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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
2011
Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

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	C Name of organization TWIN LAKES Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 9840 MONTGOMERY ROAD City or town, state or country, and ZIP + 4 CINCINNATI, OH 452426255	D Employer identification number 31-1708926 E Telephone number (513) 247-1300 G Gross receipts \$ 20,477,381
F Name and address of principal officer SCOTT M MCQUINN 6279 TRI-RIDGE STE 320 LOVELAND, OH 45140		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) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.TWINLAKES.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 2000 M State of legal domicile OH

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE PURPOSE OF TWIN LAKES IS TO CREATE AND MAINTAIN A CHRISTIAN COMMUNITY WHERE OLDER ADULTS CAN JOIN WITH ADMINISTRATION AND STAFF TO LIVE AS AN EXTENDED FAMILY AND BE ENCOURAGED TO LIVE AT THE HIGHEST POSSIBLE LEVEL OF INDEPENDENCE, AND IN KEEPING WITH THE PRINCIPLES ESTABLISHED BY THE UNITED METHODIST CHURCH, TO PROVIDE OLDER ADULTS WITH ACCOMODATIONS DESIGNED TO MEET THEIR PHYSICAL, SPIRITUAL, VOCATIONAL, SOCIAL, EMOTIONAL AND INTELLECTUAL NEEDS		
	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	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	173
	6 Total number of volunteers (estimate if necessary)	6	321
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	9,264
	b Net unrelated business taxable income from Form 990-T, line 34	7b	8,264
Revenue		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	48,478	1,197,713
	9 Program service revenue (Part VIII, line 2g)	17,454,234	18,168,538
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	723,281	724,525
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14,401	35,548
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,240,394	20,126,324
Expenses			
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	17,444	156,606
	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)	4,371,153	4,696,067
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	13,110,704	13,485,003
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	17,499,301	18,337,676
	19 Revenue less expenses Subtract line 18 from line 12	741,093	1,788,648
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	106,996,604	107,066,959
	21 Total liabilities (Part X, line 26)	109,619,183	107,900,890
	22 Net assets or fund balances Subtract line 21 from line 20	-2,622,579	-833,931

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	2012-11-05 Date	
	JAMES L BOWERSOX CHIEF FINANCIAL OFFICER Type or print name and title		
Paid Preparer's Use Only	Preparer's signature <input type="checkbox"/> BERNIE OSTROWSKI	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 PLANTE & MORAN PLLC 65 EAST STATE ST STE 600 COLUMBUS, OH 43215	Preparer's taxpayer identification number (see instructions) P00366367	EIN <input type="checkbox"/> 38-1357951 Phone no <input type="checkbox"/> (614) 849-3000

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III Yes No

1 Briefly describe the organization's mission

VISION WE WILL BE A WORLD-CLASS LEADER IN SENIOR LIVING, CREATING, EXPANDING AND ENHANCING LIFE WITH MEANING AND PURPOSE ENRICHING OPPORTUNITIES AND EXPERIENCES COMMUNITIES FOSTERING RELATIONSHIPS AND PERPETUATING LEGACY MISSION WE ENHANCE THE LIFESTYLES OF OLDER ADULTS IN CHRISTIAN COMMUNITY THROUGH THE WAY OF WELLNESS BY OUR PHILOSOPHY EMBRACING WHOLE-PERSON WELL BEING PEOPLE DEVELOPING AND EMPOWERING A TALENTED TEAM PRACTICES CONTINUALLY IMPROVING SERVICE PERFORMANCE DELIVERING GREAT RESULTS VALUES WE ARE AN EXTENDED FAMILY OF MULTIPLE GENERATIONS, BOUND TOGETHER BY RESPECT HONORING THE DIGNITY OF ALL PEOPLE INNOVATION CREATING NEW AND BETTER APPROACHES SPIRITUALITY PURSUING OUR PURPOSE CONSISTENT WITH CHRISTIAN PRINCIPLES EXCELLENCE STRIVING FOR EXTRAORDINARY EFFECTIVENESS AND EFFICIENCY

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 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 \$ 15,515,838 including grants of \$ 156,606) (Revenue \$ 18,190,436)

TWIN LAKES PROVIDES ITS RESIDENTS WITH NURSING CARE BEDS (43) OR ASSISTED LIVING UNITS (28) IF THEY ARE NOT ABLE TO LIVE INDEPENDENTLY, OR APARTMENTS OR PATIO HOMES (212) IF THEY ARE ABLE TO LIVE INDEPENDENTLY TWIN LAKES ALSO PROVIDES ITS RESIDENTS WITH RELIGIOUS, SOCIAL, EDUCATIONAL, AND WELLNESS PROGRAMS AND SERVICES DINING SERVICES INCLUDE THREE MEALS PER DAY FOR NURSING CARE AND ASSISTED LIVING RESIDENTS THE REMAINING RESIDENTS RECEIVE AN ALLOWANCE TO COVER 15 OR 30 MEALS PER MONTH DEPENDING UPON THEIR PLAN MAINTENANCE, ENVIRONMENTAL SERVICES AND LAUNDRY SERVICES ALSO ARE PROVIDED AT VARIOUS LEVELS FOR TWIN LAKES' RESIDENTS

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

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

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

4e Total program service expenses \$ 15,515,838

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> <input checked="" type="checkbox"/>	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/>	Yes	
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>		No
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>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		No
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> <input checked="" type="checkbox"/>		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? <i>If "Yes," complete Schedule D, Part II.</i> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>		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? <i>If "Yes," complete Schedule D, Part IV.</i> <input checked="" type="checkbox"/>		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>	Yes	
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> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>	Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> <input checked="" type="checkbox"/>	Yes	
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> <input checked="" type="checkbox"/>		No
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> <input checked="" type="checkbox"/>		No
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, XII, and XIII is optional.</i> <input checked="" type="checkbox"/>	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
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, Part I.</i>		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? <i>If "Yes," complete Schedule F, Part II and IV.</i>		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? <i>If "Yes," complete Schedule F, Part III and IV.</i>		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? <i>If "Yes," complete Schedule G, Part I.</i>		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? <i>If "Yes," complete Schedule G, Part II.</i>	Yes	
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>		No
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		No
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements.		

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		No
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	Yes	
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 (or a family member thereof) 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	Yes	
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	
35a Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	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

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

Table with columns for question number, question text, and Yes/No response. Includes sub-questions 1a-1b, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, 14a-14b.

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.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (10), 1b (8), 2 (No), 3 (No), 4 (No), 5 (No), 6 (Yes), 7a (Yes), 7b (Yes), 8a (Yes), 8b (Yes), 9 (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (No), 10b, 11a (Yes), 11b, 12a (Yes), 12b (Yes), 12c (Yes), 13 (Yes), 14 (Yes), 15a (Yes), 15b (Yes), 16a (No), 16b.

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed OH
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 made these available. Check all that apply. Own website, Another's website, Upon request.
19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. 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. JAMES L BOWERSOX, 6279 TRI-RIDGE BLVD SUITE 320, LOVELAND, OH 45140, (513) 719-3531

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SCOTT M MCQUINN CEO, PRESIDENT	9 60	X		X				0	307,158	80,495
(2) JAMES L BOWERSOX CFO, SECRETARY, TREASURER	12 00	X		X				0	203,483	65,942
(3) JOHN SROFE TRUSTEE	20	X						0	0	0
(4) LARRY BRUSHABER CHAIR	30	X		X				0	0	0
(5) MARK KUENNING TRUSTEE	20	X						0	0	0
(6) RICHARD TUTEN TRUSTEE	20	X						0	0	0
(7) KEN PARCHMAN TRUSTEE	20	X						0	0	0
(8) RON BESHEAR TRUSTEE	20	X						0	0	0
(9) BARBARA HAVLOVIC VICE-CHAIR	20	X		X				0	0	0
(10) ANDY GRANT TRUSTEE	30	X						0	0	0
(11) ROBERT BENSON VP OF OPERATIONS	12 00			X				0	163,891	38,901
(12) DENISE CORROU EXECUTIVE DIRECTOR	48 00			X				92,366	0	17,422
(13) MONICA SMITH FORMER EXECUTIVE DIRECTOR	40 00						X	0	101,604	2,617

Part VIII Statement of Revenue

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a					
	b	Membership dues 1b					
	c	Fundraising events 1c	15,320				
	d	Related organizations 1d	112,980				
	e	Government grants (contributions) 1e					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	1,069,413				
	g	Noncash contributions included in lines 1a-1f \$ <u>1,077,540</u>					
	h	Total. Add lines 1a-1f ▶	1,197,713				
Program Service Revenue			Business Code				
	2a	RESIDENT REVENUE	623000	15,716,307	15,716,307		
	b	MEDICARE/MEDICAID	623000	2,300,204	2,300,204		
	c	RESIDENT SERVICES	623000	152,027	152,027		
	d						
	e						
	f	All other program service revenue					
g	Total. Add lines 2a-2f ▶		18,168,538				
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) ▶		995,612		995,612	
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties ▶					
	6a	(i) Real		(ii) Personal			
		Gross rents	72,994				
		Less rental expenses	63,713				
		Rental income or (loss)	9,281				
	d	Net rental income or (loss) ▶		9,281	9,264	17	
	7a	(i) Securities		(ii) Other			
		Gross amount from sales of assets other than inventory					
		Less cost or other basis and sales expenses		271,087			
		Gain or (loss)		-271,087			
	d	Net gain or (loss) ▶		-271,087		-271,087	
	8a	Gross income from fundraising events (not including \$ <u>15,320</u> of contributions reported on line 1c) See Part IV, line 18 a	19,010				
	b	Less direct expenses b	16,257				
c	Net income or (loss) from fundraising events . . ▶	2,753			2,753		
9a	Gross income from gaming activities See Part IV, line 19 a						
b	Less direct expenses b						
c	Net income or (loss) from gaming activities . . ▶						
10a	Gross sales of inventory, less returns and allowances a						
b	Less cost of goods sold b						
c	Net income or (loss) from sales of inventory . . ▶						
Miscellaneous Revenue		Business Code					
11a	CHANGE IN GIFT ANNUITY	900099	14,986	14,986			
b	RECOVERY OF BAD DEBT	623000	6,310	6,310			
c	VENDOR REBATES	900099	1,616		1,616		
d	All other revenue		602	602			
e	Total. Add lines 11a-11d ▶		23,514				
12	Total revenue. See Instructions ▶		20,126,324	18,190,436	9,264	728,911	

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)

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22	156,606	156,606		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	106,131		106,131	
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	3,841,276	3,638,221	203,055	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	32,377	25,038	7,339	
9	Other employee benefits	420,479	401,108	19,371	
10	Payroll taxes	295,804	272,881	22,923	
11	Fees for services (non-employees)				
a	Management	2,084,484		2,084,484	
b	Legal	1,187		1,187	
c	Accounting				
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	65,557		65,557	
g	Other	2,116,345	1,902,321	214,024	
12	Advertising and promotion	60,506	1,573	58,933	
13	Office expenses	763,698	734,997	28,701	
14	Information technology				
15	Royalties				
16	Occupancy	1,773,002	1,773,002		
17	Travel	3,925	2,984	941	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	10,984	6,692	4,292	
20	Interest	2,455,350	2,455,350		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	3,035,152	3,035,152		
23	Insurance				
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	RESIDENT ACTIVITIES	908,846	908,597	249	
b	DUES & LICENSES	204,152	200,599	3,553	
c	FORMS	385	385		
d	EDUCATIONAL MATERIALS	202	202		
e					
f	All other expenses	1,228	130	1,098	
25	Total functional expenses. Add lines 1 through 24f	18,337,676	15,515,838	2,821,838	0
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	3,201	1	7,325
	2 Savings and temporary cash investments	43,826	2	43,826
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	899,498	4	984,114
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	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		6	
	7 Notes and loans receivable, net	1,215,752	7	803,420
	8 Inventories for sale or use	55,864	8	50,928
	9 Prepaid expenses and deferred charges	13,067	9	11,581
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	115,711,679		
	b Less accumulated depreciation	19,561,823		
	11 Investments—publicly traded securities	94,698,210	10c	96,149,856
	12 Investments—other securities See Part IV, line 11		11	
	13 Investments—program-related See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets See Part IV, line 11	10,067,186	14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	106,996,604	15	9,015,909	
		16	107,066,959	
Liabilities	17 Accounts payable and accrued expenses	1,809,381	17	1,846,686
	18 Grants payable		18	
	19 Deferred revenue	12,494,316	19	11,850,766
	20 Tax-exempt bond liabilities	64,677,498	20	63,519,325
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	30,637,988	25	30,684,113
	26 Total liabilities. Add lines 17 through 25	109,619,183	26	107,900,890
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	-2,622,579	27	-833,931
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	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		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	-2,622,579	33	-833,931	
34 Total liabilities and net assets/fund balances	106,996,604	34	107,066,959	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	20,126,324
2	Total expenses (must equal Part IX, column (A), line 25)	2	18,337,676
3	Revenue less expenses Subtract line 2 from line 1	3	1,788,648
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-2,622,579
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	-833,931

Part XII Financial Statements and Reporting

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

		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 separate basis, consolidated 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)

Public Charity Status and Public Support

2011

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization
TWIN LAKES

Employer identification number

31-1708926

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 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 2011 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2011. 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—2010. 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—2011. 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—2010. 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 III Support Schedule for Organizations Described in IRC 509(a)(2)

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	127,969	27,568	42,193	48,478	1,197,713	1,443,921
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	15,718,769	15,853,800	16,617,015	17,454,234	18,187,548	83,831,366
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	15,846,738	15,881,368	16,659,208	17,502,712	19,385,261	85,275,287
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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	34,305	43,165	101,483	68,115	71,970	319,038
c Add lines 7a and 7b	34,305	43,165	101,483	68,115	71,970	319,038
8 Public Support (Subtract line 7c from line 6)						84,956,249

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	15,846,738	15,881,368	16,659,208	17,502,712	19,385,261	85,275,287
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	389,512	997,748	547,225	740,010	999,807	3,674,302
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	389,512	997,748	547,225	740,010	999,807	3,674,302
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on				3,376	8,024	11,400
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	143,623	4,256	31,653	12,049	23,514	215,095
13 Total support (Add lines 9, 10c, 11 and 12)	16,379,873	16,883,372	17,238,086	18,258,147	20,416,606	89,176,084
14 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	95.270 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	95.480 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17	4.120 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	3.590 %

- 19a 33 1/3% support tests—2011.** 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—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Part IV **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. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

Additional Data

Software ID:

Software Version:

EIN: 31-1708926

Name: TWIN LAKES

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2011

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization TWIN LAKES

Employer identification number 31-1708926

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), 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?
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?

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, Protection of natural habitat, Preservation of open space, Preservation of an historically importantly land area, Preservation of a certified historic structure.

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

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 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?
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)?
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

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 Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Term endowment ▶

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		16,248,926		16,248,926
b Buildings		56,900,997	19,561,823	37,339,174
c Leasehold improvements				
d Equipment		1,199,929		1,199,929
e Other		41,361,827		41,361,827
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				96,149,856

Part XI Reconciliation 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 XII Reconciliation 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 investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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 XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	

Part XIII Reconciliation 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 facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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 XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, 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
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SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2011

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

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

Department of the Treasury Internal Revenue Service

Name of the organization TWIN LAKES

Employer identification number 31-1708926

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

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

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

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization.

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

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		<u>WHALE OF A SALE</u> (event type)	<u>FLOWER SHOW</u> (event type)	(total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	27,409	6,921		34,330
	2 Less Charitable contributions	13,308	2,012		15,320
	3 Gross income (line 1 minus line 2)	14,101	4,909		19,010
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes		427		427
	6 Rent/facility costs				
	7 Food and beverages		2,032		2,032
	8 Entertainment				
	9 Other direct expenses	13,348	450		13,798
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(16,257)
11 Net income summary Combine lines 3 and 10 in column (d) ▶				2,753	

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

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

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," Explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," Explain _____

- 11** Does the organization operate gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a
b An outside facility	13b

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

Name ▶

Address ▶

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

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

c If "Yes," enter name and address

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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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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
(1) BENEVOLENT CARE TO RESIDENTS	3	156,606			

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
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 RESIDENTS MUST APPLY TO ALL GOVERNMENT SOURCES BEFORE BEING GRANTED BENEVOLENT ASSISTANCE APPLICATIONS DISCLOSING THE RESIDENT'S CURRENT FINANCIAL POSITION ARE REVIEWED AND APPROVED BY FINANCE AND THE FACILITY ADMINISTRATOR UPON APPROVAL, BENEVOLENT ASSISTANCE IS PROVIDED IN THE FORM OF CREDITING CHARGES FROM THE RESIDENT'S MONTHLY BILLING STATEMENT AND CHARGING BENEVOLENT CARE EXPENSE

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

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.

Department of the Treasury
Internal Revenue Service

Name of the organization
TWIN LAKES

Employer identification number
31-1708926

Part I Questions Regarding Compensation

- 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.
- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

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

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?

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.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

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?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- 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?
- b** Any related organization?
- 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?
- b** Any related organization?
- 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

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

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a	Yes	
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(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				
(1) SCOTT M MCQUINN	(i)	0	0	0	0	0	0	0
	(ii)	236,333	60,421	10,404	69,143	11,352	387,653	60,421
(2) JAMES L BOWERSOX	(i)	0	0	0	0	0	0	0
	(ii)	154,980	48,503	0	54,590	11,352	269,425	48,503
(3) ROBERT BENSON	(i)	0	0	0	0	0	0	0
	(ii)	155,391	8,500	0	27,549	11,352	202,792	0
(4) MONICA SMITH	(i)	0	0	0	0	0	0	0
	(ii)	96,404	5,200	0	2,617	0	104,221	5,200

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
	PART I, LINE 4A	MONICA SMITH, FORMER EXECUTIVE DIRECTOR OF TWIN LAKES AND VICE PRESIDENT OF A RELATED ORGANIZATION, RECEIVED A SEVERANCE PAYMENT OF \$49,990. THIS AMOUNT WAS CALCULATED AS 26 WEEKS OF SALARY PLUS AN ADDITIONAL \$3,500 IN EXCHANGE FOR A FULL RELEASE OF ANY CLAIMS AGAINST THE ORGANIZATION.
SUPPLEMENTAL INFORMATION	PART III	PART I, LINE 3 THE EXECUTIVE COMMITTEE OF LIFE ENRICHING COMMUNITIES, A RELATED ORGANIZATION, REVIEWS AND APPROVES THE COMPENSATION OF THE CEO. AN INDUSTRY SURVEY IS UTILIZED IN THEIR DETERMINATION OF COMPENSATION.

**SCHEDULE M
(Form 990)**

NonCash Contributions

OMB No 1545-0047

2011

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization
TWIN LAKES

Employer identification number
31-1708926

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		13,308	FMV
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial	X	1	1,064,232	APPRAISAL
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 1

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		No
b If "Yes," describe in Part II		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

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 to provide any additional information.**
▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization
TWIN LAKES

Employer identification number

31-1708926

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	LIFE ENRICHING COMMUNITIES, A NON-PROFIT CORPORATION, IS THE SOLE MEMBER OF TWIN LAKES

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7A	LIFE ENRICHING COMMUNITIES ELECTS THE BOARD OF TRUSTEES

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7B	LIFE ENRICHING COMMUNITIES SHALL HAVE THE FOLLOWING EXCLUSIVE POWERS A) TO ADOPT, AMEND AND REPEAL THE ARTICLES OF INCORPORATION OR ANY AMENDED OR RESTATED ARTICLES OF INCORPORATION OF THE CORPORATION B) TO SELECT WHICH CERTIFIED PUBLIC ACCOUNTANTS WILL AUDIT THE BOOKS AND RECORDS OF THE CORPORATION C) TO ADOPT, AMEND AND REPEAL THE MISSION STATEMENT OF THE CORPORATION D) TO ADOPT, AMEND AND REPEAL THE REGULATIONS OF THE CORPORATION E) TO APPROVE ANY VOLUNTARY MERGER OR CONSOLIDATION OF THE CORPORATION OR THE SALE, ASSIGNMENT, PLEDGING, MORTGAGING, LEASING OR TRANSFER OF ALL OR SUBSTANTIALLY ALL OF THE CORPORATION'S ASSETS OR THE TRANSFER OF MAJORITY CONTROL OF THE CORPORATION F) TO DETERMINE AND APPROVE THE ASSUMPTION, REFUNDING, ADVANCE REFUNDING OR DEFEASANCE OF ANY MAJOR DEBT, TO EXECUTE MAJOR DEBT DOCUMENTS AND TO TAKE ALL OTHER ACTIONS NECESSARY TO ENFORCE THE PROVISIONS OF THOSE DOCUMENTS ON BEHALF OF AND WITH RESPECT TO TWIN LAKES AND TO AUTHORIZE PERSONS TO CARRY OUT SUCH ACTIONS G) TO APPROVE THE FINANCING OR CONSTRUCTION OF ANY NEW FACILITIES, IMPROVEMENTS, BUILDINGS OR GROUNDS H) ANY OTHER RIGHTS OR POWERS ACCORDED BY OHIO LAW TO THE MEMBERS OF AN OHIO NONPROFIT CORPORATION AND NOT CONFERRED UPON THE BOARD OF TRUSTEES BY OHIO LAW OR BY THE ARTICLES OF INCORPORATION OR THESE REGULATIONS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	THE FINANCE COMMITTEE OF LIFE ENRICHING COMMUNITIES, THE SOLE MEMBER OF TWIN LAKES, REVIEWS AND APPROVES FORMS 990 AND 990-T PRIOR TO FILING. DISCUSSIONS CONCERNING FORMS 990 AND 990-T, QUESTIONS AND ANSWERS ARE DOCUMENTED CONTEMPORANEOUSLY IN THE MINUTES OF THE FINANCE COMMITTEE MEETING. ADDITIONALLY, COPIES OF FORMS 990 AND 990-T WERE MADE AVAILABLE TO THE BOARD OF TRUSTEES PRIOR TO FILING.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	OFFICERS AND TRUSTEES ARE REQUIRED TO REPORT ANY CONFLICTS OR POTENTIAL CONFLICTS OF INTEREST AT LEAST ONCE A YEAR. A QUESTIONNAIRE IS COMPLETED, SIGNED AND DATED BY THE PERSON COMPLETING THE QUESTIONNAIRE. THE RESULTS ARE COMPILED INTO A SINGLE DOCUMENT AND REVIEWED BY THE SENIOR MANAGEMENT, THEN DISTRIBUTED TO THE PERSONS APPROVING ACCOUNTS PAYABLE AND SIGNING CHECKS AS WELL AS TO THE BOARD OF TRUSTEES. CONFLICTS OF INTEREST ARE MONITORED BY THE SENIOR MANAGEMENT TO ENSURE THAT THOSE WITH CONFLICTS DO NOT VOTE ON MATTERS WHERE THEY HAVE A CONFLICT OF INTEREST.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	A RELATED ORGANIZATION, LIFE ENRICHING COMMUNITIES, PAYS COMPENSATION TO THE ORGANIZATION'S CEO AND OTHER OFFICERS. TOTAL CASH COMPENSATION, INCLUSIVE OF BASE PAY, VARIABLE COMPENSATION, RETIREMENT CONTRIBUTIONS AND BENEFITS FOR APPLICABLE POSITIONS IS COMPARED TO DATA CONTAINED IN THE ANNUAL LEADING AGE-CEMO SENIOR LIVING COMPENSATION SURVEY (A NATIONAL INDUSTRY ORGANIZATION). COMPENSATION BANDS FOR EACH APPLICABLE POSITION WERE ALSO ESTABLISHED BASED ON THE SURVEY DATA. THE EXECUTIVE COMMITTEE OF THE LIFE ENRICHING COMMUNITIES BOARD REVIEWS AND APPROVES VARIOUS ELEMENTS OF EXECUTIVE COMPENSATION BASED ON AND AS REQUIRED BY THE ORGANIZATION'S EXECUTIVE COMPENSATION POLICY AND THE EXECUTIVE INCENTIVE PLAN. SPECIFICALLY, THE CEO'S COMPENSATION IS REVIEWED AND APPROVED BY THE EXECUTIVE COMMITTEE OF THE LIFE ENRICHING COMMUNITIES BOARD. COMPENSATION FOR OTHER EXECUTIVE TEAM MEMBERS ARE DETERMINED BY THE CEO WITH RECOMMENDATIONS REVIEWED BY THE EXECUTIVE COMMITTEE OF THE LIFE ENRICHING COMMUNITIES BOARD. THESE APPROVALS WERE CONTEMPORANEOUSLY DOCUMENTED IN COMMITTEE MEETING MINUTES AND APPROVED BY THE LIFE ENRICHING COMMUNITIES BOARD. THIS PROCESS WAS LAST UNDERTAKEN IN 2012.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	TWIN LAKES MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE UPON WRITTEN REQUEST. THE ORGANIZATION'S CONDENSED FINANCIAL STATEMENTS ARE PUBLISHED IN ITS ANNUAL REPORT ON ITS WEBSITE. THE ANNUAL REPORT IS DISTRIBUTED TO FRIENDS, FAMILY MEMBERS, BUSINESS PARTNERS AND CONTRIBUTORS.

Identifier	Return Reference	Explanation
THE FOLLOWING OFFICERS DEVOTED WEEKLY AVERAGE HOURS TO RELATED PARTIES	FORM 990, PART VII	TWIN TOWERS SCOTT MCQUINN - 15 HOURS JAMES BOWERSOX - 15 5 HOURS ROBERT BENSON - 27 HOURS LIFE ENRICHING COMMUNITIES SCOTT MCQUINN - 19 HOURS JAMES BOWERSOX - 19 HOURS ROBERT BENSON - 10 HOURS LIFE ENRICHING COMMUNITIES FOUNDATION SCOTT MCQUINN - 3 HOURS JAMES BOWERSOX - 0 5 HOURS WHOLE PERSON WELLNESS SOLUTIONS MONICA SMITH - 40 HOURS

Identifier	Return Reference	Explanation
THE FOLLOWING BOARD MEMBERS DEVOTED WEEKLY AVERAGE HOURS TO RELATED PARTIES	FORM 990, PART VII	TWIN TOWERS LARRY BRUSHABER - 0 2 HOURS ANDY GRANT - 0 3 HOURS LIFE ENRICHING COMMUNITIES JOHN SROFE - 0 2 HOURS LARRY BRUSHABER - 0 3 HOURS MARK KUENNING - 0 3 HOURS ANDY GRANT - 0 4 HOURS LIFE ENRICHING COMMUNITIES FOUNDATION RON BESHEAR - 0 1 HOURS BARBARA HAVLOVIC - 0 1 HOURS ANDY GRANT - 0 2 HOURS

Identifier	Return Reference	Explanation
	FORM 990, PART XII, LINE 2C	THE FINANCE COMMITTEE OF THE BOARD FUNCTIONS AS THE ORGANIZATION'S AUDIT COMMITTEE. THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

Identifier	Return Reference	Explanation
		FORM 990, PART IV, LINE 24A TAX-EXEMPT BONDS WERE ISSUED TO THE OBLIGATED GROUP CONSISTING OF LIFE ENRICHING COMMUNITIES, LIFE ENRICHING COMMUNITIES FOUNDATION, TWIN TOWERS, AND TWIN LAKES AS THE PARENT ORGANIZATION, LIFE ENRICHING COMMUNITIES HAS COMPLETED SCHEDULE K TO REFLECT 100% OF THE BONDS' VALUE AS REPORTED ON FORM 8038 FOR THE OBLIGATED GROUP NO SCHEDULE K WAS COMPLETED FOR TWIN LAKES THE AMOUNT OF TAX-EXEMPT BONDS RECORDED ON THE BALANCE SHEET OF TWIN LAKES REFLECTS THE AMOUNT SPECIFICALLY ALLOCATED FOR ITS PARTICULAR PROJECTS

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2011

Open to Public Inspection

▶ **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.**

Department of the Treasury
Internal Revenue Service

Name of the organization
TWIN LAKES

Employer identification number
31-1708926

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	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) LIFE ENRICHING COMMUNITIES 6279 TRI-RIDGE BLVD SUITE 320 LOVELAND, OH 45140 04-3660613	SUPPORTING ORGANIZATION FOR TWIN TOWERS AND TWIN LAKES	OH	501(C)(3)	LINE 11C, III-FI	N/A		No
(2) LIFE ENRICHING COMMUNITIES FOUNDATION 6279 TRI-RIDGE BLVD SUITE 320 LOVELAND, OH 45140 06-1708088	SUPPORTING FOUNDATION	OH	501(C)(3)	LINE 11B, II	LIFE ENRICHING COMMUNITIES	Yes	
(3) TWIN TOWERS 5343 HAMILTON AVE CINCINNATI, OH 45224 31-0536677	SENIOR CARE AND HOUSING	OH	501(C)(3)	LINE 9	LIFE ENRICHING COMMUNITIES	Yes	
(4) LEC NFP 6279 TRI-RIDGE BLVD SUITE 320 LOVELAND, OH 45140 26-1133673	INACTIVE	OH	N/A	N/A	LIFE ENRICHING COMMUNITIES	Yes	

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

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

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
(1) WHOLE-PERSON WELLNESS SOLUTIONS INC 3051 ARBORCREEK LN CINCINNATI, OH 45242 26-1134796	WHOLE-PERSON WELLNESS CONSULTING AND EDUCATION	OH	N/A	C			
(2) LEC COMMUNITY SERVICES INC 6279 TRI-RIDGE BLVD SUITE 320 LOVELAND, OH 45140 26-1130747	INACTIVE	OH	N/A	C			

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, 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 related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Sale of assets to related organization(s)
- g** Purchase of assets from related organization(s)
- h** Exchange of assets with related organization(s)
- i** Lease of facilities, equipment, or other assets to related organization(s)
- j** Lease of facilities, equipment, or other assets from related organization(s)
- k** Performance of services or membership or fundraising solicitations for related organization(s)
- l** Performance of services or membership or fundraising solicitations by related organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- n** Sharing of paid employees with related organization(s)

- o** Reimbursement paid to related organization(s) for expenses
- p** Reimbursement paid by related organization(s) for expenses

- q** Other transfer of cash or property to related organization(s)
- r** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c	Yes	
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l	Yes	
1m		No
1n	Yes	
1o	Yes	
1p		No
1q	Yes	
1r	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	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
		SCHEDULE R, PART V A CONCENTRATION ACCOUNT IN THE NAME OF LIFE ENRICHING COMMUNITIES FOUNDATION IS USED TO SWEEP THE DAILY RESIDUAL CASH FROM THE OPERATING ACCOUNT OF TWIN TOWERS, TWIN LAKES, AND LIFE ENRICHING COMMUNITIES, RELATED, TAX-EXEMPT ORGANIZATIONS IF ADDITIONAL FUNDS ARE NEEDED TO COVER DISBURSEMENTS FROM THE ENTITIES' OPERATING ACCOUNT THE FUNDS ARE TRANSFERRED FROM THE CONCENTRATION ACCOUNT THE MAJORITY OF THE TRANSFERS SHOWN BETWEEN THE ORGANIZATION AND LIFE ENRICHING COMMUNITIES FOUNDATION ARE THE ORGANIZATION'S TOTAL DAILY DEPOSITS AND TOTAL DAILY DISBURSEMENTS, LESS AMOUNTS SPECIFICALLY INCLUDED ON OTHER LINES OF SCHEDULE R, PART V

Software ID:
Software Version:
EIN: 31-1708926
Name: TWIN LAKES

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(1) LIFE ENRICHING COMMUNITIES	L	2,084,484	MANAGEMENT SERVICES AGREEMENT
(2) LIFE ENRICHING COMMUNITIES FOUNDATION	C	112,980	CASH TRANSACTION
(3) TWIN TOWERS	N	86,938	PAYROLL ALLOCATION
(4) LIFE ENRICHING COMMUNITIES FOUNDATION	O	3,100,505	CASH TRANSACTION
(5) LIFE ENRICHING COMMUNITIES	O	428,297	CASH TRANSACTION
(6) LIFE ENRICHING COMMUNITIES FOUNDATION	R	2,831,822	PURCHASE PRICE
(7) LIFE ENRICHING COMMUNITIES	Q	2,918,848	CASH TRANSACTION
(8) LIFE ENRICHING COMMUNITIES FOUNDATION	Q	8,917,834	CASH TRANSACTION
(9) LIFE ENRICHING COMMUNITIES FOUNDATION	R	9,822,304	CASH TRANSACTION
(10) LIFE ENRICHING COMMUNITIES	R	100,000	CASH TRANSACTION