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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
CHRISTIAN LIVING COMMUNITIES

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
7000 E BELLEVIEW AVENUE NO 150

City or town, state or country, and ZIP + 4
GREENWOOD VILLAGE, CO 80111

D Employer identification number
84-1176989

E Telephone number
(720)974-3555

G Gross receipts $ 60,084,797

F Name and address of principal officer
BRYON CHILDS
7000 E BELLEVIEW AVE 250
GREENWOOD VILLAGE,CO 80111

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 CHRISTIANLIVINGCOMMUNITIES ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 1972 | **M** State of legal domicile CO

Part I Summary

1 Briefly describe the organization's mission or most significant activities
CHRISTIAN LIVING COMMUNITIES MINISTERS TO SENIOR ADULTS THROUGH A CONTINUUM OF SERVICES AND CARE THAT REFLECTS CHRISTIAN LOVE, RESPECT AND COMPASSION AND THAT ENRICHES THE QUALITY AND DIGNITY OF LIFE FOR EACH INDIVIDUAL

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**	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	12
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	**5**	819
6	Total number of volunteers (estimate if necessary)	**6**	330
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
Revenue			
8	Contributions and grants (Part VIII, line 1h)	44,956	43,427
9	Program service revenue (Part VIII, line 2g)	40,240,078	42,691,001
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,309,182	1,635,012
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	88,445	114,797
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	41,682,661	44,484,237
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	9,292	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	21,604,904	21,337,893
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	22,091,758	24,979,177
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	43,705,954	46,317,070
19	Revenue less expenses Subtract line 18 from line 12	-2,023,293	-1,832,833

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	176,484,090	208,029,365
21	Total liabilities (Part X, line 26)	179,942,009	214,871,859
22	Net assets or fund balances Subtract line 21 from line 20	-3,457,919	-6,842,494

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

****** | 2012-11-08
Signature of officer | Date

BRYON CHILDS CFO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ JEFF PARKER | Date | Check if self-employed ▶ ☐ | Preparer's taxpayer identification number (see instructions) P00970069

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ CLIFTONLARSONALLEN LLP
600 WASHINGTON AVENUE SUITE 1800
ST LOUIS, MO 63101

EIN ▶ 41-0746749

Phone no ▶ (314) 925-4300

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

CHRISTIAN LIVING COMMUNITIES MINISTERS TO SENIOR ADULTS THROUGH A CONTINUUM OF SERVICES AND CARE THAT REFLECTS CHRISTIAN LOVE, RESPECT AND COMPASSION AND THAT ENRICHES THE QUALITY AND DIGNITY OF LIFE FOR EACH INDIVIDUAL

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 $ 41,304,310 including grants of $) (Revenue $ 42,691,001)

CHRISTIAN LIVING COMMUNITIES (CLC) PROVIDES INDEPENDENT LIVING SERVICES, ASSISTED LIVING CARE AND NURSING HOME CARE FOR THE SENIOR ADULTS CLC MINISTERS TO SENIOR ADULTS THROUGH A CONTINUUM OF SERVICES AND CARE THAT REFLECTS CHRISTIAN LOVE, RESPECT AND COMPASSION AND THAT ENRICHES THE QUALITY AND DIGNITY OF LIFE FOR EACH INDIVIDUAL CLC SERVED APPROXIMATELY 1,100 PEOPLE THROUGH THE COORDINATION AND MANAGEMENT OF ACTIVITIES OF THE AFFILIATED 501(C)(3) ORGANIZATIONS

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 ▶ $ 41,304,310

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		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? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		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, 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	Yes	
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**		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? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**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? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
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**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
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**	Yes	
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**	Yes	
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**	98		
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**	819			
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**		No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**		No
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	13		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	12		
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		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
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	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	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 ▶

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 ▶

BRYON CHILDS
7000 E BELLEVIEW AVENUE SUITE 250
GREENWOOD VILLAGE, CO 80111
(720) 974-3555

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) RUSS DENBRABER CEO	40 00	X		X				224,415	0	34,951
(2) SANDY CLARK TRUSTEE	1 00	X						0	0	0
(3) LUCI DRAAYER TRUSTEE	1 00	X						0	0	0
(4) SUSAN KEESEN TRUSTEE	1 00	X						0	0	0
(5) JERRY ALGER TRUSTEE-BOARD CHAIR	1 00	X		X				0	0	0
(6) GREG J HAM TRUSTEE	1 00	X						0	0	0
(7) CHUCK POWELL TRUSTEE	1 00	X						0	0	0
(8) JACK BARKER TRUSTEE-VICE CHAIR	1 00	X		X				0	0	0
(9) GENE DEKRUIF TRUSTEE	1 00	X						0	0	0
(10) PAUL JOHNSON TRUSTEE	1 00	X						0	0	0
(11) MIKE SEVERNS TRUSTEE	1 00	X						0	0	0
(12) JARED VASOLD TRUSTEE	1 00	X						0	0	0
(13) ROBERT WESTENBROEK TRUSTEE	1 00	X						0	0	0
(14) PETER WILLIS EX-OFFICIO	1 00	X						0	0	0
(15) CAMILLE THOMPSON COO	40 00			X				115,862	0	15,665
(16) BRYON CHILDS CFO	40 00			X				108,631	0	19,944
(17) JEFF TROUT CPDO	40 00			X				104,569	0	21,737

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			
(18) JAN BOMGAARS CCEO	24 00			X				34,044	0	3
(19) CINDY HOGAN ED RESEARCH AND STRATEGY	40 00					X		111,082	0	7,659
(20) JILL VITALE-AUSSEM EXECUTIVE DIRECTOR	40 00					X		105,889	0	164

1b	**Sub-Total** ▶			
c	**Total from continuation sheets to Part VII, Section A** ▶			
d	**Total (add lines 1b and 1c)** ▶	804,492	0	100,123

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 ▶ 6

			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**	Yes	
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
PINKARD CONSTRUCTION 9195 W 6TH AVENUE LAKEWOOD, CO 80215	CONSTRUCTION SERVICES	4,820,525
MORRISON MANAGEMENT SPEC PO BOX 102289 ATLANTA, GA 30389	FOOD SERVICES	3,009,068
PREMERE REHAB (INFINITY REHAB) PO BOX 5700 PORTLAND, OR 97228	HEALTHCARE SERVICES	1,526,197
KAISER PERMANENTE DEPT 1697 DENVER, CO 80274	HEALTHCARE SERVICES	1,228,995
OMNICARE OF GOLDEN 15000 W 6TH AVENUE 300 GOLDEN, CO 80401	HEALTHCARE SERVICES	571,889

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 ▶ 27

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 42,997				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f 430				
	g	Noncash contributions included in lines 1a-1f $				
	h	**Total.** Add lines 1a-1f . . . . . ▶	43,427			
Program Service Revenue		Business Code				
	2a	NET PATIENT SERVICE RE 623000	42,691,001	42,691,001		
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	**Total.** Add lines 2a–2f . . . . . ▶	42,691,001			
	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶	607,549			607,549
	4	Income from investment of tax-exempt bond proceeds . . ▶				
	5	Royalties . . . . . ▶				
		(i) Real / (ii) Personal				
	6a	Gross rents 110,125				
	b	Less rental expenses 0				
	c	Rental income or (loss) 110,125				
	d	Net rental income or (loss) . . . . . ▶	110,125			110,125
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory 16,628,023				
	b	Less cost or other basis and sales expenses 15,600,560				
	c	Gain or (loss) 1,027,463				
	d	Net gain or (loss) . . . . . ▶	1,027,463			1,027,463
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 . . ▶				
	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	MISCELLANEOUS INCOME 900099	4,672			4,672
	b					
	c					
	d	All other revenue				
	e	**Total.** Add lines 11a–11d . . . . . ▶	4,672			
	12	**Total revenue.** See Instructions . . . ▶	44,484,237	42,691,001	0	1,749,809

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				
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	1,491,393		1,491,393	
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	16,488,135	15,565,943	922,192	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	39,678	18,182	21,496	
9	Other employee benefits	1,971,674	1,539,399	432,275	
10	Payroll taxes	1,347,013	1,123,818	223,195	
11	Fees for services (non-employees)				
a	Management				
b	Legal	86,615	86,615		
c	Accounting	103,443	103,443		
d	Lobbying				
e	Professional fundraising *See Part IV, line 17* . .				
f	Investment management fees	113,298	113,298		
g	Other	3,365,159	2,688,508	676,651	
12	Advertising and promotion				
13	Office expenses	571,254	571,254		
14	Information technology				
15	Royalties . .				
16	Occupancy	1,439,898	1,439,898		
17	Travel	86,004	38,519	47,485	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	89,617	10,384	79,233	
20	Interest	7,011,121	7,011,121		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	5,320,780	5,320,780		
23	Insurance	475,217	475,217		
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	DIETARY EXPENSE	3,156,508	3,156,508		
b	SUPPLIES	1,113,155	1,113,155		
c	MISCELLANEOUS EXPENSE	1,010,205		1,010,205	
d	REPAIRS AND MAINTENANCE	464,280	464,280		
e					
f	All other expenses	572,623	463,988	108,635	
25	**Total functional expenses.** Add lines 1 through 24f	46,317,070	41,304,310	5,012,760	0
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				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		4,141,650	1	3,009,415
	2	Savings and temporary cash investments		5,630,739	2	7,220,642
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		3,444,084	4	2,748,112
	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		109,025	8	104,346
	9	Prepaid expenses and deferred charges		367,166	9	396,700
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 147,473,549			
	b	Less accumulated depreciation	10b 27,983,318	123,238,496	10c	119,490,231
	11	Investments—publicly traded securities		11,167,396	11	11,731,927
	12	Investments—other securities See Part IV, line 11		727,095	12	923,379
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		27,658,439	15	62,404,613
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		176,484,090	16	208,029,365
Liabilities	17	Accounts payable and accrued expenses		6,284,719	17	6,752,932
	18	Grants payable			18	
	19	Deferred revenue		56,527,953	19	56,798,656
	20	Tax-exempt bond liabilities			20	
	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		114,384,469	24	148,200,477
	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		2,744,868	25	3,119,794
	26	**Total liabilities.** Add lines 17 through 25		179,942,009	26	214,871,859
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		-4,849,816	27	-8,373,504
	28	Temporarily restricted net assets		701,626	28	840,739
	29	Permanently restricted net assets		690,271	29	690,271
		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		-3,457,919	33	-6,842,494
	34	Total liabilities and net assets/fund balances		176,484,090	34	208,029,365

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	44,484,237
2	Total expenses (must equal Part IX, column (A), line 25)	2	46,317,070
3	Revenue less expenses Subtract line 2 from line 1	3	-1,832,833
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	-3,457,919
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-1,551,742
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	-6,842,494

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
CHRISTIAN LIVING COMMUNITIES

Employer identification number
84-1176989

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 ")	111,853	17,277	338,230	8,063	430	475,853
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	30,024,628	30,118,593	36,751,571	40,319,453	42,801,526	180,015,771
3 Gross receipts from activities that are not an unrelated trade or business under section 513	32,503	36,133	56,683	46,053		171,372
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	30,168,984	30,172,003	37,146,484	40,373,569	42,801,956	180,662,996
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
8 **Public Support** (Subtract line 7c from line 6)						180,662,996

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	30,168,984	30,172,003	37,146,484	40,373,569	42,801,956	180,662,996
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,038,289	1,028,118	798,806	598,101	607,549	4,070,863
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	14,305	12,434	37,111			63,850
c Add lines 10a and 10b	1,052,594	1,040,552	835,917	598,101	607,549	4,134,713
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)			450,706	71,546	4,672	526,924
13 **Total support** (Add lines 9, 10c, 11 and 12)	31,221,578	31,212,555	38,433,107	41,043,216	43,414,177	185,324,633

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	97 480 %
16	Public support percentage from 2010 Schedule A, Part III, line 15	16	96 990 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2011** (line 10c column (f) divided by line 13 column (f))	17	2 230 %
18	Investment income percentage from **2010** Schedule A, Part III, line 17	18	2 710 %

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: 84-1176989
Name: CHRISTIAN LIVING COMMUNITIES

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
CHRISTIAN LIVING COMMUNITIES

Employer identification number
84-1176989

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					
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		7,362,518		7,362,518
b Buildings		129,668,843	23,404,904	106,263,939
c Leasehold improvements				
d Equipment		10,442,188	4,578,414	5,863,774
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				119,490,231

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
(1) DEFERRED FINANCING COSTS (NET)	5,052,486
(2) MARKETING COSTS	4,430,424
(3) BOND FUNDS	5,492,482
(4) AWUL - LONG TERM	43,941,982
(5) DUE TO RELATED PARTY	103,472
(6) CIP	3,383,767
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	62,404,613

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

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
DEPOSITS FROM RESIDENTS	380,036
REFUNDABLE FEES	2,739,758
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	3,119,794

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	
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
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	CHRISTIAN LIVING COMMUNITIES AND THE STEWARDSHIP FUND ARE EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND A SIMILAR PROVISION FOR STATE LAW HOWEVER, THE ORGANIZATION IS SUBJECT TO FEDERAL INCOME TAX ON ANY UNRELATED BUSINESS TAXABLE INCOME THE ORGANIZATION IS NOT AWARE OF ANY ACTIVITIES THAT WOULD JEOPARDIZE ITS TAX-EXEMPT STATUS THE TAX RETURNS FOR THE YEARS 2008 TO 2011 ARE SUBJECT TO REVIEW AND EXAMINATION BY THE IRS

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
CHRISTIAN LIVING COMMUNITIES

Employer identification number
84-1176989

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ 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 orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
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 ☑ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ 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?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

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

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

Note. The sum of columns (B)(i)-(iii) 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) RUSS DENBRABER	(i)	223,350	0	1,065	16,418	18,533	259,366	0
	(ii)	0	0	0	0	0	0	0

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

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990).
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
CHRISTIAN LIVING COMMUNITIES

Employer identification number
84-1176989

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	COLORADO HEALTH FACILITIES AUTHORITY	84-0752932	196474S35	11-04-2004	19,750,000	ACQUIRING, CONSTRUCTING, AND EQUIPPING 114 IL UNITS FOR SENIORS		X		X		X
B	COLORADO HEALTH FACILITIES AUTHORITY	84-0752932	196474S27	11-04-2004	23,635,460	ACQUIRING, CONSTRUCTING, AND EQUIPPING 114 IL UNITS FOR SENIORS		X		X		X
C	COLORADO HEALTH FACILITIES AUTHORITY	84-0752932	0019648AC	11-16-2006	83,241,241	ACQUIRING, CONSTRUCTING, AND EQUIPPING VARIOUS UNITS FOR SENIORS		X		X		X
D	COLORADO HEALTH FACILITIES AUTHORITY	84-0752932	19648APA7	02-26-2009	29,755,000	ACQUIRING, CONSTRUCTING, AND EQUIPPING VARIOUS UNITS FOR SENIORS		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	19,750,000	7,485,000	16,925,000	
2	Amount of bonds defeased				
3	Total proceeds of issue	19,750,000	23,635,460	81,241,241	29,755,000
4	Gross proceeds in reserve funds		1,525,577	6,072,587	2,909,879
5	Capitalized interest from proceeds	491,367	3,116,765	2,584,750	3,406,646
6	Proceeds in refunding escrow				
7	Issuance costs from proceeds	395,000	472,709	2,226,463	595,100
8	Credit enhancement from proceeds	910,168		184,863	
9	Working capital expenditures from proceeds	1,859,315	2,290,353		
10	Capital expenditures from proceeds	16,094,150	16,230,056	40,865,502	22,843,375
11	Other spent proceeds			31,307,076	
12	Other unspent proceeds				
13	Year of substantial completion	2005	2005	2008	2010
		Yes / No	Yes / No	Yes / No	Yes / No
14	Were the bonds issued as part of a current refunding issue?	No	No	Yes	No
15	Were the bonds issued as part of an advance refunding issue?	No	No	No	No
16	Has the final allocation of proceeds been made?	Yes	Yes	Yes	Yes
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	Yes	Yes	Yes	Yes

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X	X		X	

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?		X		X	X		X	
b	If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?						X		X
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d	If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5								
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?		X		X		X		X

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X		X		X		X
2	Is the bond issue a variable rate issue?	X			X	X		X	
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X		X		X		X
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?		X		X	X			X
b	Name of provider					TRANSAMERICA			
c	Term of GIC					4 500000000000			
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?					X			
5	Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
6	Did the bond issue qualify for an exception to rebate?		X		X		X		X

Part V Procedures To Undertake Corrective Action

Check the box if the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations . . . . . ☑ Yes ☐ No

Part VI Supplemental Information

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

Identifier	Return Reference	Explanation
PART I, LINE B, COLUMN (E) / PART II, COLUMN B, LINE 3	TOTAL PROCEEDS OF ISSUE VS LISTED ISSUE PRICE	THE TOTAL PROCEEDS REFLECT AN ORIGINAL ISSUE DISCOUNT OF $189,540
PART I, LINE C, COLUMN (E) / PART II, COLUMN C, LINE 3	TOTAL PROCEEDS OF ISSUE VS LISTED ISSUE PRICE	THE TOTAL PROCEEDS REFLECT AN ORIGINAL ISSUE DISCOUNT OF $1,346,231
PART II, LINE 14, COLUMN (C)	SERIES 2006 BONDS - DESCRIPTION OF REFUNDED ISSUES	1 REVENUE BONDS, SERIES 1997 - LAST CALL DATE 01/02/2007, ISSUE DATE 04/08/1997, REMAINING WEIGHTED AVERAGE MATURITY 7 0307 2 REVENUE BONDS, SERIES 1997 VRDB - LAST CALL DATE 12/19/2006, ISSUE DATE 04/08/1997, REMAINING WEIGHTED AVERAGE MATURITY 2 6172 3 SERIES 2001 REFUNDING BONDS - LAST CALL DATE 01/02/2007, ISSUE DATE 10/04/2001, REMAINING WEIGHTED AVERAGE MATURITY 16 7835 4 REVENUE BONDS, SERIES 2002 VRDBS - LAST CALL DATE 01/02/2007, ISSUE DATE 10/01/2002, REMAINING WEIGHTED AVERAGE MATURITY 14 4786 5 SERIES 2004 BONDS, FINAL DEBT SCHEDULES - LAST CALL DATE 01/02/2007, ISSUE DATE 11/04/2004, REMAINING WEIGHTED AVERAGE MATURITY 28 4435 ALL REFUNDED ISSUES - REMAINING WEIGHTED AVERAGE MATURITY 16 3150

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990).**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No 1545-0047

2011

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Name of the organization
CHRISTIAN LIVING COMMUNITIES

Employer identification number
84-1176989

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	COLORADO HEALTH FACILITIES AUTHORITY	84-0752932	19648AVQ5	11-02-2011	36,043,837	TO PAY COSTS OF ACQUIRING, CONSTRUCTING, AND EQUIPPING 74 INDEPENDENT LIVING		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds defeased				
3	Total proceeds of issue	36,043,837			
4	Gross proceeds in reserve funds	2,042,311			
5	Capitalized interest from proceeds	3,195,801			
6	Proceeds in refunding escrow				
7	Issuance costs from proceeds	178,978			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	1,600,388			
11	Other spent proceeds				
12	Other unspent proceeds	26,115,874			
13	Year of substantial completion	2013			

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?		X						
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?		X						
b	If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %							
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %							
6	Total of lines 4 and 5	0 %							
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X							

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?	X							
2	Is the bond issue a variable rate issue?		X						
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X						
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?		X						
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5	Were any gross proceeds invested beyond an available temporary period?		X						
6	Did the bond issue qualify for an exception to rebate?		X						

Part V Procedures To Undertake Corrective Action

Check the box if the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations . . . . . ☐ Yes ☑ No

Part VI Supplemental Information

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

Identifier	Return Reference	Explanation

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
CHRISTIAN LIVING COMMUNITIES

Employer identification number
84-1176989

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	(c) Corrected? No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	(b) From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	(e) No	(f) Approved by board or committee? Yes	(f) No	(g) Written agreement? Yes	(g) No
Total . . . . . ▶ $										

Part III Grants or Assistance Benefitting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) GREG HAM	BOARD MEMBER	226,267	INSURANCE		No

Part V **Supplemental Information**

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

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
CHRISTIAN LIVING COMMUNITIES

Employer identification number
84-1176989

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 GOES THROUGH AN INTERNAL REVIEW BY THE CFO OF CHRISTIAN LIVING COMMUNITIES A COPY OF THE RETURN WILL BE PROVIDED TO THE ENTIRE BOARD OF DIRECTORS PRIOR TO SUBMISSION TO THE IRS FOR COMMENTS AND CLARIFICATION
	FORM 990, PART VI, SECTION B, LINE 12C	ANNUALLY, EACH DIRECTOR AND MEMBER OF A COMMITTEE WITH BOARD-DELEGATED POWERS REVIEWS AND SIGNS A STATEMENTS WHICH AFFIRMS THAT THEY A) HAVE RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY, B) HAVE READ AND UNDERSTAND THE POLICY, C) HAVE AGREED TO COMPLY WITH THE POLICY, AND D) UNDERSTAND THAT THE CORPORATION IS A CHARITABLE ORGANIZATION AND THAT INORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION, IT MUST ENGAGE PRIMARILY IN ACTIVITIES THAT ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES
	FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION'S CEO'S COMPENSATION WAS DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS IN 2009 DERIVED FROM COMPARABILITY DATA PUT TOGETHER FROM VARIOUS SOURCES PURCHASED BY THE ORGANIZATION OTHER OFFICERS' AND KEY EMPLOYEES' SALARIES WERE DETERMINED BY THE PRESIDENT/CEO WITH INFORMATION FROM THE SAME COMPARABILITY DATA USED ABOVE
	FORM 990, PART VI, SECTION C, LINE 19	FINANCIAL STATEMENTS AND FORM 990 RETURNS ARE MADE AVAILABLE ONLINE AND UPON REQUEST THE ORGANIZATION HAS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICIES AVAILABLE TO THE PUBLIC AT ITS EXECUTIVE OFFICE
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -1,610,815 CHANGE IN INVESTMENT IN AFFILIATE 59,073 CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS TOTAL TO FORM 990, PART XI, LINE 5 -1,551,742
	FORM 990, PART XII, LINE 2C	THE PROCESS IS CONSISTENT WITH PRIOR YEARS
SOCIAL ACCOUNTABILITY REPORT FOR 2011	FORM 990	ANNUAL PROJECTS - 9 NEWS HEALTH FAIR - HEALTH SCREENINGS DONE FOR COMMUNITY PERSONS WHO MIGHT NOT HAVE HEALTH INSURANCE - 802 PERSONS SERVED (VALUE OF $81,909 - IF A HEALTH SCREENING WERE TO COST $100 THIS WOULD BE $80,200 100 VOLUNTEERS GAVE APPROXIMATELY 8 HOURS TO ASSIST IN THIS PROCESS (800 X $21 36 = $17,088)) EARTHEN VESSEL AWARD DINNER - HONOR A CLC VOLUNTEER FOR YEARS OF SERVICE (VALUE OF $85,400) MONEY RAISED AT EVENT FOR NEW ADULT DAY CENTER ALZHEIMER'S MEMORY WALK AWARENESS OF ALZHEIMER'S DISEASE - ANNUAL EVENT (VALUE OF $6,500) MONEY RAISED AT EVENT WALK BY CLC STAFF, RESIDENTS & FAMILY MEMBERS AGED TO PERFECTION - HONOR A COMMUNITY PERSON FOR THEIR SERVICE MONEY RAISED FOR RESIDENT'S ASSISTANCE AT EVENT (VALUE OF $35,000) BIGGEST LOOSER CONTEST - STAFF MEMBERS PAY TO BE IN CONTEST, ALL DONATIONS GIVEN TO THE WINNER'S FAVORITE CHARITY TOTAL OF 414 LBS LOST AND $1400 RAISED $700 WAS RAISED AND DONATED FOR BLANKETS FOR THE HOMELESS ROMP TO STOMP - A SNOWSHOE WALK IN FRISCO TO BENEFIT THE SUSAN KOMEN BREAST CANCER FOUNDATION - $1,900 RAISED FROM DONATIONS FROM EMPLOYEES TO WALK BACKPACKS FOR KIDS - RESIDENTS AND STAFF FILL BACKPACKS FOR NEEDY CHILDREN GOING BACK TO SCHOOL - 42 BACKPACKS DONATED (VALUE OF $1,680 - AVERAGE OF $40 PER PACK = $1,680) ANGEL TREE - RESIDENTS AND EMPLOYEES PROVIDED GIFTS FOR CHILDREN 116 CHILDREN RECEIVED GIFTS TOTALING $2,320 (116 GIFTS X APPROXIMATELY $20/EACH SPOUSE BASKETS - PURCHASING AND PREPARING GIFT BASKETS FOR PERSONS WHOSE SPOUSES WERE RESIDENTS IN CLC COMMUNITIES AND PASSED AWAY IN 2009 27 BASKETS DELIVERED (VALUE $705 - 27 BASKETS WERE PREPARED AND DISTRIBUTED, COST OF GIFTS $442 + 9 VOLUNTEERS - 33 HOURS X 21 36 = $705) COMMUNITY BBQ'S - ALL COMMUNITIES HELD BBQ'S IN THE SUMMER STAFF PROVIDED THE FOOD AND DONATIONS WERE GIVEN FOR TAPS - TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS OF RECENT WARS AWARENESS RAISED FOR TAPS AND ALL $2,100 OF PROCEEDS WENT TO TAPS - $2,100 SOFTBALL TOURNAMENT - RESIDENTS AND STAFF JOINED IN A SOFTBALL GAME - FOOD WAS SOLD AND EMPLOYEES PAID TO PLAY AWARENESS RAISED FOR PARKINSONS PROCEEDS OF $2,400 WENT TO THE PARKINSONS ASSOCIATION NELSON MINISTRIES - RESIDENTS AND STAFF COLLECTED CLOTHING AND BEDDING FOR THE HOMELESS 60 LARGE BAGS OF CLOTHING + 36 QUILTS DONATED (VALUE OF $12,180) CLOTHING AND BEDDING CONTINUALLY COMING IN AND IS BEING DONATED DAFFODIL DAYS - ADULT DAY PROGRAM RESIDENTS SOLD DAFFODILS TO BENEFIT THE AMERICAN CANCER SOCIETY AWARENESS RAISED FOR AMERICAN CANCER SOCIETY $545 WORTH OF BOUQUETS OF DAFFODILS WERE SOLD TO RESIDENTS AND FAMILY MEMBERS PINEWOOD VALENTINES DAY DINNER - FEED THE PINEWOOD RESIDENTS AND PROVIDE SOCIALIZATION SERVED APPROXIMATELY 70 RESIDENTS FOR VALENTINE DINNER (VALUE OF $1,414 - COST IS WHAT IT WOULD HAVE BEEN HAD IT NOT BEEN DONATED - 70 RESIDENTS X $8 = $560 + 10 VOLUNTEERS X 4 HOURS X $20 25 = $854) ONGOING PROJECTS - PINEWOOD PANTRY FOOD FOR PINEWOOD RESIDENTS - SERVE APPROXIMATELY 70 RESIDENTS EACH MONTH + VOLUNTEER TIME OF 40 HOURS (VALUE OF $8,002 = 70 RESIDENTS X 8 ITEMS X $1/ITEM X 12 MONTHS = $6,720 + 5 VOLUNTEERS X 12 MONTHS X $20 25 = $1,282) LITERACY PROJECT - DEVELOPED TO FACILITATE POSITIVE INTERGENERATIONAL RELATIONSHIPS WITH YOUNG CHILDREN IN OUR COMMUNITY AS WELL AS TO PROVIDE AN OCCUPATION-BASED OPPORTUNITY FOR FORMER TEACHERS ATTENDING CLC'S ADULT DAY PROGRAM (VALUE OF $10,253 - APPROXIMATELY 40 RESIDENTS TRAVEL MONTHLY TO ELEMENTARY SCHOOLS TO PROVIDE SERVICE 40 X 12 = 480 X $21 36 = 10,253) FOOD PANTRY - STAFF AND RESIDENTS PROVIDE FOOD FOR AN IN-HOUSE PANTRY TO BENEFIT EMPLOYEES BLOOD DRIVES - BLOOD GIVEN TO SAVE LIVES QUARTERLY BLOOD DRIVES HELD AT THE JOHNSON CENTER (ESTIMATED VALUE OF $103,500 - 69 PINTS OF BLOOD X 3 LIVES SAVED FOR EACH PINT = 207 LIVES SAVED COST OF BLOOD - 207 X $500 (GUESS) = $103,500) WARM WOOLIES - RESIDENTS KNIT CLOTHING FOR CHILDREN RESIDENTS ARE KEPT BUSY AND GIVEN A SENSE OF FULFILLMENT (VALUE OF $142 - 71 ITEMS X $2 = $142) TOYS FOR GOD'S KIDS - RESIDENTS MAKE WOODEN CARS FOR LOCAL SCHOOLS AND CHILDREN IN THIRD WORLD COUNTRIES RESIDENTS ARE KEPT BUSY AND GIVEN A SENSE OF FULFILLMENT (VALUE OF $4,800 - 4,800 X $1 EACH) DENVER ACADEMY BUDDIES - CHILDREN AT DA LEARN FROM RESIDENTS AT CP AND RESIDENTS ARE GIVEN A SENSE OF PURPOSE RESIDENTS ARE KEPT BUSY AND GIVEN A SENSE OF PURPOSE APPROXIMATELY 10 RESIDENTS ARE BUDDIES TO DENVER ACADEMY STUDENTS READING TO STUDENTS AT VANDELLEN SCHOOL - APPROXIMATELY 5 RESIDENTS FROM CLERMONT PARK READ MONTHLY TO CHILDREN AT VANDELLEN CHRISTIAN SCHOOL RESIDENTS ARE KEPT BUSY AND GIVEN A SENSE OF PURPOSE CRAFTS FOR A CAUSE - RESIDENTS AT CP GIVEN SENSE OF PURPOSE TO BENEFIT CHILDREN IN THIRD WORLD COUNTRIES RESIDENTS ARE KEPT BUSY AND GIVEN A SENSE OF FULFILLMENT (VALUE OF $400 - 100'S OF CRAFT ITEMS MADE - 200 ITEMS X $2 = $400) COUPON CLIPPING - RESIDENTS CLIP COUPONS TO SUPPORT OVERSEAS MILITARY FAMILIES RESIDENTS ABLE TO GIVE BACK TO ARMED FORCES MEMBERS 76 LBS OF COUPONS CLIPPED SAVVY SECONDS - RESIDENTS OPERATE A THRIFT SHOP IN THEIR COMMUNITY WEEKLY READING TO STUDENTS AT WALNUT HILLS ELEMENTARY - RESIDENTS FROM THE VILLAGE TRAVEL TO WALNUT HILLS ELEMENTARY SCHOOL TO READ FOR THE STUDENTS RESIDENTS ARE GIVEN A SENSE OF PURPOSE (VALUE OF $3,645 - FIVE RESIDENTS TRAVEL WEEKLY - 180 X $20 25 = $3,645) SUNDAY OFFERINGS - DONATE MONEY TO NEEDY CAUSES - DENVER URBAN MINISTRIES, HOPE INTERNATIONAL, DOCTORS WITHOUT BORDERS, DENVER RESCUE MISSION, WORLD VISION, COMPASSION INTERNATIONAL, STEP 13, URBAN PEAK, PINEWOOD LODGE, HABITAT FOR HUMANITY, THE ALZHEIMER'S ASSOCIATION, MILE HIGH MINISTRIES, STREET'S HOPE, STEPHEN MINISTRY, TOYS FOR GOD'S KIDS, OPERATION HOMEFRONT, DISABLED AMERICAN VETERANS CHARITABLE SERVICE TRUST, THE SALVATION ARMY, FOOD FOR THE POOR, THE SALVATION ARMY, SIERRA LEONE MISSIONARY, TORNADO RELIEF (VALUE OF $18,495) TOTAL GIVEN IN OFFERINGS BY RESIDENTS AT THE VARIOUS CLC COMMUNITIES USE OF COMMUNITY SPACES - MEMORIAL SERVICES - CLC CHAPLAINS FACILITATE MEMORIAL SERVICES FOR RESIDENTS AND WHICH SERVES THE FAMILIES (VALUE OF $7,500 - 75 SERVICES X $100 EACH) WORSHIP SERVICES - CLC CHAPLAINS PROVIDE WEEKLY WORSHIP SERVICES IN ALL COMMUNITIES TO SERVE FAMILIES (VALUE OF $15,600 - 52 SERVICES X 3 COMMUNITIES X $100 PER SERVICE = $15,600) CLASSES - NEUROBICS, LIVINGIT, QMAP TO ENGAGE RESIDENTS AND EMPLOYEES ENGAGED IN LEARNING (VALUE OF $30,000) OUTSIDE GROUPS - PEO, AARP, INFINITY REHAB, AMERICAN LUNG ASSOCIATION, MEDICARE MONDAY, MEN'S BREAKFAST, SENIOR CARE, FLU CLINIC, REGIS UNIVERSITY, MEMORIES IN THE MAKING, SWEDISH CASE MANAGERS CLC BUILDINGS USED FOR THE BROADER COMMUNITY (VALUE OF $4,800 - PEO - 24 MEETINGS, APPROXIMATELY 24 OTHER MEETINGS HELD AT VARIOUS COMMUNITIES X $100/HOUR = $4,800) EDEN TRAINING - CLC HOSTED TWO 3-DAY EDEN ALTERNATIVE CLASSES FOR CERTIFIED EDEN ASSOCIATES AND COVERED CATERING COSTS (VALUE OF $840 - 10 PEOPLE X $8 FOR MEALS = $240, + COST OF MEETING SPACE = $600) EDEN EDUCATOR CLASS - CLC HOSTED A 5-DAY ADVANCED EDEN EDUCATOR CLASS (VALUE OF $2,500 - $500 FOR MEETING SPACE PER DAY) SERVICES OFFERED - HEARING CLINICS, FLU SHOTS, SUPPORT GROUPS FOR PARKINSONS, LOW VISION, FAMILY COUNCIL, CAREGIVERS, COMMUNITY RECYCLING EVENT, TRANSPORTATION - GROCERY TRIPS, MEDICAL APPOINTMENTS, OUTINGS, POSTAL VAN, BOOKMOBILE, PODIATRIST, THRIFT SHOPS FOR RESIDENTS, WAIT PROGRAM, CPR CLASSES, FIRST AID CLASSES (VALUE OF $21,513 - HEARING CLINICS - 24 X 21 36 = $513, FLU SHOTS GIVEN TO NEARLY ALL CLC EMPLOYEES - 600 X $35 = $21,000) INTERNSHIPS / MENTORING - CLERMONT PARK RESIDENTS ENGAGE IN CULTURAL AMBASSADOR ROLES AND CONVERSATIONAL ENGLISH WITH DENVER UNIVERSITY ESL STUDENTS (VALUE OF $800- 10 CLASSES INVOLVING 6 - 8 RESIDENTS) CLINICAL PASTORAL EDUCATION - STUDENTS DID CLINICALS AT HOLLY CREEK TO FULFILL REQUIREMENTS (VALUE OF $4,400 - 2 STUDENTS X 20 HOURS A WEEK X 11 WEEKS = 440 X $10 = 4,400) DENVER SEMINARY - STUDENTS RECEIVED MENTORING AT HOLLY CREEK (VALUE OF $300 - 2 STUDENTS X 1 HR X 15 WEEKS = 30 X $10 = 300) SOUTH DENVER SCHOOL OF NURSING - 27 DAYS OF CLINICALS FOR CNA STUDENTS CLC PROVIDED LOCATION AND OVERSIGHT (VALUE OF $2,160 - 216 HOURS X 10 = 2,160) PICKENS SCHOOL OF NURSING - 21 DAYS OF CLINICAL BY LPN STUDENTS PROVIDED AT THE JOHNSON CENTER (VALUE OF $1,680 - 168 HOURS X 10 = 1,680) STUDENTS FROM THE COMMUNITY ARE GUIDED BY CLC STAFF - (VALUE $2,080 - WANJI MUKUNGA, CHAPLAIN MENTORED TWO STUDENTS FOR 2 HOURS EACH WEEK X 52 WEEKS = 208 X 10 = 2080) HEALTH ONE EMS - PARAMEDIC CLINICALS AT THE JOHNSON CENTER - 19 STUDENTS CLC PROVIDED SPACE AND OVERSIGHT (VALUE OF $1,680 - 168 HOURS X 10 = 1,680)
SOCIAL ACCOUNTABILITY REPORT FOR 2011 (CONTINUED)	FORM 990	SPONSORSHIPS - CLC PROVIDES MONEY TO THE FOLLOWING ORGANIZATIONS TO SPONSOR THEIR WORK - $500 TO COLORADO CULTURE CHANGE COALITION, $1,500 TO CENTURA-PORTER HOSPICE, $700 TO ACTIVE MINDS, $1,750 TO CASE MGMT SOCIETY OF AMERICA, $15,250 TO LEADINGAGE, $350 TO SOUTHWEST COALITION, $750 TO COLORADO GERENTOLOGICAL SOCIETY CLC STEWARDSHIP FUND SUPPORTED THE FOLLOWING IN 2011 - RESIDENTS ASSISTANCE, REDEVELOPMENT, TUITION FOR CLASSES AND COMMUNITY EQUIPMENT (VALUE OF $18,871) VOLUNTEER HOURS DONATED IN CLC COMMUNITIES - VOLUNTEERS IN ALL COMMUNITIES ENGAGED IN VARIOUS ACTIVITIES IN CLC COMMUNITIES (VALUE OF $797,412 - HOLLY CREEK - JOHNSON CENTER - CLERMONT PARK - JC/VILLAGE - BOARD OF DIRECTORS - 37,332 HOURS X $21,36 = $797,412) EMPLOYEES RECEIVING SCHOLARSHIP DOLLARS FOR FURTHER EDUCATION - NINE CLC EMPLOYEES WERE INTERVIEWED BY THE CLC CULTURE & MISSION COMMITTEE OF THE BOARD AND WERE AWARDED SCHOLARSHIPS TO FURTHER THEIR EDUCATION (VALUE OF $17,730 - 9 SCHOLARSHIPS WERE AWARDED WHICH TOTALED $17,730) VOLUNTEER HOURS DONATED BY EXECUTIVE STAFF FOR OUTSIDE INDUSTRY-RELATED ORGANIZATIONS - COLORADO COMMISSION ON AGING, LEADINGAGE, LEADINGAGE COLORADO, CENTURA HEALTH AT HOME HOSPICE ADVISORY COMMITTEE, LEADERSHIP NEXT, 9 HEALTH FAIR, CONSULTING, MENTOR, CARE TRANSITIONS, MENTORING (VALUE OF $52,300 - RUSS - 313 HOURS , TED - 17 HOURS, JEFF - 250 HOURS, JANET - 256 HOURS, CAMILLE - 168 HOURS, CAITLIN - 42 HOURS TOTAL 1046 X AVERAGE WAGE OF $50/HR = $52,300) MEMBERSHIPS / AFFILIATIONS BY STAFF - LEADINGAGE, LEADINGAGE COLORADO, COLORADO COMMISSION ON AGING, COLORADO GERONTOLOGICAL SOCIETY, DENVER SEMINARY, FRANKLIN PARK, DENVER WORKS BOARD OF DIRECTORS, ELEOS PROJECT BOARD OF DIRECTORS, MOUNTAIN STATES EMPLOYER'S COUNCIL HEALTH CARE ADVISORY BOARD, STATE OF COLORADO LICENSED PROFESSIONAL COUNSELOR EXAMINERS BOARD, FIGHTING BLINDNESS FOUNDATION, AMERICAN ASSOCIATION OF NURSE EXECUTIVES, ASSOCIATION FOR PROFESSIONALS IN INFECTION CONTROL CLC HAS A MEMBERSHIP OR AFFILIATION WITH THE FOLLOWING GROUPS AFFORDABLE HOUSING MANAGEMENT ASSOCIATION (AHMA), LEADINGAGE, LEADINGAGECO, ARAPAHOE COUNTY COUNCIL ON AGING, ASSISTED LIVING FEDERATION OF AMERICA (ALFA) BARNABAS FOUNDATION, BETTER BUSINESS BUREAU (BBB) CENTER FOR AGING SERVICES TECHNOLOGY (CAST), CHRISTIAN REFORMED CHURCH (CRC) COLORADO COMMISSION ON AGING (CCOA), COLORADO CULTURE CHANGE COALITION (CCC), COLORADO FOUNDATION FOR MEDICAL CARE BOARD OF DIRECTORS (CFMC), COLORADO GERONTOLOGICAL SOCIETY (CGS), COUNCIL OF REFORMED CHARITIES (CORC), COVENANT HEALTH NETWORK (CHN), EAST COALITION FOR SENIORS, EDEN ALTERNATIVE, HOUSING AND URBAN DEVELOPMENT (HUD), NATIONAL AFFORDABLE HOUSING MANAGEMENT ASSOCIATION (NAHMA), NATIONAL PRIVATE DUTY ASSOCIATION (NPDA), REFORMED CHURCHES OF AMERICA (RCA), ROTARY CLUB, SOUTH METRO CHAMBER OF COMMERCE, SOUTHWEST COALITION FOR SENIORS, WEST COALITION FOR SENIORS, WOMEN IN LEADERSHIP SUBSIDIZED HUD ALLOWANCES TO RESIDENTS UNABLE TO PAY FULLY ESTABLISHED RATES - $49,088 PAYMENT FOR ITEMS FOR RESIDENTS NOT REIMBURSED UNDER MEDICAID - UNREALIZED INCOME FROM TOTAL LONG-TERM CARE, MEDICAID AND MEDICAID BED HOLDS - $1,318,928 DONATIONS - ITEMS FROM CLERMONT PARK GIVEN TO COVENANT HEIGHTS CHRISTIAN CAMP AND CONFERENCE ASSOCIATION 10 DINING ROOM TABLES, 20 CHAIRS, 6 CEILING SPEAKERS, SALAD BAR CART, FOOD WARMER CART, ACCESSORY CART, 2 PREP TABLES, 2 SHELVES, 3 SINK DISH ROOM SINKS, COMMERCIAL REFRIGERATOR, COMMERCIAL FREEZER, COMMERCIAL REFRIGERATOR, HAND SINK, COMMERCIAL DISHWASHER, 6 FIRE EXTINGUISHER BOXES, DISH RACK ON WHEELS, 3 DOORS, 30 WINDOWS, 100K GENERATOR WITH 500 GALLON DIESEL TANK DONATIONS OF WINDOWS AND CURTAINS TO NEIGHBOR (VALUE OF $10,000 - ITEMS WERE SAVED FROM THE BUILDING DESTRUCTION DONE TO MAKE WAY FOR THE NEW BUILDING) TOTAL FOR ALL CATEGORIES $2,764,972 = 6 4% OF OPERATING REVENUES AND 6 7% OF OPERATING EXPENSES
CHARITY CARE AND UNCOMPENSATED CHARGES	FORM 990 PART IX STATEMENT OF FUNCTIONAL EXPENSES	THROUGH THE ORGANIZATION'S MISSION, ESTIMATED DIRECT AND INDIRECT COSTS OF PROVIDING CHARITY CARE HAVE BEEN ESTIMATED USING ACTUAL COSTS AND OPERATIONAL PROJECTIONS COSTS FOREGONE APPROXIMATE $781,000 FOR THE YEAR ENDED DECEMBER 31, 2011 UNCOMPENSATED CHARGES PROVIDED TO RESIDENTS UNDER THE MEDICAID PROGRAM, WHICH IS FUNDED FROM OPERATIONS, WAS APPROXIMATELY $1,319,000 FOR THE YEAR ENDED DECEMBER 31, 2011

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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
CHRISTIAN LIVING COMMUNITIES

Employer identification number
84-1176989

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
(1) CHRISTIAN LIVING SERVICES FOR SENIOR HOUSING & HEALTHCARE LLC 7000 E BELLEVIEW AVENUE STE 150 GREENWOOD VILLAGE, CO 80111	SENIOR HOUSING	CO	0	0	CHRISTIAN LIVING COMMUNITIES

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) CHRISTIAN LIVING COMMUNITIES - THE STEWARDSHIP FUND 7000 E BELLEVIEW AVENUE SUITE 250 GREENWOOD VILLAGE, CO 80111 74-2408569	FUNDRAISING	CO	501(C)(3)	509(A)(1)	CHRISTIAN LIVING 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? 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		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
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	Yes	
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) STEWARDSHIP FOUNDATION	M	49,831	
(2) STEWARDSHIP FOUNDATION	N	92,174	
(3) STEWARDSHIP FOUNDATION	L	42,997	
(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	

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Part VII Supplemental Information

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

Identifier	Return Reference	Explanation	