,970		264,970
Employee retention credit				914,946		914,946
Contributions	1,139,257	\$ 19,379	1,158,636	1,542,894	\$ 30,560	1,573,454
In-kind contributions	311,350		311,350	346,363		346,363
Special events	88,927		88,927	92,996		92,996
Other income	6,203		6,203	11,154		11,154
Net investment return	102,987		102,987	92,867		92,867
Change in value of beneficial interests		401,346	401,346		(659,960)	(659,960)
Net assets released from restrictions	45,995	(45,995)		102,921	(102,921)	
Total revenues and other support	<u>5,039,443</u>	<u>374,730</u>	<u>5,414,173</u>	<u>6,699,998</u>	<u>(732,321)</u>	<u>5,967,677</u>
Expenses						
Program services	6,231,750		6,231,750	5,936,284		5,936,284
Management and general	1,017,886		1,017,886	1,172,174		1,172,174
Fundraising	283,654		283,654	249,721		249,721
Total expenses	<u>7,533,290</u>		<u>7,533,290</u>	<u>7,358,179</u>		<u>7,358,179</u>
Change in net assets (deficit)	(2,493,847)	374,730	(2,119,117)	(658,181)	(732,321)	(1,390,502)
Net assets (deficit) at beginning of year	(6,314,313)	3,720,332	(2,593,981)	(5,656,132)	4,452,653	(1,203,479)
Net assets (deficit) at end of year	<u>\$ (8,808,160)</u>	<u>\$ 4,095,062</u>	<u>\$ (4,713,098)</u>	<u>\$ (6,314,313)</u>	<u>\$ 3,720,332</u>	<u>\$ (2,593,981)</u>

See Notes to Financial Statements.

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

STATEMENTS OF FUNCTIONAL EXPENSES
Years Ended December 31, 2023 and 2022

	2023				2022			
	Program Services	Management and General	Fund Raising	Total	Program Services	Management and General	Fund Raising	Total
Salaries and wages	\$ 2,776,000	\$ 372,979	\$ 158,200	\$ 3,307,179	\$ 2,628,920	\$ 354,797	\$ 145,492	\$ 3,129,209
Payroll taxes and employee benefits	523,246	71,843	29,604	624,693	525,205	72,019	28,880	626,104
Depreciation	336,998	62,711		399,709	331,891	61,151		393,042
Utilities	262,599	64,944		327,543	253,889	62,864		316,753
Credit losses		41,000		41,000		173,081		173,081
Purchased services	1,144,405	78,033	2,751	1,225,189	952,851	96,283	2,529	1,051,663
Ancillary services	197,240			197,240	276,975			276,975
Interest	208,840	62,380		271,220	184,194	55,019		239,213
Medical supplies	133,054			133,054	116,059			116,059
Dietary	330,747			330,747	305,981			305,981
Repairs and maintenance	163,783	46,627		210,410	217,148	57,823		274,971
Office	64,780	86,276	44,934	195,990	61,271	70,902	45,367	177,540
Legal and accounting		45,200		45,200		32,500		32,500
Insurance		49,476		49,476		51,069		51,069
State assessments	19,079			19,079	18,850			18,850
Dues and subscriptions		11,992	5,739	17,731		10,324	6,505	16,829
Advertising		11,019		11,019		28,161		28,161
Housekeeping	64,774			64,774	56,950			56,950
Penalties		6,693		6,693		38,857		38,857
Education and licenses	396	6,713	478	7,587	513	7,324	908	8,745
Special events			41,948	41,948			20,040	20,040
Travel	5,809			5,809	5,587			5,587
	<u>\$ 6,231,750</u>	<u>\$ 1,017,886</u>	<u>\$ 283,654</u>	<u>\$ 7,533,290</u>	<u>\$ 5,936,284</u>	<u>\$ 1,172,174</u>	<u>\$ 249,721</u>	<u>\$ 7,358,179</u>

See Notes to Financial Statements.

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

STATEMENTS OF CASH FLOWS
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash Flows from Operating Activities		
Change in net assets (deficit)	\$ (2,119,117)	\$ (1,390,502)
Adjustments to reconcile change in net assets (deficit)		
to net cash used in operating activities:		
Depreciation	399,709	393,042
Change in value of beneficial interests	(401,346)	659,960
Addition of charitable remainder trust	(11,458)	
Distribution from charitable remainder trust	28,904	26,526
Contributions received for long-term purposes	(7,920)	(30,560)
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable, net	101,169	(231,208)
Employee retention credit receivable	438,198	(914,946)
Prepaid expenses and other	37,117	(30,466)
Increase (decrease) in:		
Accounts payable and accrued expenses	(84,658)	82,505
Residents' deposits held in trust	(33,243)	(30,914)
Accrued interest	271,220	238,204
Total adjustments	<u>737,692</u>	<u>162,143</u>
Net cash used in operating activities	<u>(1,381,425)</u>	<u>(1,228,359)</u>
Cash Flows from Investing Activities		
Purchases of property and equipment	<u>(85,168)</u>	<u>(116,266)</u>
Net cash used in investing activities	<u>(85,168)</u>	<u>(116,266)</u>
Cash Flows from Financing Activities		
Contributions received for long-term purposes	7,920	30,560
Proceeds from notes payable	<u>1,200,000</u>	<u>1,500,000</u>
Net cash provided by financing activities	<u>1,207,920</u>	<u>1,530,560</u>
Change in cash and restricted cash	(258,673)	185,935
Cash and restricted cash, beginning of year	<u>510,500</u>	<u>324,565</u>
Cash and restricted cash, end of year	<u>\$ 251,827</u>	<u>\$ 510,500</u>
Supplemental Cash Flow Information		
Cash paid for interest	<u>\$</u>	<u>\$ 1,009</u>

See Notes to Financial Statements.

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

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of Operations and Summary of Significant Accounting Policies

Description of operations:

Home for the Aged of the Little Sisters of the Poor, Inc. (Home), a not-for-profit organization, operates a 50 bed facility, consisting of 35 nursing facility beds and 15 personal care beds, in Louisville, Kentucky. The Home also operates an apartment living facility for low income, elderly residents.

Summary of significant accounting policies:

This summary of significant accounting policies of the Home is presented to assist in understanding the Home's financial statements. The financial statements are representations of the Home's management, who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

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.

Net assets:

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions – net assets available for use in general operations and not subject to donor restrictions.

Net assets with donor restrictions – net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by a passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

NOTES TO FINANCIAL STATEMENTS

Revenue recognition – FASB ASC 606:

Contract revenue, as defined under ASC 606, is derived primarily from providing resident services. Resident service revenue is reported at the amount that reflects the consideration to which the Home expects to be entitled in exchange for providing resident care. These amounts are due from residents, third-party payors (including government payors and health insurers), and others, and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews and investigations. Generally, the Home bills the residents and third-party payors monthly after services are performed or the resident is discharged from the facility. Revenue is recognized at a point in time as services are rendered satisfying the performance obligations.

Healthcare services primarily represent services that are bundled and treated as a single performance obligation satisfied at a point in time when the services are rendered. The Home measures the performance obligation on a daily basis from admission to the point where the services are no longer required to be provided to that resident, which is generally at the time of discharge. Ancillary services are not included in the bundled services, and therefore, are treated as separate performance obligations satisfied at a point in time when those services are rendered.

Transaction prices:

Transaction prices are based on standard charges for goods or services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured residents in accordance with the Home's policy, and other adjustments for estimated or variable considerations, such as implicit price concessions. The Home utilizes the expected value method to determine the amount of variable consideration that should be included to arrive at the transaction price, using contractual agreements and historical reimbursement experience with each payor type. The Home assesses collectability on all accounts prior to providing services.

Private pay payors:

Private pay rates are determined, published, and periodically updated by management. Generally, residents who are also covered by third-party payors are responsible for co-insurance, deductibles, and resident liability which may vary in amount. The Home estimates the transaction price for private pay residents and residents with co-insurance, deductibles and resident liability amounts based on historical experience and current market conditions.

The Home has elected a practical expedient to not adjust the promised amount of consideration for the effects of a significant financing component due to its expectations that the period between the time the services are performed and the time payment is received will be one year or less. However, in certain instances, the Home enters into payment agreements with residents that allow payments in excess of one year; for those situations, the financing component is not significant to the contract.

NOTES TO FINANCIAL STATEMENTS

Medicaid:

Services rendered to Medicaid program beneficiaries are paid at prospectively determined rates under a case-mix adjusted system. Standard rates are adjusted annually by the Kentucky Departments for Medicaid Services (DMS) on July 1, in conjunction with the state fiscal year. Facility specific rates are adjusted on a quarterly basis by DMS based on the facility's case-mix rate.

Medicare:

Services rendered to Medicare program beneficiaries are paid at prospectively determined rates under an acuity-based classification system. Rates are adjusted annually by the Centers for Medicare & Medicaid Services on October 1, in conjunction with the beginning of the Federal fiscal year. Federal rates are subject to a county-specific wage adjustment based on the relative hospital wage level of the geographic area of the facility compared to the national average hospital wage level.

Other third-party payors:

Payment agreements with commercial insurance carriers and managed care companies provide for payment using prospectively determined daily rates.

The Home has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors: payors, service lines and length of resident stay, and method of reimbursement. The Home derived its resident services revenues from the following sources:

	<u>2023</u>	<u>2022</u>
Medicaid	76%	75%
Medicare	17%	16%
Private and other payers	7%	9%

In the health care industry, laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation and can be subject to future government review and interpretation. The current level of the Home's operations and program service may be impacted if the Medicare and Medicaid program funding is significantly decreased.

Revenue recognition – rental revenue:

The Home recognizes rental revenue from apartment leases monthly as rent becomes due. Any rental payments received in advance would be deferred until earned.

NOTES TO FINANCIAL STATEMENTS

Cash and restricted cash:

For purposes of the statements of cash flows, the Home considers all checking and savings accounts to be cash and restricted cash.

The following provides a reconciliation of cash and restricted cash reported on the statements of financial position to the amount reported on the statements of cash flows:

	<u>2023</u>	<u>2022</u>
Cash	\$229,359	\$454,789
Cash - residents' deposits held in trust	<u>22,468</u>	<u>55,711</u>
	<u>\$251,827</u>	<u>\$510,500</u>

Accounts receivable:

Accounts receivable represent contract assets and consist of amounts due from residents for services provided. Accounts receivable are reported on the statements of financial position at historical value adjusted for any charge offs and the allowance for current expected credit losses (CECL). Accounts receivables are charged off in the period in which they are deemed to be uncollectable. The allowance for current expected credit losses reflects management's best estimate of probable losses determined on the basis of historical collection experience, known troubled accounts and expectations of current and future economic conditions. The allowance for credit losses was \$42,400 and \$351,227 at December 31, 2023 and 2022, respectively.

Changes in the allowance for credit losses for the year ended December 31, 2023 was as follows:

Balance, beginning of year	\$351,227
Provisions	42,400
Write-offs, net of recoveries	<u>(351,227)</u>
Balance, end of year	<u>\$ 42,400</u>

Included in accounts receivable are amounts due from Kentucky Medicaid and Medicare programs as follows:

	<u>2023</u>	<u>2022</u>
Medicaid	\$261,160	\$394,330
Medicare	63,363	141,819

The opening balance of accounts receivable, net was \$431,854 and \$200,646 for the years ended December 31, 2023 and 2022, respectively.

NOTES TO FINANCIAL STATEMENTS

Property and equipment:

The Home's policy is to capitalize expenditures greater than \$2,500 with an estimated useful life greater than one year. Property and equipment are recorded at cost if purchased, or at fair value as of the date of donation, if donated. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. The estimated useful lives for each major depreciable classification of property and equipment are as follows:

	<u>Years</u>
Land improvements	5-25
Buildings and improvements	5-40
Equipment and vehicles	3-20

Upon retirement, sale, or other disposition of property and equipment, the cost and accumulated depreciation are eliminated from the accounts and any gain or loss resulting from the disposition is included in operations.

Revenue recognition - contributions:

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as contributions without donor restrictions.

Contributions of long-lived assets with explicit restrictions that specify how the assets are to be used and donations of cash and other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Home reports expirations of donor restrictions when the contributed or acquired long-lived assets are placed in service.

Special event revenues are separately stated on the statements of activities. The exchange portion of special events revenue is one performance obligation and is recognized at a point in time when direct benefits are provided to the donor.

NOTES TO FINANCIAL STATEMENTS

In-kind contributions:

The Home received the following in-kind contributions for the years ended December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Food	\$ 45,311	\$ 65,428
Supplies	29,155	25,969
Securities	32,571	28,289
Services	<u>204,313</u>	<u>226,677</u>
	<u>\$311,350</u>	<u>\$346,363</u>

In-kind contributions are reported as contributions at their estimated fair value on the date of receipt and reported as expenses when utilized. Estimated fair value of food and supplies is determined based on information provided by the donor regarding the value of goods received. Estimated fair value of securities is based on prices reported in the market in which the individual security is traded. Contributed services that require specific expertise and would normally have been purchased, and contributed services that create or enhance nonfinancial assets, are recorded at fair value. Those contributed services that do not meet these specific criteria are not reflected in the financial statements. The Home received contributed services from the Little Sisters of the Poor for administrative support, resident care and pastoral services. Estimated fair value of services received is provided by Little Sisters of the Poor Chicago Province, Inc. The Home sold all securities donated during the years ended December 31, 2023 and 2022. The Home did not monetize any in-kind contributions of food or supplies for the years ended December 31, 2023 and 2022. There were no donor restrictions on in-kind contributions for the years ended December 31, 2023 and 2022.

Functional classification:

The costs of program, management and general, and fundraising activities have been summarized in the statements of activities. The statements of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program, management and general, and fundraising expenses. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Certain expenses are allocated on a square footage basis or on the basis of estimates of time and effort.

Advertising:

Advertising costs are expensed as incurred. Total advertising costs were approximately \$11,000 and \$28,000 for the years ended December 31, 2023 and 2022, respectively.

NOTES TO FINANCIAL STATEMENTS

Income taxes:

The Home is exempt from federal, state and local income taxes as a not-for-profit organization as described under section 501(c)(3) of the Internal Revenue Code. The Home files informational tax returns as required by federal and state regulations. However, income from certain activities not directly related to the Home's tax-exempt purpose may be subject to taxation as unrelated business income. Management does not believe the Home has any unrelated business income for the years ended December 31, 2023 and 2022.

As of December 31, 2023 and 2022, the Home did not have any accrued interest or penalties related to income tax liabilities, and no interest or penalties have been charged to operations for the years then ended.

Accounting standard change:

On January 1, 2023, the Organization adopted ASU 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments* (ASC 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including accounts receivable. Financial assets measured at amortized cost will be presented at the net amount expected to be collected by using an allowance for credit losses.

The Organization adopted ASC 326 using the modified retrospective approach. There was no transition adjustment with the adoption of CECL.

Subsequent events:

Subsequent events have been evaluated through August 14, 2024, which is the date the financial statements were available to be issued.

Note 2. Cash-Residents' Deposits Held In Trust

As required by federal and Kentucky nursing home regulations, the Home has agreed to accept deposits of its residents' cash funds, if requested by the resident. All of these resident deposits are kept in a separate bank account apart from the Home's regular cash funds. These funds are distributed to the residents as they request them.

NOTES TO FINANCIAL STATEMENTS

Note 3. Liquidity and Availability of Resources

The following table reflects the Home's financial assets that are available to meet general expenditures within one year of the December 31, 2023 and 2022 statements of financial position date:

	<u>2023</u>	<u>2022</u>
Cash	\$229,359	\$454,789
Accounts receivable, net	330,685	431,854
Less funds with donor restrictions	<u>(28,057)</u>	<u>(37,227)</u>
	<u>\$531,987</u>	<u>\$849,416</u>

As part of the Home's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Note 4. Concentration of Credit Risk

The Home maintains its cash accounts at various financial institutions in Louisville, Kentucky. Accounts at these institutions are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2023, uninsured cash balances were approximately \$155,800.

Note 5. Beneficial Interest in Charitable Remainder Trusts

The Home is the beneficiary of charitable remainder trusts administered by outside parties. Under the terms of the trust agreements, 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. Under one of the trust agreements, as each beneficiary dies, the Home receives that beneficiary's right to receive net income distributions. Based on the life expectancies of the beneficiaries and a discount rate of 3%, the estimated value of the expected future cash flows is \$2,264,193 and \$2,049,097 at December 31, 2023 and 2022, respectively. The change in value of the beneficial interest was approximately \$233,000 and \$(214,000) for the years ended December 31, 2023 and 2022, respectively, and is included in the change in value of beneficial interests on the statements of activities.

NOTES TO FINANCIAL STATEMENTS

Note 6. Beneficial Interest in Assets Held by Others

The Home is an income beneficiary of certain funds held by others and administered by third-party trustees. Income received from these trusts for each of the years ended December 31, 2023 and 2022 was approximately \$83,000 and \$93,000, respectively, and is included in net investment return on the statements of activities. The change in value of the beneficial interests was approximately \$169,000 and \$(446,000) for the years ended December 31, 2023 and 2022, respectively, and is included in the change in value of beneficial interests on the statements of activities.

The underlying investments held in the three third-party trusts were as follows as of December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Cash equivalents	\$ 50,004	\$ 66,776
Alternative investments	46,412	44,557
Equities	1,139,606	1,008,257
Fixed income funds	<u>566,790</u>	<u>514,418</u>
	<u>\$1,802,812</u>	<u>\$1,634,008</u>

Note 7. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Home has the ability to access.
- Level 2 - Inputs to the valuation methodology include; quoted prices for similar assets or liabilities in active or inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTES TO FINANCIAL STATEMENTS

All assets are Level 3 and have been valued using a market or income approach. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2023 and 2022.

Beneficial interests – value based on quoted market prices or value as determined by the fund manager of the underlying assets, assumptions about discounted cash flows and other present value techniques.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Home believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth the Home's Level 3 assets measured at fair value on a recurring basis for the years ended December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Beneficial interest in charitable remainder trusts	\$2,264,193	\$2,049,097
Beneficial interest in assets held by others	<u>1,802,812</u>	<u>1,634,008</u>
	<u>\$4,067,005</u>	<u>\$3,683,105</u>

The basic assumptions and unobservable inputs used in determining the fair value of the beneficial interest in charitable remainder trusts was a discount rate of 3% and mortality of 17 to 23 years.

Note 8. Endowment Funds

The Home's endowment funds consist of beneficial interests in assets held by various third-party trusts (see Note 6). The beneficial interest in assets held by various third-party trusts are donor-restricted funds. The Home's Board of Directors does not have input or authority over the nature and type of investments held by the third-party trusts. The trustees of the third-party trusts have sole discretion on the investments and the amount and timing of distributions. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

NOTES TO FINANCIAL STATEMENTS

Changes in endowment net assets for the years ended December 31, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Endowment net assets, beginning of period	\$1,634,008	\$2,080,226
Change in value of beneficial interest	<u>168,804</u>	<u>(446,218)</u>
Endowment net assets, end of period	<u>\$1,802,812</u>	<u>\$1,634,008</u>

Note 9. Net Assets with Donor Restrictions

Net assets with donor restrictions as of December 31, 2023 and 2022 consisted of the following:

	<u>2023</u>	<u>2022</u>
Time restrictions:		
Beneficial interest in charitable remainder trusts	\$2,264,193	\$2,049,097
Purpose restrictions:		
Equipment purchases and supplies	28,057	37,227
Held in perpetuity:		
Beneficial interests in assets held by others	<u>1,802,812</u>	<u>1,634,008</u>
Total net assets with donor restrictions	<u>\$4,095,062</u>	<u>\$3,720,332</u>

During the years ended December 31, 2023 and 2022, \$17,091 and \$76,395, respectively, of purpose restricted net assets were released from restrictions as a result of the purchase of supplies and equipment and \$28,904 and \$26,526, respectively, of restricted net assets were released for time.

Note 10. Notes Payable

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 each note. The principal balances as of December 31, 2023 and 2022 were \$9,750,000 and \$8,550,000, respectively.

NOTES TO FINANCIAL STATEMENTS

Subsequent to year end, the Home was granted various extensions of a portion of its debt with the Province. Including the effect of the extensions, aggregate annual principal maturities of notes payable at December 31, 2023 are as follows:

Year ending December 31, 2024	\$1,400,000
2025	2,350,000
2026	1,200,000
2027	1,800,000
2028	<u>3,000,000</u>
	<u>\$9,750,000</u>

As of December 31, 2023 and 2022, total accrued and unpaid interest on the above loans was \$2,764,370 and \$2,493,150, respectively.

Subsequent to year end, the Home borrowed an additional \$900,000 from the Province consisting of three notes of \$300,000 each which bear interest at 3.0% and mature at various dates in 2029.

Note 11. U.S. Department of Health and Human Services – Provider Relief Funds

During the year ended December 31, 2022, the Home received \$264,970 in provider relief funds from the U.S. Department of Health and Human Services (HHS) under the CARES Act. These funds will not be required to be repaid assuming all required terms and conditions are met regarding the use of the funds. The Home has determined that all funds received have been used to incur expenditures that meet the terms and conditions. The funds have been recorded as Health and Human Services – provider relief funds on the statements of activities.

Note 12. Retirement Plans

The Home participates in the Christian Brothers Employee Retirement Plan, a multi-employer defined benefit pension plan that covers substantially all its employees. The Home contributed \$78,892 and \$49,504 to the Plan for the years ended December 31, 2023 and 2022, respectively.

The Home also participates in the Christian Brothers Retirement Savings Plan (Plan) a defined contribution plan covering substantially all its employees. There were no contributions by the Home associated with this Plan for the years ended December 31, 2023 and 2022.

NOTES TO FINANCIAL STATEMENTS

Note 13. Litigation

From time to time, the Home is involved with pending claims and litigation arising in the normal course of business. The ultimate outcome of these matters cannot be predicted with any certainty. Additionally, the Home carries liability and other forms of insurance which, in management's judgement, is sufficient to protect the Home from potential settlements or judgements. Accordingly, the Home has not made any additional provisions in the accompanying financial statements for any liability that is possible, but not probable, to result.

Note 14. Employee Retention Credit

In response to the COVID-19 pandemic, the U.S. Congress enacted the CARES Act, which among other things, established the provisions of a refundable payroll tax credit referred to as the Employee Retention Credit (ERC). Under the CARES Act, an organization is eligible for ERC subject to certain criteria. During the year ended December 31, 2022, the Home filed and claimed an ERC of approximately \$915,000. The Home recorded the ERC using the FASB ASC 58-908 Conditional Contribution model. As such, the amount is included as a receivable and revenue on the financial statements for the year ended December 31, 2022. During the year ended December 31, 2023 the Home received payment of approximately \$438,000 on the receivable.

SUPPLEMENTARY INFORMATION

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

STATEMENTS OF FINANCIAL POSITION - BY OPERATION
December 31, 2023 and 2022

Assets	2023				2022			
	Nursing Home	Apartments	Eliminations	Total	Nursing Home	Apartments	Eliminations	Total
Current Assets								
Cash	\$ 189,482	\$ 39,877		\$ 229,359	\$ 422,855	\$ 31,934		\$ 454,789
Cash - residents' deposits held in trust	22,468			22,468	55,711			55,711
Accounts receivable, net	328,679	2,006		330,685	427,442	4,412		431,854
Intercompany receivable	235,937		\$ (235,937)		207,235		\$ (207,235)	
Employee retention credit receivable	476,748			476,748	914,946			914,946
Prepaid expenses and other	35,534	3,874		39,408	74,161	2,364		76,525
Total current assets	1,288,848	45,757	(235,937)	1,098,668	2,102,350	38,710	(207,235)	1,933,825
Property and Equipment								
Land and improvements	203,236	23,003		226,239	203,236	23,003		226,239
Building and improvements	12,338,065	5,131,116		17,469,181	12,257,271	5,131,116		17,388,387
Equipment and vehicles	1,371,683	93,537		1,465,220	1,367,309	93,537		1,460,846
	13,912,984	5,247,656		19,160,640	13,827,816	5,247,656		19,075,472
Less accumulated depreciation	(11,789,317)	(4,286,056)		(16,075,373)	(11,516,660)	(4,159,004)		(15,675,664)
	2,123,667	961,600		3,085,267	2,311,156	1,088,652		3,399,808
Other Assets								
Beneficial interest in charitable remainder trusts	2,264,193			2,264,193	2,049,097			2,049,097
Beneficial interest in assets held by others	1,802,812			1,802,812	1,634,008			1,634,008
	4,067,005			4,067,005	3,683,105			3,683,105
Total assets	\$ 7,479,520	\$ 1,007,357	\$ (235,937)	\$ 8,250,940	\$ 8,096,611	\$ 1,127,362	\$ (207,235)	\$ 9,016,738

	2023				2022			
	Nursing Home	Apartments	Eliminations	Total	Nursing Home	Apartments	Eliminations	Total
Liabilities and Net Assets (Deficit)								
Current Liabilities								
Current maturities of notes payable	\$ 1,400,000			\$ 1,400,000				
Accounts payable and accrued expenses	427,200			427,200	\$ 511,858			\$ 511,858
Residents' deposits held in trust	22,468			22,468	55,711			55,711
Intercompany payable		\$ 235,937	\$ (235,937)			\$ 207,235	\$ (207,235)	
Total current liabilities	<u>1,849,668</u>	<u>235,937</u>	<u>(235,937)</u>	<u>1,849,668</u>	<u>567,569</u>	<u>207,235</u>	<u>(207,235)</u>	<u>567,569</u>
Long-Term Liabilities								
Notes payable, less current maturities	8,350,000			8,350,000	8,550,000			8,550,000
Accrued interest	2,764,370			2,764,370	2,493,150			2,493,150
	<u>11,114,370</u>			<u>11,114,370</u>	<u>11,043,150</u>			<u>11,043,150</u>
Total liabilities	<u>12,964,038</u>	<u>235,937</u>	<u>(235,937)</u>	<u>12,964,038</u>	<u>11,610,719</u>	<u>207,235</u>	<u>(207,235)</u>	<u>11,610,719</u>
Net Assets (Deficit)								
Without donor restrictions	(9,579,580)	771,420		(8,808,160)	(7,234,440)	920,127		(6,314,313)
With donor restrictions	4,095,062			4,095,062	3,720,332			3,720,332
Total net assets (deficit)	<u>(5,484,518)</u>	<u>771,420</u>		<u>(4,713,098)</u>	<u>(3,514,108)</u>	<u>920,127</u>		<u>(2,593,981)</u>
Total liabilities and net assets (deficit)	<u>\$ 7,479,520</u>	<u>\$ 1,007,357</u>	<u>\$ (235,937)</u>	<u>\$ 8,250,940</u>	<u>\$ 8,096,611</u>	<u>\$ 1,127,362</u>	<u>\$ (207,235)</u>	<u>\$ 9,016,738</u>

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

STATEMENTS OF ACTIVITIES - BY OPERATION
Years Ended December 31, 2023 and 2022

	2023						
	Nursing Home			Apartments		Combined	
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support							
Resident service revenue	\$ 3,237,512		\$ 3,237,512		\$ 3,237,512		\$ 3,237,512
Rental revenue				\$ 107,212	107,212		107,212
Contributions	1,139,257	\$ 19,379	1,158,636		1,139,257	\$ 19,379	1,158,636
In-kind contributions	311,350		311,350		311,350		311,350
Special events	88,927		88,927		88,927		88,927
Other income	6,203		6,203		6,203		6,203
Net investment return	102,987		102,987		102,987		102,987
Change in value of beneficial interests		401,346	401,346			401,346	401,346
Net assets released from restriction	45,995	(45,995)			45,995	(45,995)	
Total revenues and other support	<u>4,932,231</u>	<u>374,730</u>	<u>5,306,961</u>	<u>107,212</u>	<u>5,039,443</u>	<u>374,730</u>	<u>5,414,173</u>
Expenses							
Program services	6,004,351		6,004,351	227,399	6,231,750		6,231,750
Management and general	989,366		989,366	28,520	1,017,886		1,017,886
Fundraising	283,654		283,654		283,654		283,654
Total expenses	<u>7,277,371</u>		<u>7,277,371</u>	<u>255,919</u>	<u>7,533,290</u>		<u>7,533,290</u>
Change in net assets (deficit)	(2,345,140)	374,730	(1,970,410)	(148,707)	(2,493,847)	374,730	(2,119,117)
Net assets (deficit) at beginning of year	<u>(7,234,440)</u>	<u>3,720,332</u>	<u>(3,514,108)</u>	<u>920,127</u>	<u>(6,314,313)</u>	<u>3,720,332</u>	<u>(2,593,981)</u>
Net assets (deficit) at end of year	<u>\$ (9,579,580)</u>	<u>\$ 4,095,062</u>	<u>\$ (5,484,518)</u>	<u>\$ 771,420</u>	<u>\$ (8,808,160)</u>	<u>\$ 4,095,062</u>	<u>\$ (4,713,098)</u>

	2022						
	Nursing Home			Apartments	Combined		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support							
Resident service revenue	\$ 3,209,969		\$ 3,209,969		\$ 3,209,969		\$ 3,209,969
Rental revenue				\$ 120,918	120,918		120,918
Health and Human Services - provider relief funds	264,970		264,970		264,970		264,970
Employee retention credit	914,946		914,946		914,946		914,946
Contributions	1,542,894	\$ 30,560	1,573,454		1,542,894	\$ 30,560	1,573,454
In-kind contributions	346,363		346,363		346,363		346,363
Special events	92,996		92,996		92,996		92,996
Other income	11,154		11,154		11,154		11,154
Net investment return	92,867		92,867		92,867		92,867
Change in value of beneficial interests		(659,960)	(659,960)			(659,960)	(659,960)
Net assets released from restriction	102,921	(102,921)			102,921	(102,921)	
Total revenues and other support	6,579,080	(732,321)	5,846,759	120,918	6,699,998	(732,321)	5,967,677
Expenses							
Program services	5,695,619		5,695,619	240,665	5,936,284		5,936,284
Management and general	1,149,693		1,149,693	22,481	1,172,174		1,172,174
Fundraising	249,721		249,721		249,721		249,721
Total expenses	7,095,033		7,095,033	263,146	7,358,179		7,358,179
Change in net assets (deficit)	(515,953)	(732,321)	(1,248,274)	(142,228)	(658,181)	(732,321)	(1,390,502)
Net assets (deficit) at beginning of year	(6,718,487)	4,452,653	(2,265,834)	1,062,355	(5,656,132)	4,452,653	(1,203,479)
Net assets (deficit) at end of year	\$ (7,234,440)	\$ 3,720,332	\$ (3,514,108)	\$ 920,127	\$ (6,314,313)	\$ 3,720,332	\$ (2,593,981)

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:

Sr. Mary Richard Morris

Date: 3/13/2025

Legal Signatory (please print):

Sr. Mary Richard Morris

Title: President/Mother Superior

Phone:

502-636-2300

Extension:

205

Email: mslouisville@littlesistersofthepoor.org



Kentucky Secretary of State Michael G. Adams



Business Entity Search
File Annual Report
Form an LLC
Business Registration Portal
Name Availability Search
Business Forms Library
Prepaid Account Status
Current Officer Search
Founding Officer Search
Registered Agent Search
Validate Certificate of
Existence/Authorization

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

File Annual Report	Change Address or Registered Agent	File Certificate of Assumed Name (DBA)
File Dissolution	Upload a filing	File Registered Agent Resignation
Manage Assumed Name	Print & Mail	Certificate of Good Standing
Subscribe to changes made to this entity		

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
Industry	Health Services
Number of Employees	Medium (20-99)
Primary County	Jefferson
Status	A - Active
Standing	G - Good
State	KY
Organization Date	1/1/1880
Last Annual Report	5/17/2024
Principal Office	15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217
Registered Agent	SISTER MARY RICHARD MORRIS 15 AUDUBON PLAZA DRIVE LOUISVILLE, KY 40217

[Show Current Officers](#)[Show Initial Officers](#)[Show Images](#)[Show Assumed Names](#)