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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
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
THE ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRE
SBYTERIAN CHURCH (USA)

Doing Business As
THE PEABODY RETIREMENT COMMUNITY

Number and street (or P O box if mail is not delivered to street address) | Room/suite
400 West 7th Street

City or town, state or country, and ZIP + 4
North Manchester, IN 46962

D Employer identification number
35-0883511

E Telephone number
(260) 982-8616

G Gross receipts $ 19,706,631

F Name and address of principal officer
JEFF JARECKI
400 West 7th Street
North Manchester, IN 46962

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW PEABODYRC ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1930

M State of legal domicile IN

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE PEABODY RETIREMENT COMMUNITY PROVIDES COMPREHENSIVE SERVICES FOR OLDER ADULTS AND SELECTED SERVICES TO OTHERS WITH GRACE, COMPASSION, AND RESPECT FOR THE DIGNITY OF INDIVIDUALS, THEIR FAMILIES, AND COMMUNITIES

2 Check this box ▶☐ 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**	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	9
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	**5**	540
6	Total number of volunteers (estimate if necessary)	**6**	35
7a	Total 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

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	313,597	184,019
9	Program service revenue (Part VIII, line 2g)	16,605,905	16,349,859
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	165,266	255,376
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	293,867	95,538
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	17,378,635	16,884,792
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	123,208	57,785
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)	10,734,675	10,178,940
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶47,254		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	12,134,057	11,242,292
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	22,991,940	21,479,017
19	Revenue less expenses Subtract line 18 from line 12	-5,613,305	-4,594,225

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	51,358,258	49,379,947
21	Total liabilities (Part X, line 26)	52,463,759	54,982,159
22	Net assets or fund balances Subtract line 21 from line 20	-1,105,501	-5,602,212

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

****** | 2012-11-15
Signature of officer | Date

IYVONNE SCHUMAKER CFO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: Daren Daiga | Date | Check if self-employed ☐ | Preparer's taxpayer identification number (see instructions) P01074795

Firm's name (or yours if self-employed), address, and ZIP + 4: CROWE HORWATH LLP
3815 River Crossing Parkway
Suite 300
Indianapolis, IN 462400977

EIN ▶

Phone no ▶ (317) 569-8989

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 . . . . . ☑

1 Briefly describe the organization's mission

PEABODY RETIREMENT COMMUNITY PROVIDES INNOVATIVE LIVING OPTIONS FOR SENIORS THROUGH COMPREHENSIVE SERVICES FOUNDED ON GRACE, COMPASSION, RESPECT, AND DIGNITY IN THE NAME OF JESUS CHRIST THEY ARE COMMITTED TO THE ENRICHMENT OF LIFE, SUPPORTING INDIVIDUAL CHOICE, AND CELEBRATING THE AGELESS SPIRIT

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 $ 17,858,287 including grants of $ 57,785) (Revenue $ 16,349,859)

THE PEABODY RETIREMENT COMMUNITY (PEABODY) UNDERSTANDS THAT EACH INDIVIDUAL HAS UNIQUE NEEDS, AN EXCITING HISTORY, AND HOLDS BELIEFS ABOUT HOW THEIR CARE SHOULD BE DELIVERED TO MEET THIS END, PEABODY PROVIDES FIVE VERY DIFFERENT LEVELS OF RESIDENCE -- FROM INDEPENDENT LIVING 'COTTAGE HOMES' TO A SPECIALLY-EQUIPPED MEMORY-ENHANCED NEIGHBORHOOD PEABODY IS DEDICATED TO THE GOAL OF CREATING A MODEL CAMPUS PROVIDING COST-EFFECTIVE INDIVIDUALIZED CARE THAT REACHES FAR BEYOND THE MINIMAL STANDARDS ADDITIONAL SERVICES PROVIDED TO RESIDENTS INCLUDE ONSITE THERAPIES, NUTRITIONAL SERVICES, PASTORAL SERVICES, SOCIAL SERVICES, AND RECREATIONAL SERVICES (CONTINUED IN SCHEDULE O)

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** ▶ $ 17,858,287

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* (see instructions)?	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, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		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? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	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	Yes	
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 temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
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, line10? *If "Yes," complete Schedule D, Part VI.*	11a	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? *If "Yes," complete Schedule D, Part VII.*	11b		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? *If "Yes," complete Schedule D, Part VIII.*	11c		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? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	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)? *If "Yes," complete Schedule D, Part X.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b	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, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *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 and IV*	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 and IV*	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
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		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	20b		

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? *If "Yes," complete Schedule I, Parts I and II*	**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? *If "Yes," complete Schedule I, Parts I and III*	**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? *If "Yes," complete Schedule J*	**23**		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part II*	**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? *If "Yes," complete Schedule L, Part III*	**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? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**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? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**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? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**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)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**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? *If "Yes," complete Schedule R, Part VI*	**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 . . . . . .

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	**1a**	47		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1c**	Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	**2a**	540			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?			**4a**		No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for 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?			**5b**		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			**6a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			**7f**		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**		
8	**Sponsoring organizations maintaining donor advised funds 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?			**8**		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			**9a**		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			**9b**		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	**11a**				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state			**13a**		
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**				
c	Enter the aggregate amount of reserves on hand	**13c**				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .			**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

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	9		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	9		
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			No
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		Yes	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			No
6	Did the organization have members or stockholders?	6			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			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	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		Yes	
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990				
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		Yes	
13	Did the organization have a written whistleblower policy?	13		Yes	
14	Did 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			No
b	Other officers or key employees of the organization	15b			No
	If "Yes," to line 15a or 15b, 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b			

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ 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 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 ▶

IYVONNE SCHUMAKER
400 WEST 7TH STREET
NORTH MANCHESTER, IN 46962
(260) 982-8616

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) ALBERT J SCHLITT VICE PRESIDENT	1 00	X		X				0	0	0
(2) BARBARA HANCHER SECRETARY	1 00	X		X				0	0	0
(3) STEPHEN E ZAHN PRESIDENT	1 00	X		X				0	0	0
(4) DOUGLAS C LEHMAN TRUSTEE	1 00	X						0	0	0
(5) JOSUE NJOCK LIBII TRUSTEE	1 00	X						0	0	0
(6) JUDY MOORE TRUSTEE	1 00	X						0	0	0
(7) MARCIA R MORRIS TRUSTEE	1 00	X						0	0	0
(8) REV ALAN L GRIFFIN TRUSTEE	1 00	X						0	0	0
(9) REV THOMAS E SMITH PHD TRUSTEE	1 00	X						0	0	0
(10) IYVONNE SCHUMAKER CFO	40 00			X				83,150	0	33,375
(11) JEFF JARECKI CEO/EXECUTIVE DIRECTOR (CURRENT)	40 00			X				0	0	0
(12) JILLIAN EVERETT ADMINISTRATOR	40 00			X				0	0	0
(13) JULIE WANNER INTERIM CEO/EXECUTIVE DIRECTOR (PARTIAL YEAR)	40 00			X				0	0	0

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

(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			
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								83,150	0	33,375

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

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**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? *If "Yes," complete Schedule J for such individual*	**4**		No
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**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 Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
LIFE CARE SERVICES 400 LOCUST STREET SUITE 820 DES MOINES, IA 50309	MANAGEMENT & CONSULTING SERVICES	814,408
HEALTHCARE THERAPY SERVICES 1411 WEST COUNTY LINE ROAD SUITE A GREENWOOD, IN 46142	THERAPY SERVICES	804,875
ATC HEALTHCARE SERVICES 25393 NETWORK PLACE CHICAGO, IL 606731253	AGENCY NURSING ASSISTANT SERVICES	222,902

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 3

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				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations . . . 1d 184,019				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f				
	g	Noncash contributions included in lines 1a-1f $				
	h	**Total.** Add lines 1a-1f . . . . . ▶	184,019			
Program Service Revenue		Business Code				
	2a	NURSING SERVICES 623000	12,415,406	12,415,406		
	b	RESIDENT SERVICES 623000	3,934,453	3,934,453		
	c					
	d					
	e					
	f	All other program service revenue	0	0	0	0
	g	**Total.** Add lines 2a–2f . . . . . ▶	16,349,859			
	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶	167,401			167,401
	4	Income from investment of tax-exempt bond proceeds . . ▶	0			
	5	Royalties . . . . . ▶	0			
		(i) Real / (ii) Personal				
	6a	Gross rents				
	b	Less rental expenses				
	c	Rental income or (loss) 0 / 0				
	d	Net rental income or (loss) . . . . . ▶	0			
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory 2,909,814				
	b	Less cost or other basis and sales expenses 2,821,839				
	c	Gain or (loss) 87,975 / 0				
	d	Net gain or (loss) . . . . . ▶	87,975			87,975
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . . a				
	b	Less direct expenses . . . b				
	c	Net income or (loss) from fundraising events . . ▶	0			
	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 . . . ▶	0			
	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 . . ▶	0			
		Miscellaneous Revenue / Business Code				
	11a	CAFETERIA REVENUE 722210	44,855			44,855
	b	BEAUTY/GIFT SHOP 900099	19,259			19,259
	c	CABLE TV/TELEPHONE REVENUE 900099	19,886			19,886
	d	All other revenue	11,538	0	0	11,538
	e	**Total.** Add lines 11a–11d . . . . . ▶	95,538			
	12	**Total revenue.** See Instructions . . . ▶	16,884,792	16,349,859	0	350,914

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	49,857	49,857		
2	Grants and other assistance to individuals in the United States See Part IV, line 22	7,928	7,928		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	116,525		116,525	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	7,813,168	7,570,190	222,867	20,111
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	69,422	64,019	3,820	1,583
9	Other employee benefits	1,361,465	1,220,639	126,955	13,871
10	Payroll taxes	818,360	589,219	220,957	8,184
11	Fees for services (non-employees)				
a	Management	455,337		455,337	
b	Legal	393,622		393,622	
c	Accounting	95,413		95,413	
d	Lobbying	0			
e	Professional fundraising *See Part IV, line 17* . .	0			
f	Investment management fees	0			
g	Other	2,359,892	2,003,548	353,984	2,360
12	Advertising and promotion	182,584		182,584	
13	Office expenses	85,515	78,198	7,146	171
14	Information technology	223,410		223,410	
15	Royalties . .	0			
16	Occupancy	766,683	30,667	736,016	
17	Travel	18,028	8,744	8,653	631
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	3,059,953	3,059,953		
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	2,687,012	2,687,012		
23	Insurance	386,946		386,946	
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	BAD DEBT EXPENSE	3,580	3,580		
b	DUES & SUBSCRIPTIONS	42,840	3,256	39,241	343
c	MEDICAL/ANCILLARY SUPPLIES	481,477	481,477		
d					
e					
f	All other expenses	0	0	0	0
25	**Total functional expenses.** Add lines 1 through 24f	21,479,017	17,858,287	3,573,476	47,254
26	**Joint costs.** Check here ▶ ☐ 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	0			

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		1,100	1	1,361
	2	Savings and temporary cash investments		1,162,251	2	1,540,148
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		923,943	4	1,270,138
	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			7	
	8	Inventories for sale or use		62,831	8	68,754
	9	Prepaid expenses and deferred charges		248,573	9	153,175
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 67,015,792			
	b	Less accumulated depreciation	10b 24,963,910	44,037,840	10c	42,051,882
	11	Investments—publicly traded securities		3,729,813	11	2,903,378
	12	Investments—other securities See Part IV, line 11		82,004	12	115,174
	13	Investments—program-related See Part IV, line 11		0	13	0
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		1,109,903	15	1,275,937
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		51,358,258	16	49,379,947
Liabilities	17	Accounts payable and accrued expenses		1,514,017	17	1,737,553
	18	Grants payable			18	
	19	Deferred revenue		1,398,855	19	1,333,587
	20	Tax-exempt bond liabilities		44,206,331	20	44,232,325
	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		5,344,556	25	7,678,694
	26	**Total liabilities.** Add lines 17 through 25		52,463,759	26	54,982,159
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		-1,367,540	27	-5,864,251
	28	Temporarily restricted net assets		62,039	28	62,039
	29	Permanently restricted net assets		200,000	29	200,000
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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		-1,105,501	33	-5,602,212
	34	Total liabilities and net assets/fund balances		51,358,258	34	49,379,947

Part XI Reconcilliation 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	16,884,792
2	Total expenses (must equal Part IX, column (A), line 25)	2	21,479,017
3	Revenue less expenses Subtract line 2 from line 1	3	-4,594,225
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-1,105,501
5	Other changes in net assets or fund balances (explain in Schedule O)	5	97,514
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	-5,602,212

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 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	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	2c	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 ☐ Separate basis ☑ Consolidated basis ☐ 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?	3a		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	3b		

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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

2011

Open to Public Inspection

Name of the organization
THE ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRESBYTERIAN CHURCH (USA)

Employer identification number
35-0883511

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?

	Yes	No
(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? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support?
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 ")	396,573	833,498	259,400	313,597	184,019	1,987,087
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	16,592,791	16,740,215	17,571,905	16,605,905	16,349,859	83,860,675
3 Gross receipts from activities that are not an unrelated trade or business under section 513	37,007	178,634	292,152	107,639	95,538	710,970
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	17,026,371	17,752,347	18,123,457	17,027,141	16,629,416	86,558,732
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						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public Support** (Subtract line 7c from line 6)						86,558,732

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	17,026,371	17,752,347	18,123,457	17,027,141	16,629,416	86,558,732
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	454,852	453,036	274,317	234,070	167,401	1,583,676
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	454,852	453,036	274,317	234,070	167,401	1,583,676
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	207,113	0	0	186,228	0	393,341
13 **Total support** (Add lines 9, 10c, 11 and 12)	17,688,336	18,205,383	18,397,774	17,447,439	16,796,817	88,535,749

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** ▶

Section C. Computation of Public Support Percentage

15	Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	97 770 %
16	Public support percentage from 2010 Schedule A, Part III, line 15	16	97 140 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2011** (line 10c column (f) divided by line 13 column (f))	17	1 790 %
18	Investment income percentage from **2010** Schedule A, Part III, line 17	18	2 180 %

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

OTHER INCOME, SCHEDULE A, PART III, LINE 12, DESCRIPTION - MISCELLANEOUS INCOME, COLUMN A - 207113, COLUMN B - 0, COLUMN C - 0, COLUMN D - 186228, COLUMN E - 0, COLUMN F - 393341,,

Additional Data

Software ID: 11000230
Software Version: v2011.1.0
EIN: 35-0883511
Name: THE ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRE SBYTERIAN CHURCH (USA)

Form 990, Special Condition Description:

Special Condition Description

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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, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
THE ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRE SBYTERIAN CHURCH (USA)

Employer identification number
35-0883511

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? ☐ Yes ☐ No

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 ☐ Yes ☐ No

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
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06	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 ▶ $ _____

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

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part 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	1,713,295	1,587,292	1,330,181	1,455,069	
b Contributions	12,500	10,000	106,296	85,106	
c Investment earnings or losses	11,440	121,120	155,202	-209,845	
d Grants or scholarships			0	0	
e Other expenditures for facilities and programs	5,489	5,117	4,387	149	
f Administrative expenses			0	0	
g End of year balance	1,731,746	1,713,295	1,587,292	1,330,181	

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

- a Board designated or quasi-endowment ▶ 36 040 %
- b Permanent endowment ▶ 52 410 %
- c Term endowment ▶ 11 540 %

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 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		2,749,279		2,749,279
b Buildings		51,629,767	21,151,679	30,478,088
c Leasehold improvements		7,248,497	1,602,508	5,645,989
d Equipment		5,388,249	2,209,723	3,178,526
e Other				0
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				42,051,882

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	0
ACCRUED BOND INTEREST PAYABLE	6,268,405
REFUNDABLE ADVANCE FEES	1,119,258
ENDOWMENT LIABILITIES	12,243
INSURANCE CLAIMS PAYABLE	278,788
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	7,678,694

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

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	16,884,792
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	21,479,017
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-4,594,225
4	Net unrealized gains (losses) on investments	4	97,514
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	0
9	Total adjustments (net) Add lines 4 - 8	9	97,514
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-4,496,711

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	16,982,306
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	97,514		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	0		
e	Add lines **2a** through **2d**			2e	97,514
3	Subtract line **2e** from line **1**			3	16,884,792
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	0		
c	Add lines **4a** and **4b**			4c	0
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	16,884,792

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	21,479,017
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	0		
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	21,479,017
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	0		
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	21,479,017

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
Collections of art - description of collections	Schedule D, Part III, Line 4	THE ORGANIZATION MAINTAINS A COLLECTION OF WATER COLOR PAINTINGS BY A NATIONALLY KNOWN HOOSIER ARTIST THE PAINTINGS WERE DONATED BY THE WIFE OF THE PAINTER THEY ARE USED AS DECORATIONS THROUGHOUT OUR CAMPUS
Intended uses of endowment funds	Schedule D, Part V, Line 4	THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUND IS TO SUPPORT THE ORGANIZATION'S MISSION AND FURTHER ITS TAX-EXEMPT PURPOSE IN ADDITION, THE PEABODY HOME FOUNDATION, A RELATED TAX-EXEMPT ORGANIZATION, HOLDS ENDOWMENT FUNDS FOR THE BENEFIT OF PEABODY RETIREMENT COMMUNITY
FIN 48 (ASC 740) footnote	Schedule D, Part X, Line 2	PEABODY RETIREMENT COMMUNITY IS A NOT-FOR-PROFIT ORGANIZATION AS DESCRIBED IN SECTION 501 (C)(3) OF THE INTERNAL REVENUE CODE (THE "CODE") AND IS EXEMPT FROM FEDERAL INCOME TAXES ON RELATED INCOME PURSUANT TO SECTION 501(A) OF THE CODE AND CORRESPONDING STATE TAX PROVISIONS 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, THE ORGANIZATION IS NOT SUBJECT TO U S FEDERAL INCOME TAX OR STATE INCOME TAX THE ORGANIZATION'S FORM 990 HAS NOT BEEN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE OR THE STATE OF INDIANA FOR THE LAST THREE YEARS THE ORGANIZATION DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS TO SIGNIFICANTLY CHANGE IN THE NEXT 12 MONTHS THE ORGANIZATION RECOGNIZES INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE THE ORGANIZATION DID NOT HAVE ANY AMOUNTS ACCRUED FOR INTEREST AND PENALTIES AT DECEMBER 31, 2011 OR 2010

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

2011

Open to Public Inspection

Name of the organization
THE ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRESBYTERIAN CHURCH (USA)

Employer identification number
35-0883511

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
(1) PEABODY HOME FOUNDATION400 W 7TH ST NORTH MANCHESTER,IN 46962	31-0994072	501(C)(3)	49,857	0	N/A	N/A	SUPPORT GENERAL OPERATIONS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 1

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 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
(1) RESIDENT FINANCIAL ASSISTANCE	2	7,928	0	N/A	N/A

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	THE PEABODY RETIREMENT COMMUNITY (PRC) MAKES GRANTS TO THE PEABODY HOME FOUNDATION (PHF), A RELATED TAX-EXEMPT ORGANIZATION, THEREFORE, PRC DOES NOT MAINTAIN RECORDS TO SUBSTANTIATE THE AMOUNT GIVEN, ELIGIBILITY, OR SELECTION CRITERIA GRANTS MADE TO PHF ARE UNRESTRICTED AND CAN BE USED IN ANY WAY THE ORGANIZATION SEES FIT TO FURTHER ITS TAX-EXEMPT PURPOSE PRC ALSO PROVIDES FINANCIAL ASSISTANCE TO RESIDENTS WHO ARE UNABLE TO PAY AFTER ALL OTHER SOURCES OF FUNDING ARE EXHAUSTED, THE RESIDENT CAN REQUEST FINANCIAL ASSISTANCE FROM PRC RESIDENTS ARE APPROVED FOR FINANCIAL ASSISTANCE BY THE ORGANIZATION'S CFO ON A CASE BY CASE BASIS FINANCIAL ASSISTANCE PROVIDED IS CREDITED TO THE RESIDENT'S ACCOUNT TO ENSURE PROPER USE OF FUNDS

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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
THE ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRESBYTERIAN CHURCH (USA)

Employer identification number
35-0883511

Identifier	Return Reference	Explanation
PROGRAM SERVICE ACCOMPLISHMENTS (CONTINUED FROM PART III)	FORM 990, PART III, LINE 4A	RESIDENTIAL SERVICES COTTAGE HOMES - THE 57 INDEPENDENT LIVING COTTAGES OFFER THE FREEDOM OF MAINTENANCE-FREE LIVING ALONG WITH THE COMPANY OF INTERESTING NEIGHBORS WHO CHERISH THEIR INDEPENDENCE AND ARE ALWAYS READY TO LEND A HAND RESIDENTIAL APARTMENTS AND ASSISTED LIVING CENTER - PEABODY OFFERS 144 RESIDENTIAL AND ASSISTED LIVING UNITS THE SOUTH HOUSE RESIDENTIAL APARTMENTS OFFER THE CONVENIENCE OF VARIOUS CAMPUS SERVICES, ALONG WITH THE INDEPENDENCE OF YOUR OWN RESIDENCE MEMORY ENHANCEMENT CENTER - THE FRANK AND LAURA SMOCK MEMORY ENHANCEMENT CENTER, WHICH HAS 48 LICENSED MEMORY CARE BEDS, IS DESIGNED AROUND A SIMPLE PREMISE SURROUND RESIDENTS WITH FAMILIAR SETTINGS AND ACTIVITIES THAT WILL HELP THEM MAINTAIN AND EVEN ENHANCE THEIR MEMORIES AND ENJOY LIFE THE HOMELIKE NEIGHBORHOOD DESIGN INCLUDES LIFE STATIONS WHERE RESIDENTS CAN GARDEN, PLAY MUSIC AND ENJOY SPORTS AND SPORTING MEMORABILIA -- ALL TO ENERGIZE EACH INDIVIDUAL THROUGH THE ENVIRONMENT FOR THOSE IN THE EARLY TO MIDDLE STAGES OF MEMORY LOSS, THERE IS NO MORE COMPLETE AND APPROPRIATE CARE AVAILABLE IN THE AREA SKILLED HEALTH CENTER - PEABODY'S HEALTH CENTER HAS 192 LICENSED HEALTH CARE BEDS DESIGNED TO HELP INDIVIDUALS ENJOY A BETTER QUALITY OF LIVING THROUGH LATE LIFE ADDITIONAL SERVICES PROVIDED NUTRITIONAL SERVICES - OUR DINING STAFF WORKS CLOSELY WITH THE NURSING SERVICES AND MEDICAL STAFF TO ENSURE SPECIAL DIETARY GOALS ARE ACCOMPLISHED THROUGH CAREFUL MEDICATION MANAGEMENT AND MONITORING BY OUR NUTRITIONAL AND NURSING STAFF, OUR RESIDENTS CAN OFTEN ENJOY FOODS THEY WERE NOT ABLE TO BEFORE JOINING THE PEABODY FAMILY THERAPY SERVICES - OUR THERAPIES INCLUDE SPEECH, PHYSICAL, AND OCCUPATIONAL THERAPY, AND ARE AVAILABLE TO BOTH INPATIENT AND OUTPATIENT RESIDENTS THIS ALLOWS RESIDENTS TO FOREGO THE OFTEN DIFFICULT TASK OF ARRANGING TRANSPORTATION TO AND FROM THERAPY APPOINTMENTS SOCIAL SERVICES - STAFF SOCIAL WORKERS PROVIDE PEABODY RESIDENTS AND FAMILIES WITH A VARIETY OF SERVICES TO ENSURE THEIR NEEDS AND DESIRES ARE BEING MET ON A DAILY BASIS SOCIAL SERVICES COORDINATORS PLAY AN ACTIVE ROLE IN THE ADMISSIONS PROCESS, HELPING TO DETERMINE THE BEST LEVEL OF CARE FOR RESIDENTS, AND PROVIDE EMOTIONAL SUPPORT TO BOTH RESIDENTS AND THEIR FAMILIES DURING TIMES OF TRANSITION SOCIAL SERVICE COORDINATORS ALSO ASSIST WITH SUPPORTIVE COUNSELING TO INCREASE COPING WITH TRANSITIONS AND ADVOCACY TO ENSURE THAT RESIDENTS' RIGHTS ARE RESPECTED PASTORAL SERVICES - THE PEABODY MEMORIAL CHAPEL HOLDS SERVICES ON A REGULAR SCHEDULE AND IS CONDUCTED IN THE TRADITION OF VARIOUS DENOMINATIONS BECAUSE OUR PRIMARY IN-HOUSE WORSHIP SERVICE IS CONDUCTED ON SUNDAY AFTERNOON, MANY RESIDENTS ARE ABLE TO ENJOY RETURNING TO THEIR HOME CONGREGATION FOR MORNING WORSHIP RECREATIONAL SERVICES - RESIDENTS ARE ABLE TO PARTICIPATE IN MANY GROUPS AND "CLUBS" RANGING FROM BIBLE STUDY TO QUILTING TO CONTEMPORARY FICTION TO VETERAN IN ADDITION, PEABODY ALSO PROVIDES RESIDENTS WITH MANY OFF-CAMPUS EXCURSIONS

Identifier	Return Reference	Explanation
Delegate broad authority to a committee	Form 990, Part VI, Section A, Line 1a	THE EXECUTIVE COMMITTEE SHALL CONSIST OF THE OFFICERS OF THE BOARD OF TRUSTEES THE EXECUTIVE DIRECTOR SHALL SERVE AS AN EX-OFFICIO, NON-VOTING MEMBER OF THE EXECUTIVE COMMITTEE. THE PRESIDENT SHALL BE THE CHAIRPERSON AND VOTING MEMBER OF THE EXECUTIVE COMMITTEE. THE EXECUTIVE COMMITTEE SHALL ACT FOR AND ON BEHALF OF AND WITH THE FULL AUTHORITY OF THE BOARD OF TRUSTEES IN THE INTERIM BETWEEN MEETINGS OF THE BOARD AND SHALL REPORT ITS ACTIONS THROUGH ITS CHAIRPERSON TO THE BOARD OF TRUSTEES AT ITS MEETINGS THIS COMMITTEE SHALL BE CHARGED WITH CARRYING OUT THE PLANS OF THE BOARD OF TRUSTEES SPECIFICALLY, THE EXECUTIVE COMMITTEE SHALL - NOMINATE PERSONS TO SERVE ON THE BOARD OF TRUSTEES AS PROVIDED IN THE BYLAWS, - NOMINATE PERSONS TO BE ELECTED TO EMERITUS STATUS, - NOMINATE OFFICERS TO BE ELECTED BY THE BOARD OF TRUSTEES AT THE ANNUAL MEETING OF THE TRUSTEES, - CONDUCT AN ANNUAL EVALUATION OF THE EXECUTIVE DIRECTOR AND SHARE RESULTS WITH THE BOARD OF TRUSTEES, - ACT ON BEHALF OF THE BOARD OF TRUSTEES ON CRITICAL ISSUES WHICH ARISE BETWEEN BOARD MEETINGS, - CONDUCT AN ANNUAL EVALUATION OF THE BOARD OF TRUSTEES, - RECOMMEND CHANGES TO THE BYLAWS, AND - SERVE AS AN AD HOC SEARCH COMMITTEE FOR THE EXECUTIVE DIRECTOR

Identifier	Return Reference	Explanation
Delegation of management duties	Form 990, Part VI, Section A, Line 3	IN DECEMBER 2010, THE ORGANIZATION ENTERED INTO A MANAGEMENT CONTRACT WITH LIFE CARE SERVICES, LLC (LCS), AN UNRELATED ORGANIZATION, FOR MANAGEMENT AND ADMINISTRATIVE SERVICES THAT EXTENDS THROUGH DECEMBER 2015 DURING THE TERM OF THE AGREEMENT, THE ORGANIZATION PAYS LCS (A) A MONTHLY MANAGEMENT FEE, (B) A PERFORMANCE INCENTIVE FEE PAYABLE QUARTERLY BASED UPON THE AMOUNT OF THE ORGANIZATION'S ENTRANCE FEES RECEIVED DURING THE QUARTER, AND (C) AN APPLICATION SERVICE PROVIDER FEE.

Identifier	Return Reference	Explanation
Significant changes to organizational documents	Form 990, Part VI, Section A, Line 4	THE ORGANIZATION AMENDED ITS BYLAWS DURING 2011 TO REDUCE THE MAXIMUM NUMBER OF TRUSTEES FROM THIRTY (30) TO FIFTEEN (15) AND TO REDUCE THE MINIMUM NUMBER OF TRUSTEES FROM TWELVE (12) TO NINE (9)

Identifier	Return Reference	Explanation
Review of form 990 by governing body	Form 990, Part VI, Section B, Line 11b	THE ORGANIZATION'S MANAGEMENT REVIEWS A COMPLETED DRAFT OF THE FORM 990 A FINAL DRAFT OF THE FULL FORM 990, INCLUDING ALL APPLICABLE SCHEDULES, IS THEN PROVIDED TO EACH MEMBER OF THE ORGANIZATION'S GOVERNING BODY PRIOR TO ITS FILING WITH THE IRS

Identifier	Return Reference	Explanation
Conflict of interest policy	Form 990, Part VI, Section B, Line 12c	EACH OFFICER, BOARD MEMBER, AND ADMINISTRATIVE STAFF COMPLETES AN ANNUAL CONFLICT OF INTEREST QUESTIONNAIRE. ONCE THE QUESTIONNAIRES ARE COMPLETED, THE EXECUTIVE DIRECTOR REVIEWS THE RESPONSES AND DETERMINES WHETHER OR NOT THERE ARE ANY POTENTIAL CONFLICTS OF INTEREST. IF THERE IS A POTENTIAL CONFLICT OF INTEREST, THE EXECUTIVE DIRECTOR AND BOARD PRESIDENT REVIEW THE CORRESPONDING ISSUE AND DETERMINE IF THERE IS AN ACTUAL CONFLICT OF INTEREST. IF AN ACTUAL CONFLICT OF INTEREST IS DETERMINED TO EXIST, THAT PERSON IS EXCLUDED FROM ANY DISCUSSIONS CONCERNING THE CONFLICTING ISSUE AND IS NOT PERMITTED TO VOTE ON ANY DECISIONS REGARDING THE CONFLICTING ISSUE. ANY PURCHASES AND/OR BIDDING PROPOSALS ARE ALSO REVIEWED FOR ANY POTENTIAL CONFLICTS OF INTEREST PRIOR TO SUBMITTING BIDS OR MAKING PURCHASES. THE EXECUTIVE DIRECTOR ATTENDS THE BOARD MEETINGS AS A GUEST TO ENSURE THAT COMPLIANCE WITH THESE GUIDELINES IS FOLLOWED

Identifier	Return Reference	Explanation
PROCESS USED TO ESTABLISH COMPENSATION OF OFFICERS/KEY EMPLOYEES	FORM 990, PART VI, LINE 15	BEGINNING IN DECEMBER 2010, THE ORGANIZATION ENTERED INTO A MANAGEMENT AGREEMENT WITH LIFE CARE SERVICES, LLC (LCS), UNDER WHICH THE CEO/EXECUTIVE DIRECTOR AND ADMINISTRATOR ARE PAID BY LCS THE ORGANIZATION'S BOARD OF DIRECTORS REVIEWED AND APPROVED THE AMOUNT TO BE PAID TO LCS PURSUANT TO THE AGREEMENT THE MANAGEMENT AGREEMENT WAS REVIEWED AND APPROVED IN DECEMBER 2011 THE ORGANIZATION'S CEO/EXECUTIVE DIRECTOR REVIEWS AND APPROVES THE COMPENSATION FOR THE CFO THE CEO/EXECUTIVE DIRECTOR UTILIZES INDIANA OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (IOSHA) AND AMERICAN ASSOCIATION OF HOMES AND SERVICES FOR THE AGING (AAHSA) WAGE SURVEYS FOR COMPARABILITY TO DETERMINE THE BASIS FOR THE AMOUNT OF COMPENSATION THIS REVIEW PROCESS IS COMPLETED ANNUALLY AND WAS LAST DONE IN FEBRUARY 2011

Identifier	Return Reference	Explanation
Governing documents, conflict of interest policy and financial statements available to the public	Form 990, Part VI, Section C, Line 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES, AND FINANCIAL STATEMENTS ARE NOT REQUIRED DISCLOSURES PURSUANT TO INTERNAL REVENUE CODE (IRC) SECTION 6104 THE ORGANIZATION DOES NOT MAKE THESE DOCUMENTS AVAILABLE TO THE PUBLIC AT THIS TIME

Identifier	Return Reference	Explanation
Average number of hours devoted per week to related organization	Form 990, Part VII, Section A, Column B	JEFFREY BRASIE - DEVOTES APPROXIMATELY TWO HOURS PER WEEK TO THE PEABODY HOME FOUNDATION, A RELATED TAX-EXEMPT ORGANIZATION JUDY MOORE - 1 BARBARA HANCHER - 1 IYVONNE SCHUMAKER - 2 JEFF JARECKI - 2 JULIE WANNER - 2

Identifier	Return Reference	Explanation
OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES, AND HIGHEST COMPENSATED EMPLOYEES	FORM 990, PART VII, SECTION A, LINE 1A	DURING 2011, JEFF JARECKI, JULIE WANNER, AND JILLIAN EVERETT SERVED AS THE ORGANIZATION'S CEO/EXECUTIVE DIRECTOR, INTERIM CEO/EXECUTIVE DIRECTOR, AND ADMINISTRATOR THROUGH A MANAGEMENT AGREEMENT WITH LIFE CARE SERVICES, LLC (LCS), AN INDEPENDENT MANAGEMENT AND CONSULTING FIRM THE ORGANIZATION PAID LCS DIRECTLY FOR THEIR SERVICES DURING 2011

Identifier	Return Reference	Explanation
Other changes in net assets or fund balances	Form 990, Part XI, Line 5	NET UNREALIZED GAINS (LOSSES) ON INVESTMENTS - 97514,

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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

2011

Open to Public Inspection

Name of the organization
THE ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRESBYTERIAN CHURCH (USA)

Employer identification number
35-0883511

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	(g) No
(1) PEABODY HOME FOUNDATION INC 400 W 7TH STREET NORTH MANCHESTER, IN 46962 31-0994072	FUNDRAISING	IN	501(C)(3)	7	PEABODY RETIREMENT COMMUNITY	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? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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

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

		Yes	No
1 During the tax year, did the orgranization 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	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Sale of assets to related organization(s)	1f		No
g Purchase of assets from related organization(s)	1g		No
h Exchange of assets with related organization(s)	1h		No
i Lease of facilities, equipment, or other assets to related organization(s)	1i		No
j Lease of facilities, equipment, or other assets from related organization(s)	1j		No
k Performance of services or membership or fundraising solicitations for related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations by related organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1m	Yes	
n Sharing of paid employees with related organization(s)	1n	Yes	
o Reimbursement paid to related organization(s) for expenses	1o		No
p Reimbursement paid by related organization(s) for expenses	1p		No
q Other transfer of cash or property to related organization(s)	1q		No
r Other transfer of cash or property from related organization(s)	1r		No

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) PEABODY HOME FOUNDATION	C	184,019	BOOK VALUE
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Schedule R (Form 990) 2011

Part VII Supplemental Information

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

Identifier	Return Reference	Explanation	