

Return of Organization Exempt From Income Tax

2018

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 2018, and ending 20

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization: TWIN TOWERS. D Employer identification number: 31-0536677. E Telephone number: 513-853-2000. G Gross receipts \$: 35,588,628.

I Tax-exempt status: 501(c)(3). J Website: WWW.LEC.ORG. K Form of organization: Corporation. L Year of formation: 1899. M State of legal domicile: OH.

Part I Summary

Table with 22 rows and 4 columns. Rows include: 1. Mission (SEE SCHEDULE O), 2. Operations discontinued, 3-7. Governance statistics, 8-12. Revenue (Total: 28,927,551), 13-19. Expenses (Total: 33,246,416), 20-22. Net Assets (Total: 10,166,167).

Part II Signature Block

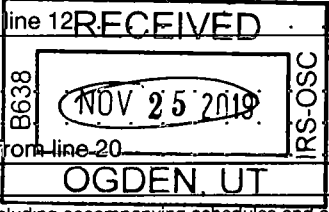
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Signature of officer: James L. Bowersox, VP and CFO. Date: 11/14/19.

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, Firm's name, Firm's EIN, Firm's address, Phone no.

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

SCANNED JUN 12 2020



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**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III  Yes  No

**1** Briefly describe the organization's mission:

SEE SCHEDULE O

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 28,179,809. including grants of \$ 1,074,270. ) (Revenue \$ 27,592,187. )

TWIN TOWERS PROVIDES ITS RESIDENTS WITH NURSING CARE BEDS (116) OF WHICH 15 ARE DESIGNATED SPECIFICALLY FOR HOSPICE SERVICES, OR ASSISTED LIVING UNITS (139) IF THEY ARE NOT ABLE TO LIVE INDEPENDENTLY, OR IN APARTMENTS OR PATIO HOMES (253) IF THEY ARE ABLE TO LIVE INDEPENDENTLY. TWIN TOWERS ALSO PROVIDES ITS RESIDENTS WITH RELIGIOUS, SOCIAL, EDUCATIONAL, AND WELLNESS PROGRAMS AND SERVICES. DINING SERVICE INCLUDES THREE MEALS PER DAY. MAINTENANCE, ENVIRONMENTAL SERVICES AND LAUNDRY SERVICES ALSO ARE PROVIDED AT VARIOUS LEVELS FOR TWIN TOWERS' RESIDENTS.

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

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

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

**4e** Total program service expenses ▶ 28,179,809.

ABCDEFGHIJKLOR Page 3

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	1 <input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	2 <input checked="" type="checkbox"/>	<input type="checkbox"/>
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 <input type="checkbox"/>	<input checked="" type="checkbox"/>
4 <b>Section 501(c)(3) organizations.</b> 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 <input checked="" type="checkbox"/>	<input type="checkbox"/>
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 <input type="checkbox"/>	<input checked="" type="checkbox"/>
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 <input type="checkbox"/>	<input checked="" type="checkbox"/>
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 <input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	8 <input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .	9 <input checked="" type="checkbox"/>	<input type="checkbox"/>
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 <input checked="" type="checkbox"/>	<input type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	11a <input checked="" type="checkbox"/>	<input type="checkbox"/>
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 <input type="checkbox"/>	<input checked="" type="checkbox"/>
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 <input type="checkbox"/>	<input checked="" type="checkbox"/>
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 <input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	11e <input checked="" type="checkbox"/>	<input type="checkbox"/>
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 <input type="checkbox"/>	<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	12a <input type="checkbox"/>	<input checked="" type="checkbox"/>
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 and XII is optional . . . . .	12b <input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	13 <input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	14a <input type="checkbox"/>	<input checked="" type="checkbox"/>
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, Parts I and IV . . . . .	14b <input checked="" type="checkbox"/>	<input type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .	15 <input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .	16 <input type="checkbox"/>	<input checked="" type="checkbox"/>
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 (see instructions) . . . . .	17 <input type="checkbox"/>	<input checked="" type="checkbox"/>
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 <input type="checkbox"/>	<input checked="" type="checkbox"/>
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 <input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	20a <input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	20b <input type="checkbox"/>	<input type="checkbox"/>
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	21 <input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	✓	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	✓	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		✓
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		✓
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		✓
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	✓	
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 direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		✓
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	✓	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	✓	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	✓	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		✓
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	✓	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0	<input type="checkbox"/>	<input type="checkbox"/>
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		<input type="checkbox"/>	<input type="checkbox"/>
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		<input checked="" type="checkbox"/>	<input type="checkbox"/>
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			<input type="checkbox"/>	<input type="checkbox"/>
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		<input type="checkbox"/>	<input checked="" type="checkbox"/>
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		<input type="checkbox"/>	<input type="checkbox"/>
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		<input type="checkbox"/>	<input type="checkbox"/>
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>			<input type="checkbox"/>	<input type="checkbox"/>
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		<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		<input type="checkbox"/>	<input type="checkbox"/>
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		<input type="checkbox"/>	<input checked="" type="checkbox"/>
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		<input type="checkbox"/>	<input type="checkbox"/>
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		<input type="checkbox"/>	<input type="checkbox"/>
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		<input type="checkbox"/>	<input type="checkbox"/>
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		<input type="checkbox"/>	<input type="checkbox"/>
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		<input type="checkbox"/>	<input type="checkbox"/>
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		<input type="checkbox"/>	<input type="checkbox"/>
9	<b>Sponsoring organizations maintaining donor advised funds.</b>			<input type="checkbox"/>	<input type="checkbox"/>
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		<input type="checkbox"/>	<input type="checkbox"/>
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		<input type="checkbox"/>	<input type="checkbox"/>
10	<b>Section 501(c)(7) organizations.</b> Enter:			<input type="checkbox"/>	<input type="checkbox"/>
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		<input type="checkbox"/>	<input type="checkbox"/>
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		<input type="checkbox"/>	<input type="checkbox"/>
11	<b>Section 501(c)(12) organizations.</b> Enter:			<input type="checkbox"/>	<input type="checkbox"/>
a	Gross income from members or shareholders	11a		<input type="checkbox"/>	<input type="checkbox"/>
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		<input type="checkbox"/>	<input type="checkbox"/>
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a		<input type="checkbox"/>	<input type="checkbox"/>
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		<input type="checkbox"/>	<input type="checkbox"/>
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			<input type="checkbox"/>	<input type="checkbox"/>
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a		<input type="checkbox"/>	<input type="checkbox"/>
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		<input type="checkbox"/>	<input type="checkbox"/>
c	Enter the amount of reserves on hand	13c		<input type="checkbox"/>	<input type="checkbox"/>
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		<input type="checkbox"/>	<input type="checkbox"/>
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		<input type="checkbox"/>	<input checked="" type="checkbox"/>
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b 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?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed -> OHIO
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[ ] Own website [ ] Another's website [x] Upon request [ ] Other (explain in Schedule O)
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 during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records -> JAMES L BOWERSOX, (513)719-3531, 6279 TRI-RIDGE BLVD., SUITE 320, LOVELAND, OHIO 45140

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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 organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SCOTT M. MCQUINN CEO, PRESIDENT	14.0 34.0	✓		✓				0. 439,540.	223,030.	
(2) JAMES L. BOWERSOX CFO, SECRETARY, TREASURER	8.0 40.0	✓		✓				0. 313,378.	159,691.	
(3) KEN PARCHMAN CHAIR	0.3 0.8	✓		✓				0. 0.	0.	
(4) JERRY WISSEL TRUSTEE	0.8 2.6	✓						0. 0.	0.	
(5) MIKE BRANDY TRUSTEE	0.8 1.0	✓						0. 0.	0.	
(6) DOUG BURGESS TRUSTEE	0.4 1.1	✓						0. 0.	0.	
(7) BOB CARROLL TRUSTEE	0.2 0.3	✓						0. 0.	0.	
(8) SANDRA EAST TRUSTEE (BEGINNING NOV. 2018)	0.0 0.0	✓						0. 0.	0.	
(9) JAMES LAY EXECUTIVE DIRECTOR	40.0 0.0			✓				116,384. 0.	11,836.	
(10) VICKI HICKMAN EXECUTIVE DIRECTOR	18.0 22.0			✓				53,060. 66,403.	29,605.	
(11) DENISE CORROU ADMINISTRATOR	40.0 0.0					✓		126,201. 0.	21,484.	
(12) SUSAN THIBODEAU HEALTH SERVICES	40.0 0.0					✓		103,873. 0.	3,396.	
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>							<b>399,518.</b>	<b>819,321.</b>	<b>449,042.</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>							<b>0.</b>	<b>0.</b>	<b>0.</b>	
<b>d Total (add lines 1b and 1c)</b>							<b>399,518.</b>	<b>819,321.</b>	<b>449,042.</b>	

**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 **▶** **3**

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

**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

**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 **▶** **0.**

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>	221,576.				
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	18,657.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		0.				
	<b>h Total.</b> Add lines 1a-1f . . . . .			240,233.			
<b>Program Service Revenue</b>		<b>Business Code</b>					
	<b>2a</b> <b>RESIDENT REVENUE</b>	623311	21,901,932.	21,901,932.			
	<b>b</b> <b>MEDICARE/MEDICAID</b>	623311	5,349,123.	5,349,123.			
	<b>c</b> <b>RESIDENT SERVICES</b>	623311	299,701.	299,701.			
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .						
<b>g Total.</b> Add lines 2a-2f . . . . .			27,550,756.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		1,225,536.			1,225,536.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents . . . . .	(i) Real	16,406.				
		(ii) Personal					
		<b>b</b> Less: rental expenses . . . . .	8,084.				
	<b>c</b> Rental income or (loss) . . . . .	8,322.					
	<b>d</b> Net rental income or (loss) . . . . .		8,322.		3,911.	4,411.	
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities	6,426,052.				
		(ii) Other	87,964.				
		<b>b</b> Less: cost or other basis and sales expenses . . . . .	6,490,267.	162,726.			
		<b>c</b> Gain or (loss) . . . . .	-64,215.	-74,762.			
	<b>d</b> Net gain or (loss) . . . . .		-138,977.			-138,977.	
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>					
		<b>b</b> Less: direct expenses . . . . .	<b>b</b>				
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>						
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities . . . . .						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
	<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b> <b>VENDOR REBATES</b>	623311	38,370.	38,370.				
<b>b</b> <b>USED EQUIPMENT</b>	623311	600.	600.				
<b>c</b> <b>POLLING REVENUE</b>	900099	250.			250.		
<b>d</b> All other revenue . . . . .		2,461.	2,461.				
<b>e Total.</b> Add lines 11a-11d . . . . .			41,681.				
<b>12 Total revenue.</b> See instructions . . . . .			28,927,551	27,592,187.	3,911.	1,091,220.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,074,270.	1,074,270.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	182,109.		182,109.	
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	8,776,941.	8,438,741.	338,200.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	109,802.	91,960.	17,842.	
9 Other employee benefits	1,278,879.	1,229,600.	49,279.	
10 Payroll taxes	672,405.	634,506.	37,899.	
11 Fees for services (non-employees):				
a Management	3,769,440.		3,769,440.	
b Legal	137,252.		137,252.	
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	75,360.		75,360.	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,405,083.	4,272,536.	132,547.	
12 Advertising and promotion	132,393.	2,929.	129,464.	
13 Office expenses	1,866,379.	1,748,477.	117,902.	
14 Information technology	1,615.	1,615.		
15 Royalties				
16 Occupancy	1,310,023.	1,310,023.		
17 Travel	15,111.	10,312.	4,799.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	12,180.	11,293.	887.	
20 Interest	2,845,395.	2,845,395.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,456,800.	4,452,488.	4,312.	
23 Insurance				
24 Other expenses: Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a RESIDENT ACTIVITIES	1,396,877.	1,396,877.		
b DUES & LICENSES	628,677.	598,095.	30,582.	
c BAD DEBTS	55,590.	55,590.		
d CHANGE IN GIFT ANNUITIES	28,691.		28,691.	
e All other expenses	15,144.	5,102.	10,042.	
25 Total functional expenses. Add lines 1 through 24e	33,246,416.	28,179,809.	5,066,607.	
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	18,697.	<b>1</b>	16,825.
	<b>2</b> Savings and temporary cash investments . . . . .	6,900.	<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	2,870,883.	<b>4</b>	2,170,309.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	665,141.	<b>7</b>	947,898.
	<b>8</b> Inventories for sale or use . . . . .	57,226.	<b>8</b>	57,226.
	<b>9</b> Prepaid expenses and deferred charges . . . . .	8,316.	<b>9</b>	6,574.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	118,852,164.		
	<b>b</b> Less: accumulated depreciation . . . . .	55,193,266.		
	<b>11</b> Investments—publicly traded securities . . . . .	13,912,764.	<b>11</b>	13,028,759.
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	1,351,856.	<b>15</b>	2,218,136.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	84,954,355.	<b>16</b>	82,104,625.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	2,443,562.	<b>17</b>	2,230,932.
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	7,691,085.	<b>19</b>	8,300,954.
	<b>20</b> Tax-exempt bond liabilities . . . . .	51,584,523.	<b>20</b>	54,111,210.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	18,697.	<b>21</b>	16,825.
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> 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 . . . . .	7,216,723.	<b>25</b>	7,278,537.
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	68,954,590.	<b>26</b>	71,938,458.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	5,579,388.	<b>27</b>	737,062.
	<b>28</b> Temporarily restricted net assets . . . . .	2,515,047.	<b>28</b>	1,523,775.
	<b>29</b> Permanently restricted net assets . . . . .	7,905,330.	<b>29</b>	7,905,330.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	15,999,765.	<b>33</b>	10,166,167.	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	84,954,355.	<b>34</b>	82,104,625.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>28,927,551.</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>33,246,416.</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-4,318,865.</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	<b>15,999,765.</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>-1,514,733.</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	<b>10,166,167.</b>

**Part XII Financial Statements and Reporting**

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

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2018**

**Open to Public Inspection**

Name of the organization <b>TWIN TOWERS</b>	Employer identification number <b>31-0536677</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33<sup>1</sup>/<sub>3</sub>% 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<sup>1</sup>/<sub>3</sub>% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations:
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> 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 section 501(c)(3) organization, check this box and **stop here** ►

**Section C. Computation of Public Support Percentage**

**14** Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) 14 %

**15** Public support percentage from 2017 Schedule A, Part II, line 14 15 %

**16a 33 1/3% support test—2018.** 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—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ►

**17a 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►

**b 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►

**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 Section 509(a)(2)**

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	687,314.	681,887.	755,965.	187,637.	240,233.	2,553,036.
<b>2</b> 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	25,443,932.	25,754,376.	25,941,724.	26,163,041.	27,550,756.	130,853,829.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	26,131,246.	26,436,263.	26,697,689.	26,350,678.	27,790,989.	133,406,865.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons		50,605.	103,611.	106,630.	109,557.	370,403.
<b>b</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						
<b>c</b> Add lines 7a and 7b		50,605.	103,611.	106,630.	109,557.	370,403.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						133,036,462.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6	26,131,246.	26,436,263.	26,697,689.	26,350,678.	27,790,989.	133,406,865.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,505,450.	1,392,449.	1,028,990.	1,164,859.	1,234,626.	6,326,374.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	1,505,450.	1,392,449.	1,028,990.	1,164,859.	1,234,626.	6,326,374.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	1,788.	1,148.	1,402.	3,084.	3,911.	11,333.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	51,986.	143,033.	16,273.	56,715.	41,681.	309,688.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	27,690,470.	27,972,893.	27,744,354.	27,575,336.	29,071,207.	140,054,260.

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	94.99 %
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	94.38 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	4.52 %
<b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17	<b>18</b>	4.72 %

**19a 33 1/3% support tests—2018.** 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—2017.** 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 Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised; or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.			

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

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

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	1d		
e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
Section C—Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

Section D—Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in <b>Part VI</b> ). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required—explain in <b>Part VI</b> ). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
7 <b>Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Area with horizontal dashed lines for supplemental information.

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No 1545-0047

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B
- Section 527 organizations: Complete Part I-A only

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations. Complete Part III

Name of organization <b>TWIN TOWERS</b>	Employer identification number <b>31-0536677</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) . . . . . ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities (see instructions) . . . . .

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No
- 4a Was a correction made? . . . . .  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check  if the filing organization checked box A and "limited control" provisions apply.

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) . . . . .														
<b>d</b> Other exempt purpose expenditures . . . . .														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) . . . . .														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>			If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000													
Over \$17,000,000	\$1,000,000													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) . . . . .														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>													

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?		✓	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		✓	
<b>c</b> Media advertisements?		✓	
<b>d</b> Mailings to members, legislators, or the public?		✓	
<b>e</b> Publications, or published or broadcast statements?		✓	
<b>f</b> Grants to other organizations for lobbying purposes?		✓	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?		✓	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓	
<b>i</b> Other activities?	✓		1,252.
<b>j</b> Total. Add lines 1c through 1i			1,252.
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**A PERCENTAGE OF DUES PAID TO LEADING AGE OHIO AND LEADING AGE RELATES TO LOBBYING ACTIVITIES.**

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**Part IV** Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization

Employer identification number

TWIN TOWERS

31-0536677

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Revenue and Assets. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on 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 acquisition, 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 XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	10,819,961.	10,475,247.	10,230,715.	11,405,187.	11,466,243.
<b>b</b> Contributions				32,463.	101,050.
<b>c</b> Net investment earnings, gains, and losses	-594,314.	1,392,816.	826,486.	-749,385.	398,364.
<b>d</b> Grants or scholarships	937,266.	603,838.	126,254.	121,238.	127,141.
<b>e</b> Other expenditures for facilities and programs	436,541.	444,264.	455,698.	336,312.	433,329.
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	8,850,840.	10,819,961.	10,475,247.	10,230,715.	11,405,187.

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment  0.0%
- b** Permanent endowment  93.65%
- c** Temporarily restricted endowment  6.35%

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
<b>3a(i)</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3a(ii)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3b</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land	3,773,987.	1,192,722.	0.	4,966,709.
<b>b</b> Buildings		87,884,698.	41,448,192.	46,436,506.
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		9,715,382.	5,777,705.	3,937,677.
<b>e</b> Other		16,285,375.	7,967,369.	8,318,006.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				63,658,898.

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes	0.	
(2) REFUNDABLE LIFE USE FEES	6,064,196.	
(3) ADVANCE DEPOSITS - RESIDENTS	1,115,956.	
(4) DISTRIBUTIONS PAYABLE	98,385.	
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	<b>7,278,537.</b>	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	

**Part XIII Supplemental Information.**

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

**PART IV, LINE 2b: MEDICAID RECIPIENTS ARE PERMITTED TO ALLOW THE NURSING HOME TO HOLD FUNDS IN CUSTODY FOR THE MEDICAID RECIPIENTS' BENEFIT. DISTIRUBTIONS FROM THESE FUNDS ARE MADE AT THE MEDICAID RECIPIENTS' REQUEST.**

**PART V, LINE 4, INCOME FROM THE PERMANENT ENDOWMENT FUNDS IS PRIMARILY TO BE USED FOR THE GENERAL ACTIVITIES OF THE ORGANIZATION; HOWEVER, A SMALL PORTION (LESS THAN 2% OF THE TOTAL) IS TO BE USED FOR THE UPKEEP OF THE BUILDING AND LANDSCAPED SPACES, PROVIDING PASTORAL CARE, AND SCHOLARSHIPS. THE TEMPORARY ENDOWMENT IS TO BE USED FOR BENEVOLENT CARE, PASTORAL CARE AND MAINTENANCE OF LANDSCAPED SPACES.**



**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No 1545-0047

**2018**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**  
▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

**TWIN TOWERS**

**31-0536677**

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) EAST ASIA & THE PACIFIC	0.	0.	Publicly-traded investments		230,350.
(2) SOUTH AMERICA	0.	0.	Publicly-traded investments		28,121.
(3) NORTH AMERICA	0.	0.	Publicly-traded investments		81,623.
(4) CNTRL AMERICA, CARIBBEAN	0.	0.	Publicly-traded investments		9,417.
(5) MIDDLE EAST & N. AFRICA	0.	0.	Publicly-traded investments		26,894.
(6) EUROPE	0.	0.	Publicly-traded investments		670,599.
(7) SOUTH ASIA	0.	0.	Publicly-traded investments		25,188.
(8) SUB-SAHARAN AFRICA	0.	0.	Publicly-traded investments		37,677.
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3a Subtotal</b>	<b>0.</b>	<b>0.</b>			<b>1,109,869.</b>
<b>b Total from continuation sheets to Part I</b>	<b>0.</b>	<b>0.</b>			<b>0.</b>
<b>c Totals (add lines 3a and 3b)</b>	<b>0.</b>	<b>0.</b>			<b>1,109,869.</b>

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶▶

3 Enter total number of other organizations or entities . . . . . ▶▶

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . .  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* . . . . .  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* . . . . .  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . .  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* . . . . .  Yes  No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART IV, LINE 3:

TWIN TOWERS HAD AN INTEREST IN A FOREIGN CORPORATION DURING THE TAX YEAR. HOWEVER, THEY DID NOT OWN MORE

THAN 10% OF ANY FOREIGN CORPORATION NOR DID THEY OWN AN INTEREST IN A CAPTIVE INSURANCE COMPANY.

THEREFORE, FORM 5471 IS NOT REQUIRED TO BE FILED. ALL INVESTMENTS ARE MEASURED UNDER THE FAIR VALUE ACCOUNTING

METHOD.

**SCHEDULE I  
(Form 990)**

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

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

Department of the Treasury  
Internal Revenue Service  
Name of the organization

► Attach to Form 990.  
► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047  
**2018**

**Open to Public  
Inspection**

Employer identification number

31-0536677

**TWIN TOWERS**

**Part I General Information on Grants and Assistance**

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

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) .....							
(2) .....							
(3) .....							
(4) .....							
(5) .....							
(6) .....							
(7) .....							
(8) .....							
(9) .....							
(10) .....							
(11) .....							
(12) .....							

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▲
- 3** Enter total number of other organizations listed in the line 1 table ▲

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 BENEVOLENT CARE TO RESIDENTS	45	1,074,270.	0.		
2					
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

SCHEDULE I, PART I, LINE 2: RESIDENTS MUST APPLY TO ALL GOVERNMENT SOURCES BEFORE BEING GRANTED BENEVOLENT ASSISTANCE. THE ORGANIZATION RECEIVES COPIES OF LETTERS PROVIDED BY THE ODJFS CONTAINING CONFIRMATION OF RECEIPT OF THE RESIDENTS' APPLICATIONS. APPLICATIONS DISCLOSING THE RESIDENT'S CURRENT FINANCIAL POSITION AND EFFORTS OF APPLYING TO GOVERNMENT SOURCES ARE REVIEWED AND APPROVED BY FINANCE AND THE EXECUTIVE DIRECTOR. UPON APPROVAL, BENEVOLENT ASSISTANCE IS PROVIDED IN THE FORM OF CREDITING CHARGES FROM THE RESIDENT'S MONTHLY BILLING STATEMENT AND CHARGING BENEVOLENT CARE EXPENSE.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

TWIN TOWERS

31-0536677

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

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

**1b**

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .

**2**

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**3**

- a** Receive a severance payment or change-of-control payment? . . . . .
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .
- c** Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .

**4a** ✓

**4b** ✓

**4c** ✓

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**5a** ✓

**5b** ✓

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**6a** ✓

**6b** ✓

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .

**7** ✓

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**8** ✓

**9** If "Yes" on 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 duplicate copies if additional space is needed.

For each individual whose compensation must be reported on 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 aren't 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, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(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 in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation						
SCOTT M. MCQUINN 1 CEO/PRESIDENT	0.	0.	0.	0.	0.	204,960.	0.	0.	0.
JAMES L. BOWERSOX 2 CFO/SECRETARY/TREASURER	346,550.	92,300.	690.	0.	0.	18,070.	18,070.	662,570.	92,300.
JAMES LAY 3 EXECUTIVE DIRECTOR	0.	0.	0.	0.	0.	134,426.	25,265.	473,069.	65,800.
VICKI HICKMAN 4 EXECUTIVE DIRECTOR	66,001.	18,000.	32,383.	0.	0.	4,845.	6,991.	128,220.	0.
	52,898.	0.	162.	0.	0.	15,000.	4,433.	72,493.	0.
	61,715.	4,500.	188.	0.	0.	5,000.	5,172.	76,575.	0.
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART 1, LINE 3: THE EXECUTIVE COMMITTEE OF LIFE ENRICHING COMMUNITIES, A RELATED ORGANIZATION, REVIEWS AND APPROVES THE COMPENSATION OF THE CEO. A COMPENSATION COMMITTEE, INDEPENDENT CONSULTANT AND AN INDUSTRY SURVEY ARE UTILIZED IN THE DETERMINATION OF COMPENSATION.

PART 1, LINE 4a: DURING 2018, JIM LAY, THE EXECUTIVE DIRECTOR, RECEIVED SEVERANCE PAYMENTS OF \$31,754. IN 2018, DENISE CORROU, ADMINISTRATOR, AND THE ORGANIZATION ENTERED INTO A SEVERANCE AGREEMENT WHEREBY SHE WAS ENTITLED TO \$39,889 OF SEVERANCE PAYMENTS. \$36,903 OF THIS WAS PAID IN 2018. THE REMAINING \$2,986 WAS ACCRUED IN 2018 BUT PAID IN JANUARY 2019.

PART 1, LINE 4b: EFFECTIVE JANUARY 1, 2018, THE EXECUTIVE COMMITTEE OF THE BOARD APPROVED AMENDMENTS TO THE SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN. THIS PLAN INCLUDES A COMPENSATION ARRANGEMENT TO PROVIDE RETENTION OF KEY EXECUTIVES, NAMELY THE CEO AND CFO, AND TO PROVIDE THEM WITH SUPPLEMENTAL RETIREMENT BENEFITS. THE BOARD DETERMINES ANNUALLY THE AMOUNT TO BE CONTRIBUTED TO THE PLAN AND THE EXECUTIVE HAS A NONFORFEITABLE RIGHT TO 100% OF THIS CONTRIBUTION ON THE 4TH ANNIVERSARY OF THE DECEMBER 31ST OF SUCH PLAN YEAR. NO AMOUNTS WERE PAID IN 2018.

PART 1, LINE 7: AS INDICATED IN SCHEDULE J, PART II, MEMBERS OF THE MANAGEMENT TEAM RECEIVED A BONUS BASED ON THEIR PERFORMANCE AND CERTAIN FINANCIAL PERFORMANCE RATIOS OF THE ORGANIZATION. THESE BONUSES WERE APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD.

**SCHEDULE L**  
**(Form 990 or 990-EZ)**

**Transactions With Interested Persons**

OMB No 1545-0047

**2018**

**Open To Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Employer identification number

TWIN TOWERS

31-0536677

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).  
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ \_\_\_\_\_

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

**Part II Loans to and/or From Interested Persons.**  
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
<b>Total</b>						▶ \$						

**Part III Grants or Assistance Benefiting Interested Persons.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

**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) LAVERNE M. LAY	SEE PART V	109,557.	DAILY FEES		✓
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information.**

Provide additional information for responses to questions on Schedule L (see instructions).

PART IV, LINE 1, COLUMN(b): LAVERNE M. LAY IS A RESIDENT OF TWIN TOWERS AND THE MOTHER OF THE EXECUTIVE DIRECTOR,

JIM LAY.

PART IV, LINE 1, COLUMN (d): LAVERNE M. LAY PAYS DAILY ROOM AND BOARD CHARGES AT THE CURRENT PUBLISHED RATES.

**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 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

**TWIN TOWERS**

Employer identification number

**31-0536677**

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

THE PURPOSE OF TWIN TOWERS IS TO CREATE AND MAINTAIN A CHRISTIAN COMMUNITY WHERE OLDER ADULTS CAN JOIN WITH  
ADMINISTRATION AND STAFF TO LIVE AS AN EXTENDED FAMILY AND BE ENCOURAGED TO LIVE AT THE HIGHEST POSSIBLE  
LEVEL OF INDEPENDENCE, AND IN KEEPING WITH THE PRINCIPLES ESTABLISHED BY THE UNITED METHODIST CHURCH, TO PROVIDE  
OLDER ADULTS WITH ACCOMODATIONS DESIGNED TO MEET THEIR PHYSICAL, SPIRITUAL, VOCATIONAL, SOCIAL, EMOTIONAL  
AND INTELLECTUAL NEEDS.

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

**VISION...**

WE WORK FOR THE DAY WHEN EVERYONE INVOLVED IN SENIOR LIVING FINDS FULFILLMENT THROUGH...

LIFE WITH MEANING AND PURPOSE

ENRICHING OPPORTUNITES AND EXPERIENCES

COMMUNITIES FOSTERING RELATIONSHIPS AND PERPETUATING LEGACY

**MISSION...**

WE PROVIDE EXCEPTIONAL EVERYDAY EXPERIENCES IN A CHRISTIAN COMMUNITY BY

CREATING ASSOCIATE EXPERIENCES THAT SUPPORT, ENGAGE AND EMPOWER

DELIVERING RESIDENT AND CUSTOMER EXPERIENCES THAT EXCEED EXPECTATIONS

SETTING AND SURPASSING STANDARDS FOR QUALITY AND SAFETY

GROWING CONSISTENTLY IN SERVICE AND VALUE

PRODUCING EXPANDED RESOURCES TO EXTEND OUR IMPACT.

Name of the organization <b>TWIN TOWERS</b>	Employer identification number <b>31-0536677</b>
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**VALUES:**

**WE ARE AN EXTENDED FAMILY OF MULTIPLE GENERATIONS, BOUND TOGETHER WITH...**

**RESPECT: HONORING THE DIGNITY OF ALL PEOPLE**

**INNOVATION: IGNITING ENTREPRENEURIAL INITIATIVE AND CREATIVE SOLUTIONS**

**SPIRITUALITY: PURSUING OUR PURPOSE CONSISTENT WITH CHRISTIAN PRINCIPLES**

**EXCELLENCE: STRIVING FOR EXTRAORDINARY EFFECTIVENESS AND EFFICIENCY**

**FORM 990 PART VI, SECTION A, LINE 6: LIFE ENRICHING COMMUNITIES, A NON-PROFIT CORPORATION, IS THE SOLE MEMBER OF TWIN TOWERS.**

**FORM 990, PART VI, SECTION A, LINE 7A: LIFE ENRICHING COMMUNITIES ELECTS THE BOARD OF TRUSTEES OF TWIN TOWERS.**

**FORM 990, PART VI, SECTION A, LINE 7B: LIFE ENRICHING COMMUNITIES SHALL HAVE THE FOLLOWING EXCLUSIVE POWERS:**

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

Name of the organization <b>TWIN TOWERS</b>	Employer identification number <b>31-0536677</b>
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FORM 990, PART VI, SECTION B, LINE 11: THE FINANCE COMMITTEE OF LIFE ENRICHING COMMUNITIES, THE SOLE MEMBER OF TWIN TOWERS, REVIEWS AND APPROVES THE FORM 990 AND 990-T PRIOR TO FILING. DISCUSSIONS CONCERNING THE FORM 990 AND 990-T, QUESTIONS AND ANSWERS ARE DOCUMENTED CONTEMPORANEOUSLY IN THE MINUTES OF THE FINANCE COMMITTEE MEETING. ADDITIONALLY, A COPY OF THE FORM 990 AND 990-T WAS MADE AVAILABLE TO THE BOARD OF TRUSTEES PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C: OFFICERS AND TRUSTEES ARE REQUIRED TO REPORT ANY CONFLICTS OR POTENTIAL CONFLICTS OF INTEREST AT LEAST ONCE A YEAR. A QUESTIONNAIRE IS COMPLETED, SIGNED AND DATED BY THE PERSON COMPLETING THE QUESTIONNAIRE. THE RESULTS ARE COMPILED INTO A SINGLE DOCUMENT AND REVIEWED BY SENIOR MANAGEMENT AND ARE DISTRIBUTED TO THE PERSON APPROVING ACCOUNTS PAYABLE AND SIGNING CHECKS. CONFLICTS OF INTEREST ARE MONITORED BY SENIOR MANAGEMENT TO ENSURE THAT THOSE WITH CONFLICTS DO NOT VOTE ON MATTERS WHERE THEY HAVE A CONFLICT OF INTEREST. AS PART OF THE ONBOARDING PROCESS OF NEW OFFICERS AND TRUSTEES, ANY POTENTIAL CONFLICTS OF INTEREST ARE IDENTIFIED. ANY OTHER CONFLICTS THAT ARISE DURING THE YEAR ARE COMMUNICATED VERBALLY, AND IF ANY ARE IDENTIFIED, THIS INFORMATION IS SHARED.

FORM 990, PART VI, SECTION B, LINE 15: A RELATED ORGANIZATION, LIFE ENRICHING COMMUNITIES, PAYS COMPENSATION TO THE ORGANIZATION'S CEO AND OTHER OFFICERS. TOTAL CASH COMPENSATION, INCLUSIVE OF BASE PAY, VARIABLE COMPENSATION, RETIREMENT CONTRIBUTIONS AND BENEFITS FOR APPLICABLE POSITIONS IS COMPARED TO DATA CONTAINED IN THE LEADING AGE-CENO SENIOR LIVING COMPENSATION SURVEY ( A NATIONAL INDUSTRY ORGANIZATION). COMPENSATION BANDS FOR EACH APPLICABLE POSITION WERE ALSO ESTABLISHED BASED ON THE SURVEY DATA. IN 2018, AN INDEPENDENT COMPENSATION CONSULTANT WAS ALSO USED TO REVIEW THE TOTAL COMPENSATION PACKAGE FOR THE CEO AND CFO AND MAKE RECOMMENDATIONS TO THE EXECUTIVE COMMITTEE. THE EXECUTIVE COMMITTEE OF THE LIFE ENRICHING COMMUNITIES BOARD REVIEWS AND APPROVES VARIOUS ELEMENTS OF EXECUTIVE COMPENSATION BASED ON AND AS REQUIRED BY THE ORGANIZATION'S EXECUTIVE COMPENSATION POLICY AND THE EXECUTIVE INCENTIVE PLAN. SPECIFICALLY, THE CEO'S COMPENSATION IS REVIEWED AND APPROVED BY THE EXECUTIVE COMMITTEE OF THE LIFE ENRICHING COMMUNITIES BOARD. COMPENSATION FOR OTHER EXECUTIVE TEAM MEMBERS IS DETERMINED BY THE CEO WITH RECOMMENDATIONS REVIEWED BY THE EXECUTIVE COMMITTEE OF THE LIFE ENRICHING COMMUNITIES BOARD. THESE APPROVALS WERE CONTEMPORANEOUSLY DOCUMENTED IN COMMITTEE MEETING MINUTES AND APPROVED BY THE LIFE ENRICHING COMMUNITIES BOARD. THIS PROCESS WAS LAST UNDERTAKEN IN 2018.

Name of the organization <b>TWIN TOWERS</b>	Employer identification number <b>31-0536677</b>
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FORM 990, PART VI, SECTION C, LINE 19: TWIN TOWERS MAKES ITS GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE UPON WRITTEN REQUEST. THE CONSOLIDATED ORGANIZATION'S CONDENSED FINANCIAL STATEMENTS ARE PUBLISHED IN ITS ANNUAL REPORT ON ITS WEBSITE. THE ANNUAL REPORT IS DISTRIBUTED TO FRIENDS, FAMILY MEMBERS, BUSINESS PARTNERS AND CONTRIBUTORS. AUDITED FINANCIAL STATEMENTS AND QUARTERLY BONDHOLDER FINANCIAL DISCLOSURES ARE POSTED TO ELECTRONIC MUNICIPAL MARKET ACCESS (EMMA).

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

CONTRACT SERVICES:

PROGRAM SERVICE EXPENSES	3,050,638.
MANAGEMENT AND GENERAL EXPENSES	25,666.
FUNDRAISING EXPENSES	0.
<b>TOTAL EXPENSES</b>	<b>3,076,304.</b>

PROFESSIONAL SERVICES:

PROGRAM SERVICE EXPENSES	136,415.
MANAGEMENT AND GENERAL EXPENSES	106,881.
FUNDRAISING EXPENSES	0.
<b>TOTAL EXPENSES</b>	<b>243,296.</b>

AMBULANCE SERVICES:

PROGRAM SERVICE EXPENSES	10,827.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
<b>TOTAL EXPENSES</b>	<b>10,827.</b>

Name of the organization

Employer identification number

TWIN TOWERS

31-0536677

RADIOLOGY/LABORATORY SERVICES:

PROGRAM SERVICE EXPENSES 40,222.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 40,222.

OT/PT/ST THERAPY:

PROGRAM SERVICE EXPENSES 1,034,434.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 1,034,434.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COLUMN A 4,405,083.

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

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Employer identification number

**TWIN TOWERS**

31-0536677

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) .....					
(2) .....					
(3) .....					
(4) .....					
(5) .....					
(6) .....					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) LIFE ENRICHING COMMUNITIES - 04-3660613 6279 TRI-RIDGE BLVD., SUITE 320, LOVELAND, OHIO 45140	SEE PART VII	OHIO	501(C)3	LINE 12C, III-FI/NA			✓
(2) LIFE ENRICHING COMMUNITIES FOUNDATION-06-1708088 6279 TRI-RIDGE BLVD., SUITE 340, LOVELAND, OHIO 45140	SEE PART VII	OHIO	501(C)3	LINE 12 B, II SEE PART VII			✓
(3) TWIN LAKES - 31-1708926 9840 MONTGOMERY ROAD, CINCINNATI, OHIO 45242	SEE PART VII	OHIO	501(C)3	LINE 10 SEE PART VII			✓
(4) LEC NFP-26-1133573 6279 TRI-RIDGE BLVD., SUITE 320, LOVELAND, OHIO 45140	INACTIVE	OHIO	N/A	N/A SEE PART VII			✓
(5) .....							
(6) .....							
(7) .....							

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

Cat No 50135Y

Schedule R (Form 990) 2018

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) .....												
(2) .....												
(3) .....												
(4) .....												
(5) .....												
(6) .....												
(7) .....												

**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	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) WHOLE-PERSON WELLNESS SOLUTIONS, INC. SEE PART VII	SEE PART VII	OHIO	N/A	C-CORP.	N/A	N/A	N/A		✓
(2) LEC COMMUNITY SERVICES, INC. SEE PART VII	INVESTMENT CO.	OHIO	N/A	C-CORP.	N/A	N/A	N/A		✓
(3) .....									
(4) .....									
(5) .....									
(6) .....									
(7) .....									

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

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

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

<b>2</b>	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b>	LIFE ENRICHING COMMUNITIES FOUNDATION	C	1,111,089.	CASH TRANSACTION
<b>(2)</b>	LIFE ENRICHING COMMUNITIES	M	3,769,440.	MGMT. SERVICES AGREEMENT
<b>(3)</b>	LIFE ENRICHING COMMUNITIES FOUNDATION	P	3,025,285.	CASH TRANSACTION
<b>(4)</b>	LIFE ENRICHING COMMUNITIES	Q	768,630.	CASH TRANSACTION
<b>(5)</b>	LIFE ENRICHING COMMUNITIES FOUNDATION	S	1,137,555.	CASH TRANSACTION
<b>(6)</b>	LIFE ENRICHING COMMUNITIES	P	23,192,869.	CASH TRANSACTION

**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) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
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(8) .....													
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(11) .....													
(12) .....													
(13) .....													
(14) .....													
(15) .....													
(16) .....													

**Part VII** Supplemental Information.

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

PART II, LINE 1, COLUMN B: SUPPORTING ORGANIZATION FOR TWIN TOWERS AND TWIN LAKES

PART II, LINE 2, COLUMN B: SUPPORTING FOUNDATION

PART II, LINE 2, COLUMN F: LIFE ENRICHING COMMUNITIES

PART II, LINE 3, COLUMN B: SENIOR CARE AND HOUSING

PART II, LINE 3, COLUMN F: LIFE ENRICHING COMMUNITIES

PART II, LINE 4, COLUMN F: LIFE ENRICHING COMMUNITIES

PART IV, LINE 1, COLUMN A: WHOLE-PERSON WELLNESS SOLUTIONS, INC. 26-1134796, 6279 TRI-RIDGE BLVD, SUITE 320 ,  
LOVELAND, OHIO 45140

PART IV, LINE 1, COLUMN B: WHOLE-PERSON WELLNESS CONSULTING AND EDUCATION

PART IV, LINE 2, COLUMN A: LEC COMMUNITY SERVICES, INC. 26-1130747, 6279 TRI-RIDGE BLVD, SUITE 320, LOVELAND, OHIO 45140

PART V: A CONCENTRATION ACCOUNT IN THE NAME OF LIFE ENRICHING COMMUNITIES FOUNDATION IS USED TO  
SWEEP THE DAILY RESIDUAL CASH FROM THE OPERATING ACCOUNT OF TWIN TOWERS, TWIN LAKES, AND LIFE ENRICHING  
COMMUNITIES, RELATED TAX-EXEMPT ORGANIZATIONS. IF ADDITIONAL FUNDS ARE NEEDED TO COVER DISBURSEMENTS FROM THE  
ENTITIES' OPERATING ACCOUNT, THE FUNDS ARE TRANSFERRED FROM THE CONCENTRATION ACCOUNT. THE MAJORITY OF THE  
TRANSFERS SHOWN BETWEEN THE ORGANIZATION AND LIFE ENRICHING COMMUNITIES FOUNDATION ARE THE ORGANIZATION'S  
TOTAL DAILY DEPOSITS AND TOTAL DAILY DISBURSEMENTS, LESS AMOUNTS SPECIFICALLY INCLUDED ON OTHER LINES OF  
SCHEDULE R, PART V. ALL PAYROLL TRANSACTIONS AND MOST ACCOUNTS PAYABLE TRANSACTIONS WERE PROCESSED  
THROUGH THE ACCOUNTS OF LIFE ENRICHING COMMUNITIES. THE MAJORITY OF THE TRANSFERS SHOWN BETWEEN THE  
ORGANIZATION AND LIFE ENRICHING COMMUNITIES ARE THE ORGANIZATION'S PAYROLL AND DISBURSEMENT COSTS  
LESS AMOUNTS SPECIFICALLY INCLUDED ON OTHER LINES OF SCHEDULE R, PART V.