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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) The organization may have to use a copy of this return to satisfy state reporting requirements	OMB No 1545-0047 2009 Open to Public Inspection
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A For the 2009 calendar year, or tax year beginning 07-01-2009 and ending 06-30-2010				
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization GREENCROFT RETIREMENT COMMUNITIES INC		D Employer identification number 30-0036587
		Doing Business As		E Telephone number (574) 537-4000
		Number and street (or P O box if mail is not delivered to street address) PO BOX 819	Room/suite	G Gross receipts \$ 4,741,757
		City or town, state or country, and ZIP + 4 GOSHEN, IN 46527		
		F Name and address of principal officer MARK KING 1721 GREENCROFT BLVD GOSHEN, IN 46527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) ◀(insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: ▶ WWW.GREENCROFT.ORG				

K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation 2002	M State of legal domicile IN
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Part I	Summary
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Activities & Governance	1	Briefly describe the organization's mission or most significant activities GREENCROFT RETIREMENT COMMUNITIES' MISSION IS TO PROVIDE MANAGEMENT & SUPPORT SERVICES TO RELATED NOT-FOR-PROFIT ORGANIZATIONS THAT PROVIDE AFFORDABLE HOUSING, QUALITY CARE, AND CHARITY CARE FOR OLDER ADULTS
	2	Check this box <input checked="" 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 8
4	Number of independent voting members of the governing body (Part VI, line 1b) 4 8	
5	Total number of employees (Part V, line 2a) 5 35	
6	Total number of volunteers (estimate if necessary) 6 21	
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12 . . . 7a 0	
b	Net unrelated business taxable income from Form 990-T, line 34 . . . 7b 0	

Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 17,200	Current Year 16,960
	9	Program service revenue (Part VIII, line 2g)	3,737,284	4,196,010
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	178,463	197,494
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,575	3,552
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,936,522	4,414,016
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0
14		Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,341,155	2,676,960
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	940,090	958,225
18		Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	3,281,245	3,715,380
19		Revenue less expenses Subtract line 18 from line 12	655,277	698,636
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	8,745,039	11,190,322
	21	Total liabilities (Part X, line 26)	862,320	1,204,689
	22	Net assets or fund balances Subtract line 21 from line 20	7,882,719	9,985,633

Part II	Signature Block
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Sign Here	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			
	Signature of officer		Date	
	Type or print name and title			

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN ▶		Phone no ▶ (312) 899-7000
	CROWE HORWATH LLP 70 West Madison Street Suite 700 Chicago, IL 606024903			

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

1 Briefly describe the organization's mission

THE MISSION OF GREENCROFT RETIREMENT COMMUNITIES (GRC) IS TO PROVIDE MANAGEMENT AND SUPPORT SERVICES TO RELATED NOT-FOR-PROFIT ORGANIZATIONS THAT PROVIDE AFFORDABLE HOUSING, QUALITY CARE, AND CHARITY CARE FOR OLDER ADULTS (CONTINUED IN SCHEDULE O)

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 3,715,380 including grants of \$ 80,195) (Revenue \$ 4,196,010)
	<p>GRENCROFT RETIREMENT COMMUNITIES, INC (GRC) IS THE SPONSOR OF TEN NOT-FOR-PROFIT CONTINUING CARE RETIREMENT COMMUNITIES (CCRC) AND HUD FACILITIES' GRC PROVIDES THEM WITH SUPPORT AND SERVICES, AND GIVES 2,000 ELDERLY RESIDENTS OF ALL ECONOMIC LEVELS AN ENVIRONMENT THAT EMBRACES THEIR CREATIVITY AND CONTRIBUTIONS AS WELL AS THE CHALLENGES OF AGING AT LEAST 40 PERCENT OF RESIDENTS HAVE INCOME BELOW THE FEDERAL POVERTY LINE RESIDENTS WHO DO NOT MISUSE THEIR ASSETS ARE ELIGIBLE FOR SUPPORT FROM THE GRENCROFT COMMUNITIES FOUNDATION (ANOTHER RELATED ORGANIZATION) IF THEIR ASSETS RUN OUT</p>

[illegible][illegible]

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

Part IV

Checklist of Required Schedules

		Yes	No	
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	Yes	
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. 	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.			
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.			
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.			
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.			
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.			
	• 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? If "Yes," complete Schedule D, Part X.			
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12		No
12A	Was the organization included in consolidated, independent audited financial statements for the tax year?	Yes	No	
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	12A	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Part II	15		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Part III	16		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		No

Part IV

Checklist of Required Schedules (continued)

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

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a39	1c	Yes
	b	Enter the number of Forms W-2G included in 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?	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a35	2b	Yes
	b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		3a	No
b			If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	No
	b		If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b			Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	
c			If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	
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?		6a	No
b			If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	
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?	
b			If "Yes," did the organization notify the donor of the value of the goods or services provided?	
c			Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	
d			If "Yes," indicate the number of Forms 8282 filed during the year	
e			Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	
f			Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	
g			For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	
h			For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	
8			Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	
9			Sponsoring organizations maintaining donor advised funds.	
a			Did the organization make any taxable distributions under section 4966?	
b			Did the organization make a distribution to a donor, donor advisor, or related person?	
10 Section 501(c)(7) organizations. Enter				
a			Initiation fees and capital contributions included on Part VIII, line 12	
b			Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	
11 Section 501(c)(12) organizations. Enter				
a			Gross income from members or shareholders	
b			Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	
12a			Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	
b			If "Yes," enter the amount of tax-exempt interest received or accrued during the year	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body	1a	8	
b	Enter the number of voting members that are independent	1b	8	
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	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	Yes	
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or b, describe the process in 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		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken 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 IN
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. DALE SHENK 1721 GREENCROFT BLVD GOSHEN, IN 46527 (574) 537-4000

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

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

Form 990 (2009)

1b Total	757,342	0	201,168
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2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **4**

		Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		No
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>	4	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
CROWE HORWATH LLP 330 E JEFFERSON BLVD SOUTH BEND, IN 46624	ACCOUNTING	248,870

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

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a	0			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	16,960			
	e	Government grants (contributions)	1e	0			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	0			
	g	Noncash contributions included in lines 1a-1f \$ 0					
	h	Total. Add lines 1a-1f			16,960		
Program Service Revenue	2a	MANAGEMENT/AFFILIATE SUPPORT SERVICES	Business Code	4,196,010	4,196,010	0	0
	b			0	0	0	0
	c			0	0	0	0
	d			0	0	0	0
	e			0	0	0	0
	f	All other program service revenue		0	0	0	0
	g	Total. Add lines 2a-2f		4,196,010			
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		231,708	0	0
4		Income from investment of tax-exempt bond proceeds . .		0	0	0	0
5		Royalties		0	0	0	0
6a		Gross Rents	(i) Real (ii) Personal				
b		Less rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss)		0	0	0	0
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)		-34,214	0	0	-34,214
8a		Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18					
b		Less direct expenses					
c		Net income or (loss) from fundraising events . .		0	0	0	0
9a		Gross income from gaming activities See Part IV, line 19					
b		Less direct expenses					
c		Net income or (loss) from gaming activities . .		0	0	0	0
10a		Gross sales of inventory, less returns and allowances					
b		Less cost of goods sold					
c		Net income or (loss) from sales of inventory . .		0	0	0	0
Miscellaneous Revenue		Business Code					
11a	MISCELLANEOUS REVENUE		3,552	0	0	3,552	
b			0	0	0	0	
c			0	0	0	0	
d	All other revenue		0	0	0	0	
e	Total. Add lines 11a-11d		3,552				
12	Total revenue. See Instructions		4,414,016	4,196,010	0	201,046	

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) but are not required to complete columns (B), (C), and (D).					
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	80,195	80,195		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	0	0		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0	0		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	691,395	691,395	0	0
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7	Other salaries and wages	1,433,498	1,433,498	0	0
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	38,590	38,590	0	0
9	Other employee benefits	384,636	384,636	0	0
10	Payroll taxes	128,841	128,841	0	0
11	Fees for services (non-employees)				
a	Management	0	0	0	0
b	Legal	93,092	93,092	0	0
c	Accounting	35,490	35,490	0	0
d	Lobbying	0	0	0	0
e	Professional fundraising See Part IV, line 17	0			0
f	Investment management fees	0	0	0	0
g	Other	203,126	203,126	0	0
12	Advertising and promotion	40,048	40,048	0	0
13	Office expenses	53,130	53,130	0	0
14	Information technology	25,320	25,320	0	0
15	Royalties	0	0	0	0
16	Occupancy	70,641	70,641	0	0
17	Travel	20,303	20,303	0	0
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19	Conferences, conventions, and meetings	18,142	18,142	0	0
20	Interest	0	0	0	0
21	Payments to affiliates	0	0	0	0
22	Depreciation, depletion, and amortization	122,356	122,356	0	0
23	Insurance	3,019	3,019	0	0
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	PROFESSIONAL DEVELOPMENT & EDUCATION	119,870	119,870	0	0
b	MISCELLANEOUS EXPENSES	73,422	73,422	0	0
c	GROUND MAINTENANCE (SERVICE CENTER)	49,050	49,050	0	0
d	DUES & SUBSCRIPTIONS	15,760	15,760	0	0
e	REPAIRS & MAINTENANCE	15,456	15,456	0	0
f	All other expenses	0	0	0	0
25	Total functional expenses. Add lines 1 through 24f	3,715,380	3,715,380	0	0
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	0	0	0	0

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			260	1	260
	2	Savings and temporary cash investments			4,577,763	2	6,482,347
	3	Pledges and grants receivable, net			0	3	0
	4	Accounts receivable, net			41,461	4	44,244
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			0	5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			0	6	0
	7	Notes and loans receivable, net			0	7	0
	8	Inventories for sale or use			5,270	8	1,687
	9	Prepaid expenses and deferred charges			73,834	9	338,193
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	2,128,779	1,303,438	10c	1,226,600
	b	Less accumulated depreciation	10b	902,179			
	11	Investments—publicly traded securities			0	11	0
	12	Investments—other securities See Part IV, line 11			0	12	0
	13	Investments—program-related See Part IV, line 11			515,137	13	579,234
	14	Intangible assets			0	14	0
	15	Other assets See Part IV, line 11			2,227,876	15	2,517,757
16	Total assets. Add lines 1 through 15 (must equal line 34)			8,745,039	16	11,190,322	
Liabilities	17	Accounts payable and accrued expenses			516,763	17	678,510
	18	Grants payable			0	18	0
	19	Deferred revenue			0	19	0
	20	Tax-exempt bond liabilities			0	20	0
	21	Escrow or custodial account liability Complete Part IV of Schedule D			0	21	0
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			0	23	0
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities Complete Part X of Schedule D			345,557	25	526,179
	26	Total liabilities. Add lines 17 through 25			862,320	26	1,204,689
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			7,882,719	27	9,985,633
	28	Temporarily restricted net assets			0	28	0
	29	Permanently restricted net assets			0	29	0
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds			0	30	0
	31	Paid-in or capital surplus, or land, building or equipment fund			0	31	0
	32	Retained earnings, endowment, accumulated income, or other funds			0	32	0
	33	Total net assets or fund balances			7,882,719	33	9,985,633
	34	Total liabilities and net assets/fund balances			8,745,039	34	11,190,322

Part XI Financial Statements and Reporting

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

SCHEDULE A
(Form 990 or 990EZ)

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. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
GREENCROFT RETIREMENT COMMUNITIES INC

Employer identification number
30-0036587

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

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

1

☐

A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

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

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

Part II

Support Schedule for Organizations Described in IRC 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
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						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2009. 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		
b 33 1/3% support test—2008. If the organization did not check the 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		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
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		

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	11,027	18,106	19,581	17,200	16,960	82,874
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	1,807,767	2,155,560	2,643,577	3,737,284	4,196,010	14,540,198
3Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6Total. Add lines 1 through 5	1,818,794	2,173,666	2,663,158	3,754,484	4,212,970	14,623,072
7aAmounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
bAmounts 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	1,361,776	1,875,736	2,287,544	3,418,971	3,790,669	12,734,696
cAdd lines 7a and 7b	1,361,776	1,875,736	2,287,544	3,418,971	3,790,669	12,734,696
8Public Support (Subtract line 7c from line 6)						1,888,376

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9Amounts from line 6	1,818,794	2,173,666	2,663,158	3,754,484	4,212,970	14,623,072
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	36,487	56,790	95,658	220,849	231,708	641,492
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
cAdd lines 10a and 10b	36,487	56,790	95,658	220,849	231,708	641,492
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	6,825	3,575	3,552	13,952
13Total support (Add lines 9, 10c, 11 and 12.)	1,855,281	2,230,456	2,765,641	3,978,908	4,448,230	15,278,516
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here	<input checked="" type="checkbox"/>					

Section C. Computation of Public Support Percentage		
15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	
16Public support percentage from 2008 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	
19a33 1/3% support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b33 1/3% support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
20Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	<input checked="" type="checkbox"/>	

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Explanation
OTHER INCOME, SCHEDULE A, PART III, SECTION B, LINE 12, MISCELLANEOUS INCOME RECEIVE IN FURTHERANCE OF THE ORGANIZATION'S TAX-EXEMPT PURPOSE 2009 - \$0 2008 - \$0 2007 - \$6,825 2006 - \$3,575 2005 - \$3,552,

Additional Data

Software ID:

Software Version:

EIN: 30-0036587

Name: GREENCROFT RETIREMENT COMMUNITIES INC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KAREN THOMSON VICE CHAIR	1	X		X				0	0	0
DAVID OGLE CHAIR	1	X		X				0	0	0
DOUG JOHNSTON BOARD MEMBER - PARTIAL YEAR	1	X						0	0	0
BURL TROYER BOARD MEMBER - PARTIAL YEAR	1	X						0	0	0
CONNIE FULMER BOARD MEMBER - PARTIAL YEAR	1	X						0	0	0
LOREN ROTH BOARD MEMBER	1	X						0	0	0
DALE L WEAVER BOARD MEMBER	1	X						0	0	0
JIM L HISTAND BOARD MEMBER	1	X						0	0	0
SHERMAN W HANSEN BOARD MEMBER	1	X						0	0	0
JOHN L LIECHTY BOARD MEMBER	1	X						0	0	0
LAURIE NEUMANN NAFZIGER BOARD MEMBER	1	X						0	0	0
PATRICIA FORD SECRETARY	40			X				47,813	0	12,596
MARK KING PRESIDENT/CEO	40			X				237,825	0	56,744
ROBERT GIBSON VICE PRESIDENT/CFO	40			X				162,786	0	51,648
DALE SHENK TREASURER	40			X				94,037	0	27,948
SANDRA YODER ADMINISTRATOR/SENIOR VP	2					X		113,373	0	30,431
DAVID THOMPSON ADMINISTRATOR/SENIOR VP	2					X		101,508	0	21,801

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
MANAGEMENT/AFFILIATE SUPPORT SERVICES		4,196,010	4,196,010	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
PROFESSIONAL DEVELOPMENT & EDUCATION	119,870	119,870	0	0
MISCELLANEOUS EXPENSES	73,422	73,422	0	0
GROUND MAINTENANCE (SERVICE CENTER)	49,050	49,050	0	0
DUES & SUBSCRIPTIONS	15,760	15,760	0	0
REPAIRS & MAINTENANCE	15,456	15,456	0	0

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
GREENCROFT RETIREMENT COMMUNITIES INC

Employer identification number
30-0036587

Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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 <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II

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

1

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

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a–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 Year
2a	
2b	
2c	
2d	

3

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

4

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

5

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

☐ Yes ☐ No

6

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

7

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

8

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

☐ Yes ☐ No

9

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

Part III

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

1a

If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b

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

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

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

2

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

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

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

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2009

Part III

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

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

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance	5,614,673	6,616,432		
b	Contributions	45,840	285,623		
c	Investment earnings or losses	332,789	-1,128,086		
d	Grants or scholarships	0	0		
e	Other expenditures for facilities and programs	69,762	159,296		
f	Administrative expenses	0	0		
g	End of year balance	5,923,540	5,614,673		

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 61.86 %

b

Permanent endowment ▶ 37.25 %

c

Term endowment ▶ 0.89 %

3a

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

	Yes	No
(i) unrelated organizations	3a(i)	No
(ii) related organizations	3a(ii)	Yes
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	Yes

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

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

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	984,162		984,162
b Buildings	0	8,235	3,568	4,667
c Leasehold improvements	0	0	0	0
d Equipment	0	1,136,382	898,611	237,771
e Other	0	0	0	0
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				1,226,600

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1
2	Total expenses (Form 990, Part IX, column (A), line 25)	2
3	Excess or (deficit) for the year Subtract line 2 from line 1	3
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8
9	Total adjustments (net) Add lines 4 - 8	9
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments2a	
b	Donated services and use of facilities2b	
c	Recoveries of prior year grants2c	
d	Other (Describe in Part XIV)2d	
e	Add lines 2a through 2d2e	
3	Subtract line 2e from line 13	
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 7b4a	
b	Other (Describe in Part XIV)4b	
c	Add lines 4a and 4b4c	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)5	

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities2a	
b	Prior year adjustments2b	
c	Other losses2c	
d	Other (Describe in Part XIV)2d	
e	Add lines 2a through 2d2e	
3	Subtract line 2e from line 13	
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 7b4a	
b	Other (Describe in Part XIV)4b	
c	Add lines 4a and 4b4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)5	

Part XIVSupplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
Intended uses of endowment funds	Schedule D, Part V, Line 4	ENDOWMENT FUNDS ARE HELD BY GREENCROFT COMMUNITIES FOUNDATION, INC. FOR THE BENEFIT OF GREENCROFT RETIREMENT COMMUNITIES, INC. AND ITS AFFILIATED ORGANIZATIONS. GREENCROFT COMMUNITIES FOUNDATION HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A PERPETUAL SOURCE OF SUPPORT TO PROGRAMS SUPPORTED BY ITS ENDOWMENTS WHILE SEEKING TO PRESERVE THE PURCHASING POWER OF THE ENDOWMENT ASSETS.
FIN 48 footnote	Schedule D, Part X, Line 2	U.S. GAAP REQUIRES THAT A TAX POSITION IS RECOGNIZED AS A BENEFIT ONLY IF IT IS "MORE LIKELY THAN NOT" THAT THE TAX POSITION WOULD BE SUSTAINED IN A TAX EXAMINATION, WITH A TAX EXAMINATION BEING PRESUMED TO OCCUR. THE AMOUNT RECOGNIZED IS THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50% LIKELY OF BEING REALIZED ON EXAMINATION. FOR TAX POSITIONS NOT MEETING THE "MORE LIKELY THAN NOT" TEST, NO TAX BENEFIT IS RECORDED. DUE TO ITS TAX-EXEMPT STATUS, GREENCROFT RETIREMENT COMMUNITIES (GRC) IS NOT SUBJECT TO U.S. FEDERAL INCOME TAX OR STATE INCOME TAX. GRC'S FORM 990 HAS NOT BEEN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE OR THE STATE OF INDIANA FOR THE LAST THREE YEARS. GRC DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS TO SIGNIFICANTLY CHANGE IN THE NEXT 12 MONTHS. GRC RECOGNIZES INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE. GRC DID NOT HAVE ANY AMOUNTS ACCRUED FOR INTEREST AND PENALTIES AT JUNE 30, 2010 AND 2009.

Additional Data

Software ID:

Software Version:

EIN: 30-0036587

Name: GREENCROFT RETIREMENT COMMUNITIES INC

Form 990, Schedule D, Part IX, - Other Assets

(a) Description	(b) Book value
DUE FROM AFFILIATE - GREENCROFT CENTRAL MANOR	231,223
DUE FROM AFFILIATE - GREENCROFT MANOR II	9,266
DUE FROM AFFILIATE - GREENCROFT MANOR III	25,371
DUE FROM AFFILIATE - GREENCROFT MIDDLEBURY	602,774
DUE FROM AFFILIATE - GREENCROFT GOSHEN	868,031
DUE FROM AFFILIATE - SOUTHFIELD VILLAGE	60,181
DUE FROM AFFILIATE - HAMILTON GROVE	81,990
DUE FROM AFFILIATE - CHICAGO TRAIL VILLAGE	2,903
DUE FROM AFFILIATE - WALNUT HILLS RETIREMENT COMMUNITIES	525,616
DUE FROM AFFILIATE - GREENCROFT MANAGEMENT	46,737
DUE FROM AFFILIATE - OAK GROVE CHRISTIAN RETIREMENT VILLAGE	37,843
ACCRUED INTEREST RECEIVABLE	25,822

Schedule I
(Form 990)

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2009

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
GRENCROFT RETIREMENT COMMUNITIES INC

Employer identification number
30-0036587

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GRENCROFT GOSHEN INCPO BOX 819 GOSHEN,IN 46527	351270709	501(C)(3)	20,000	0	N/A	N/A	TO SUPPORT OPERATIONS (MEMORIAL GARDEN)
SOUTHFIELD VILLAGE INC6450 MIAMI CIRCLE SOUTH BEND,IN 46614	351866553	501(C)(3)	10,000	0	N/A	N/A	TO SUPPORT OPERATIONS (WELLNESS ROOM)
CITY OF GOSHEN INDIANACITY HALL 202 SOUTH 5TH STREET GOSHEN,IN 46528		GOVERNMENT ENTITY	26,000	0	N/A	N/A	TO SUPPORT OPERATIONS

2 Enter total number of section 501(c)(3) and government organizations 3

3 Enter total number of other organizations 0

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
Procedures for monitoring use of grant funds	Schedule I, Part I, Line 2	GRANTS MADE ARE UNRESTRICTED AND CAN BE USED IN ANY WAY THE RECIPIENT SEES FIT TO FURTHER ITS TAX-EXEMPT PURPOSE

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization GREENCROFT RETIREMENT COMMUNITIES INC	Employer identification number 30-0036587
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Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	<div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
	<div><div><input type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
MARK KING	(i)	216,885	18,270	2,670	34,993	21,751	294,569	0
	(ii)	0	0	0	0	0	0	0
ROBERT GIBSON	(i)	148,624	12,470	1,692	29,631	22,017	214,434	0
	(ii)	0	0	0	0	0	0	0
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III

Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
Travel for companions	Schedule J, Part I, Line 1a	THE PRESIDENT/CEO'S SPOUSE AND/OR FAMILY IS ALLOWED TO ACCOMPANY HIM ON BUSINESS TRIPS, AMOUNTS PAID ARE TREATED AS TAXABLE INCOME TO THE PRESIDENT/CEO

Additional Data

Software ID:

Software Version:

EIN: 30-0036587

Name: GREENCROFT RETIREMENT COMMUNITIES INC

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493133017271

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization GREENCROFT RETIREMENT COMMUNITIES INC	Employer identification number 30-0036587
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Identifier	Return Reference	Explanation
Family/business relationships amongst interested persons	Form 990, Part VI, Section A, Line 2	JOHN LIECHTY (BOARD MEMBER) AND SANDRA YODER (ADMINISTRATOR) - FAMILY RELATIONSHIP,

Identifier	Return Reference	Explanation
Significant changes to organizational documents	Form 990, Part VI, Section A, Line 4	THE ORGANIZATION AMENDED ITS BY LAWS AND REDUCED THE MAXIMUM NUMBER OF VOTING BOARD MEMBERS FROM 12 TO 9

Identifier	Return Reference	Explanation
Members or stockholders electing members of governing body	Form 990, Part VI, Section A, Line 7a	THE ORGANIZATION DOES NOT HAVE MEMBERS. THE ORGANIZATION'S SPONSOR, MENNONITE HEALTH SERVICES, APPOINTS SIX OF THE NINE DIRECTORS OF THE BOARD ("SPONSOR APPOINTED DIRECTORS") A SPONSOR APPOINTED DIRECTOR MAY BE REMOVED AT ANY TIME WITH OR WITHOUT CAUSE

Identifier	Return Reference	Explanation
Review of form 990 by governing body	Form 990, Part VI, Section B, Line 11A	A FINAL DRAFT OF THE FULL FORM 990, INCLUDING ALL APPLICABLE SCHEDULES, IS PRESENTED BY OUR TAX ADVISORS TO THE ORGANIZATION'S AUDIT COMMITTEE AT A REGULARLY SCHEDULED MEETING. A COPY OF THE FINAL DRAFT IS THEN PROVIDED TO EACH BOARD MEMBER PRIOR TO ITS FILING. THIS ALLOWS THE BOARD OF DIRECTORS AND MANAGEMENT TO REVIEW AND PROVIDE COMMENTS AND EXPLANATIONS REGARDING CHANGES TO THE REDESIGNED FORM.

Identifier	Return Reference	Explanation
Conflict of interest policy	Form 990, Part VI, Section B, Line 12c	BOARD MEMBERS AND OFFICERS ARE REQUIRED TO ANNUALLY DISCLOSE ANY CONFLICTS OF INTERESTS THEY MAY HAVE WITH THE ORGANIZATION. THE TREASURER REVIEWS EACH POLICY STATEMENT SIGNED BY THESE INDIVIDUALS TO DETERMINE IF ANY CONFLICTS HAVE OCCURRED AND NEED TO BE BROUGHT TO THE ATTENTION OF THE BOARD. IF A CONFLICT ARISES, THE RESPECTIVE BOARD MEMBER WILL ABSTAIN HIM/HERSELF FROM ANY RELATED DISCUSSION, VOTE OR SIMILAR ACTION ON THE MATTER.

Identifier	Return Reference	Explanation
Process used to establish compensation of top management official	Form 990, Part VI, Section B, Line 15a	GREENCROFT RETIREMENT COMMUNITIES' (GRC) PHILOSOPHY IS TO COMPENSATE TEAM MEMBERS IN A FAIR MANNER FOR THE WORTH OF WORK PROVIDED WITHIN THE CURRENT MARKET VALUE RANGE FOR EACH POSITION IN THE ORGANIZATION. GRC CONDUCTS PERIODIC REVIEWS OF THE MARKET TO DEVELOP AVERAGE WAGES FOR POSITIONS WITHIN GREENCROFT RETIREMENT COMMUNITIES. GREENCROFT RETIREMENT COMMUNITIES WILL START EMPLOYEES THAT MEET THE MINIMUM REQUIREMENTS FOR THE POSITION AT/OR NEAR THE STARTING WAGE. EMPLOYEES WITH EXPERIENCE IN A JOB ARE HIRED HIGHER UP IN THE WAGE SCALE. A HIRING GRID IS USED FOR UP TO ELEVEN YEARS OF EXPERIENCE. OUR COMPENSATION PHILOSOPHY FOR STAFF OF OUR ORGANIZATION IS BASED ON THE VARIOUS TIERS. THE FIRST TIER IS GENERAL AND MANAGEMENT STAFF. WE HAVE HIRED AN OUTSIDE CONSULTANT TO DEVELOP A COMPENSATION SYSTEM FOR ALL OF GREENCROFT RETIREMENT COMMUNITIES' POSITIONS. THE CONSULTANT DEVELOPED A SYSTEM WITH WAGE SCALES THAT USE THE MARKETPLACE AVERAGE FOR KEY POSITIONS AS THE BASE POINT FOR THE SCALES. THE WAGE SCALES HAVE A MINIMUM, A 25TH PERCENTILE, A 50TH PERCENTILE (AVERAGE), A 75TH PERCENTILE, AND A MAXIMUM. WE STRIVE TO KEEP THE AVERAGE PAY IN THE MARKETPLACE FOR POSITIONS AT THE MID-POINT OF OUR PAY RANGE FOR A POSITION DEVELOPED BY OUR CONSULTANT. PERIODICALLY WE HIRE A CONSULTANT TO UPDATE THE MARKETPLACE AVERAGE FOR SEVERAL KEY POSITIONS. THE CONSULTANT WILL USE AREA MARKETPLACE DATA, AAHSA DATA, AND OTHER INDUSTRY DATA TO DEVELOP THE AVERAGE. OUR COMPENSATION PHILOSOPHY FOR EXECUTIVE STAFF (VICE PRESIDENTS AND ABOVE) OF OUR ORGANIZATION IS SLIGHTLY DIFFERENT. THE SECOND TIER IS VICE PRESIDENTS. THE WAGE SCALE SYSTEM IS THE SAME FOR OUR STAFF. HOWEVER, OUR POLICY STATES THAT VICE PRESIDENTS CAN EARN UP TO THE 85TH PERCENTILE OF THE RANGE FOR THEIR POSITION. OUR THIRD TIER IS SENIOR VICE PRESIDENTS AND CEO STAFF. THE WAGE SCALE SYSTEM IS THE SAME FOR OUR STAFF. HOWEVER, THERE ARE TWO DIFFERENCES. FIRST, THE POLICY STATES THAT SENIOR VICE PRESIDENTS AND THE CEO CAN EARN UP TO THE 75TH PERCENTILE OF THE RANGE FOR THEIR POSITION. THE PAY RANGE USES THE MARKETPLACE MEDIAN AS THE MID-POINT FOR THESE PAY RANGES, NOT THE MARKETPLACE AVERAGE. GENERALLY THE MEDIAN IS BELOW THE AVERAGE. THE BOARD HAS ALSO DESIGNED A QUALIFIED DEFERRED COMPENSATION PROGRAM FOR THIS TIER OF EMPLOYEE. ANNUALLY, THE BOARD SETS ASIDE UP TO 10% OF THESE EMPLOYEES' WAGES IN THIS PROGRAM. ANNUALLY, THE BOARD REVIEWS THE SALARY AND WAGE COMPARISONS FOR EACH EXECUTIVE STAFF MEMBER. A FISCAL YEAR 2009 SURVEY OF OUR EXECUTIVE POSITIONS, INCLUDING VICE PRESIDENT, SENIOR VICE PRESIDENT, AND CEO, SHOW THE FOLLOWING BREAKDOWNS: NUMBER OF EMPLOYEES IN GROUP: 0 TO 24TH PERCENTILE - 2 (17%); 25TH TO 49TH PERCENTILE - 4 (33%); 50TH TO 74TH PERCENTILE - 6 (50%); 75TH TO 100TH+ PERCENTILE - 0 (0%). THE OVERALL COMPENSATION POLICY, THE VPS COMPENSATION POLICES, AND THE CEO COMPENSATION POLICY ARE APPROVED BY THE GREENCROFT RETIREMENT COMMUNITIES (GRC) BOARD OF DIRECTORS. THE VARIOUS AFFILIATES IN THE GRC STRUCTURE REVIEW THE COMPENSATION POLICIES. ANNUALLY, THE GRC BOARD AND ITS AFFILIATE BOARDS REVIEW THE COMPENSATION OF THEIR RESPECTIVE EXECUTIVE TEAMS. THEY COMPARE BASE WAGES AND VARIABLE PAY PLANS WITH NATIONAL DATA PROVIDED BY AMERICAN ASSOCIATION OF HOMES AND SERVICES FOR THE AGING (AAHSA). THE BOARDS REVIEW THE CURRENT WAGE, THE PERCENTILE RANKING OF THE EMPLOYEE IN HIS/HER RESPECTIVE RANGE, AND THE MEDIAN OF THE MARKETPLACE COMPARED TO THE MID-POINT OF THE EMPLOYEE'S RANGE. THE BOARDS DOCUMENT THESE MEETINGS AND ACTIONS TAKEN IN THEIR BOARD MINUTES. THE GRC BOARD HAS REVIEWED THE BASE WAGE AND THE VARIABLE PAY FOR THE PRESIDENT AND CEO OF GREENCROFT RETIREMENT COMMUNITIES. IN THE FISCAL YEAR 2010 THIS POSITION WAS AT THE 7TH PERCENTILE OF THE MARKET FOR SIMILAR SIZE ORGANIZATIONS IN BASE COMPENSATION AND AT THE 1TH PERCENTILE OF THE MARKET FOR THE VARIABLE PAY. COMPENSATION THE AAHSA/ZIEGLER 2010 DATA SHOWS (1) BASE COMPENSATION TO BE \$219,100 TO \$353,900, AND (2) VARIABLE PAY TO BE \$17,700 TO \$182,000. GUIDESTAR 2008 DATA SHOWS THAT CEOS OF (1) CCRCS OF SIMILAR SIZE HAVE BASE COMPENSATION RANGE FROM \$138,000 TO \$739,000, AND (2) INDIANA NON-PROFITS OF SIMILAR SIZE HAVE BASE COMPENSATION RANGE FROM \$199,826 TO \$1,030,711. AAHSA/ZIEGLER 2010 DATA SHOWS THAT FOR-PROFIT CEOS HAVE BASE COMPENSATION RANGE IS \$421,600 TO \$805,900.

Identifier	Return Reference	Explanation
Process used to establish compensation of other officers/key employees	Form 990, Part VI, Section B, Line 15b	SEE NARRATIVE FOR PART VI, SECTION B, LINE 15A.

Identifier	Return Reference	Explanation
Public Disclosure	Form 990, Part VI, Section C, Line 19	GOVERNING DOCUMENTS, FINANCIAL STATEMENTS, AND CONFLICT OF INTEREST POLICIES ARE NOT REQUIRED DISCLOSURES PURSUANT TO INTERNAL REVENUE CODE (IRC) SECTION 6104. THESE DOCUMENTS ARE NOT AVAILABLE TO THE PUBLIC AT THIS TIME.

Identifier	Return Reference	Explanation
OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES, AND HIGHEST COMPENSATED EMPLOYEES	FORM 990, PART VII, SECTION A	MARK KING, PRESIDENT, DEVOTES APPROXIMATELY ONE HOUR PER WEEK TO GREENCROFT HOME HEALTH SERVICES, INC., A RELATED TAX-EXEMPT ORGANIZATION. PATRICIA FORD, SECRETARY, DEVOTES APPROXIMATELY ONE HOUR PER WEEK TO THE FOLLOWING RELATED ORGANIZATIONS: GREENCROFT COMMUNITIES FOUNDATION, INC.; GREENCROFT GOSHEN, INC.; GREENCROFT CENTRAL MANOR, INC.; GREENCROFT MANOR II, INC.; GREENCROFT MANOR III, INC.; GREENCROFT MIDDLEBURY, INC.; GREENCROFT HOME HEALTH SERVICES, INC.; GREENCROFT MANAGEMENT, INC.; DALE SHENK, TREASURER, DEVOTES APPROXIMATELY ONE HOUR PER WEEK TO THE FOLLOWING RELATED ORGANIZATIONS: GREENCROFT COMMUNITIES FOUNDATION, INC.; GREENCROFT GOSHEN, INC.; GREENCROFT CENTRAL MANOR, INC.; GREENCROFT MANOR II, INC.; GREENCROFT MANOR III, INC.; GREENCROFT MIDDLEBURY, INC.; GREENCROFT HOME HEALTH SERVICES, INC.; SOUTHFIELD VILLAGE, INC.; HAVEN HUBBARD HOMES, INC.; D/B/A HAMILTON GROVE WALNUT HILLS RETIREMENT COMMUNITIES, INC.; OAK GROVE CHRISTIAN RETIREMENT VILLAGE, INC.; GREENCROFT MANAGEMENT, INC.; ROBERT GIBSON, VICE PRESIDENT, DEVOTES APPROXIMATELY ONE HOUR PER WEEK TO THE FOLLOWING RELATED ORGANIZATIONS: GREENCROFT HOME HEALTH SERVICES, INC.; OAK GROVE CHRISTIAN RETIREMENT VILLAGE, INC.; GREENCROFT MANAGEMENT, INC.; DAVID THOMPSON, ADMINISTRATOR/SENIOR VP, DEVOTES APPROXIMATELY 40 HOURS PER WEEK TO HAVEN HUBBARD HOMES, INC.; D/B/A HAMILTON GROVE AND APPROXIMATELY ONE HOUR PER WEEK TO HAMILTON FOUNDATION, INC., RELATED TAX-EXEMPT ORGANIZATIONS. SANDRA YODER, ADMINISTRATOR/SENIOR VP, DEVOTES APPROXIMATELY 40 HOURS PER WEEK TO GREENCROFT GOSHEN, INC., A RELATED TAX-EXEMPT ORGANIZATION. SHE ALSO DEVOTES APPROXIMATELY TWO HOURS PER WEEK TO THE FOLLOWING RELATED TAX-EXEMPT ORGANIZATIONS: GREENCROFT CENTRAL MANOR, INC.; GREENCROFT MANOR II, INC.; GREENCROFT MANOR III, INC. VARIOUS BOARD MEMBERS ALSO CONTRIBUTE TIME TO OTHER RELATED ORGANIZATIONS REPORTED IN SCHEDULE R.

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990, PART III, LINE 1	(CONTINUED FROM PART III) WE STRIVE TO IMPROVE THE QUALITY OF CARE BY CELEBRATING THE LIVES OF THE SENIORS LIVING IN OUR COMMUNITIES AND WORKING WITH THEM TO ENSURE THEY HAVE OPPORTUNITIES TO LIVE LIFE OUT TO THE FULLEST AND TO WORK TOGETHER TO ADDRESS THE CHALLENGES OF AGING.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
GREENCROFT RETIREMENT COMMUNITIES INC

Employer identification number
30-0036587

Part I

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

(a) Name, address, and EIN 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
See Additional Data Table					

Part III

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	
							Yes	No		Yes	No

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
GREENCROFT MANAGEMENT INC PO BOX 819 GOSHEN, IN46527 27-0259652	MANAGEMENT SERVICES	IN	NA	C CORPORATION	-644	46,169	100 00 %

Part V

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

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

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 (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

Yes

Yes

No

No

Yes

No

No

No

Yes

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 other organization	(b) Transaction type(a-r)	(c) Amount involved
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		

Schedule R (Form 990) 2009

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]

Software ID: 09000329

Software Version: v2009.2.0

EIN: 30-0036587

Name: GREENCROFT RETIREMENT COMMUNITIES INC

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(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 501(c)(3))	(f) Direct Controlling Entity
GREENCROFT COMMUNITIES FOUNDATION INC PO BOX 819 GOSHEN, IN46527 23-7126990	FUNDRAISING	IN	501(C)(3)	7	GREENCROFT RETIREMENT COMMUNITIES INC
GREENCROFT GOSHEN INC PO BOX 819 GOSHEN, IN46527 35-1270709	HEALTHCARE	IN	501(C)(3)	9	GREENCROFT RETIREMENT COMMUNITIES INC
GREENCROFT CENTRAL MANOR INC PO BOX 819 GOSHEN, IN46527 35-6047318	HOUSING	IN	501(C)(3)	9	GREENCROFT RETIREMENT COMMUNITIES INC
GREENCROFT MANOR II INC PO BOX 819 GOSHEN, IN46527 35-1377430	HOUSING	IN	501(C)(3)	9	GREENCROFT RETIREMENT COMMUNITIES INC
GREENCROFT MANOR III INC PO BOX 819 GOSHEN, IN46527 35-1431475	HOUSING	IN	501(C)(3)	9	GREENCROFT RETIREMENT COMMUNITIES INC
GREENCROFT MIDDLEBURY INC PO BOX 819 GOSHEN, IN46527 30-0036865	HOUSING	IN	501(C)(3)	9	GREENCROFT RETIREMENT COMMUNITIES INC
GREENCROFT HOME HEALTH SERVICE INC PO BOX 819 GOSHEN, IN46527 35-1606010	HOME HEALTH	IN	501(C)(3)	9	GREENCROFT RETIREMENT COMMUNITIES INC
HAVEN HUBBARD HOMES INC DBA HAMILTON GROVE 31869 CHICAGO TRAIL NEW CARLISLE, IN46552 35-0870110	HEALTHCARE	IN	501(C)(3)	9	GREENCROFT RETIREMENT COMMUNITIES INC
SOUTHFIELD VILLAGE INC 6450 MIAMI CIRCLE SOUTH BEND, IN46614 35-1866553	HEALTHCARE	IN	501(C)(3)	9	GREENCROFT RETIREMENT COMMUNITIES INC
WALNUT HILLS RETIREMENT COMMUNITIES INC PO BOX 129 WALNUT CREEK, OH44687 35-1317338	HEALTHCARE	IN	501(C)(3)	9	GREENCROFT RETIREMENT COMMUNITIES INC
MENNONITE HEALTH SERVICES 234 S MAIN ST SUITE A GOSHEN, IN46526 23-1421919	HEALTHCARE	IN	501(C)(3)	9	NA
CHICAGO TRAIL VILLAGE INC 31891 CHICAGO TRAIL NEW CARLISLE, IN46552 31-0990629	HOUSING	IN	501(C)(3)	9	HAVEN HUBBARD HOMES INC DBA HAMILTON GROVE
OAK GROVE CHRISTIAN RETIREMENT VILLAGE INC 221 WEST DIVISION ROAD DEMOTTE, IN46310 35-1986767	HEALTHCARE	IN	501(C)(3)	9	GREENCROFT RETIREMENT COMMUNITIES INC
HAMILTON FOUNDATION INC 31869 CHICAGO TRAIL NEW CARLISLE, IN46552 35-1764275	FUNDRAISING	IN	501(C)(3)	11 - Type I	HAVEN HUBBARD HOMES INC DBA HAMILTON GROVE