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2009 Annual Report

Security in an Uncertain Time

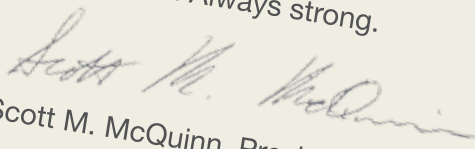
No one will deny that 2009 was one of the most challenging years many of us can remember. With the economy still reeling from the events of 2008, we experienced declines in our independent living occupancy that were unprecedented. We watched as real estate values continued to plummet which created an aura of uncertainty for those people considering a move to our communities.

Throughout this tenuous time, Life Enriching Communities has been able to maintain a strong financial position. You'll notice from our financial performance (on page 11) that our efforts to keep a sharp focus on revenue and expenses while maintaining a high quality of service have been successful. Our laser focus enabled Standard & Poor's to maintain our BBB credit rating and stable outlook at a time when other communities were being downgraded.

Sometimes it is difficult to know what's going to happen next. In times like these, it's a comfort to realize that Life Enriching Communities has provided safe and secure senior living for over 110 years at our Twin Towers campus and more recently at our Twin Lakes campus in Montgomery. This vibrant organization has provided for residents before World War I, through the Great Depression, a second World War and in other difficult times.

Although the future may seem uncertain right now, we look forward in anticipation as we continue to find ways to serve older adults.

Always there. Always strong.


Scott M. McQuinn, President/CEO

Strategic Plan Off To A Great Start

The enthusiasm generated by the teams of residents, associates and board members in the planning phase of the strategic plan carried over into the implementation phase in 2009.



- The continuous improvement efforts focused on the voice of the customer by conducting 14 focus groups with key stakeholders at both Twin Towers and Twin Lakes. Focus groups included residents, associates, volunteers, business partners and the general community. The groups were an important first step in identifying the positive and negative perceptions of Life Enriching Communities (LEC). The team is focusing their 2010 efforts on improving processes and services to exceed the expectations of our residents and other customers.
- The LEC University, offering on-site education and training programs for the leadership team, held 12 classes designed to improve the skills of directors, managers and supervisors. The LEC University program was so successful it is being expanded to all associates.
- Associates at both Twin Towers and Twin Lakes participated in surveys to assess their level of engagement in whole person wellness to establish a baseline for further implementation of our Way of Wellness.
- The LEC Leadership team participated in a self-evaluation of LEC utilizing the principles of the nationally acclaimed Malcolm Baldrige Quality Award to determine our baseline understanding of quality and performance excellence. These results will form the basis of an improvement plan to be implemented in 2010.
- Several projects/opportunities for growth were identified, two of which took form in 2009: The initial planning/design of the Health Services Building at Twin Towers and the development of Life Enriching Home Services. Both projects expand our potential to better serve our changing customers.

“Our vision is to be a world class leader in services to older adults” commented Scott McQuinn, LEC President and CEO, “this focused approach to the strategic plan will continue to yield the positive results needed to achieve our goal.”

Credit Rating “Affirmed” By Standard & Poor’s

In an economic climate where the credit ratings of many senior living communities across the country have been downgraded, Standard & Poor’s affirmed its ‘BBB’ long-term rating and underlying rating (SPUR) on Life Enriching Communities (LEC), Ohio’s series 2006A-2006C revenue bonds, issued by Hamilton County Hospital Commission and Hamilton County. The ‘stable’ outlook was maintained as well.

Life Enriching Communities, doing business as Twin Towers and Twin Lakes, is the only Senior Living organization based in Hamilton County to have its credit rating affirmed in 2009.

New Health Services Building Planned for Twin Towers

Planning and design began in 2009 for a new Health Services Building on the Twin Towers campus. The four-story building will be the new home for Memory Support Assisted Living, Short Term Rehabilitation and Long Term Nursing Services.

“The current Health Pavilion, which was completed in 1962, has served residents well but the structure is not conducive to modern service practices such as Whole Person Wellness,” says René Sharp, Twin Towers’ Executive Director. The new building will incorporate the household model in its design which is more comfortable for residents and more efficient for providing services.

The \$20 million project is being managed by Greenbrier Development located in Dallas, Texas. Greenbrier was selected for their expertise in re-positioning established senior living communities across the country. The architectural design of the building is being done by SFCS, Inc. based in Charlotte, N.C. and the interiors are being designed by Faulkner Design Group from Dallas, Texas.

Construction is anticipated to begin in 2011 with the building completed in 2012. We will launch a capital campaign to help support this very important improvement to the campus.

National Exposure for LEC Wellness Philosophy

Life Enriching Communities’ continues to be recognized as leaders in integrating the philosophy of whole person wellness into operational structures of senior living communities.

In March 2009, Monica Smith, Twin Lakes’ Executive Director and Jan Montague, nationally known wellness consultant, were among other notables in a panel presentation titled “Best Practices in Senior Living: Whole-person Wellness” at the National Council on Aging/American Society on Aging Annual Conference held in Las Vegas, Nevada

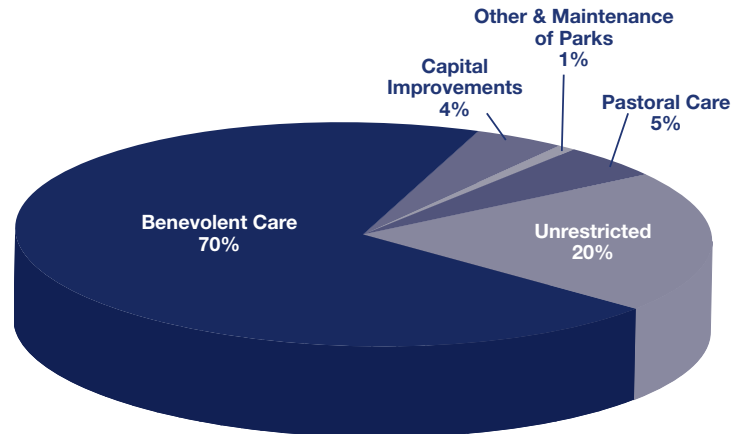
In December 2009, Christel Cousino, Director of Life Opportunities and Jim D’Wolf, Director of Dining Services presented “Integrating Dining into Your Wellness Experience” to attendees of the International Council on Active Aging Annual Conference in Orlando, Florida.



Financial Highlights for 2009

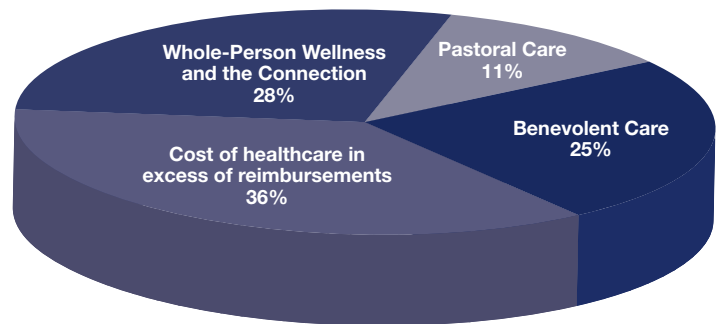
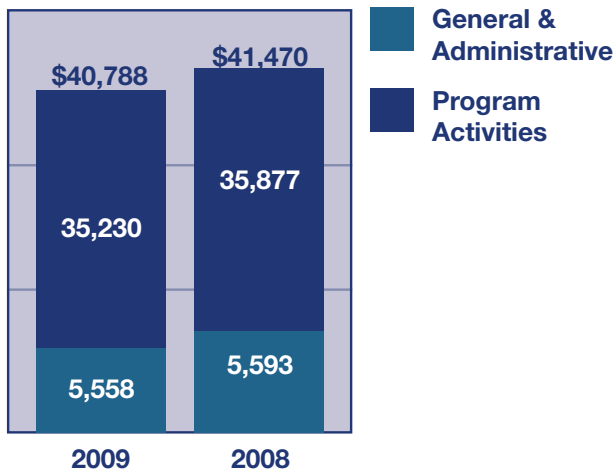
Total Residents Served at Twin Towers & Twin Lakes in 2009

	Twin Lakes	Twin Towers	Totals
Apartments	113	151	264
Patio Homes/Villas	151	149	300
Assisted Living	33	138	171
Day Stay		95	95
Nursing Care	159	238	397
Totals	456	676	1132



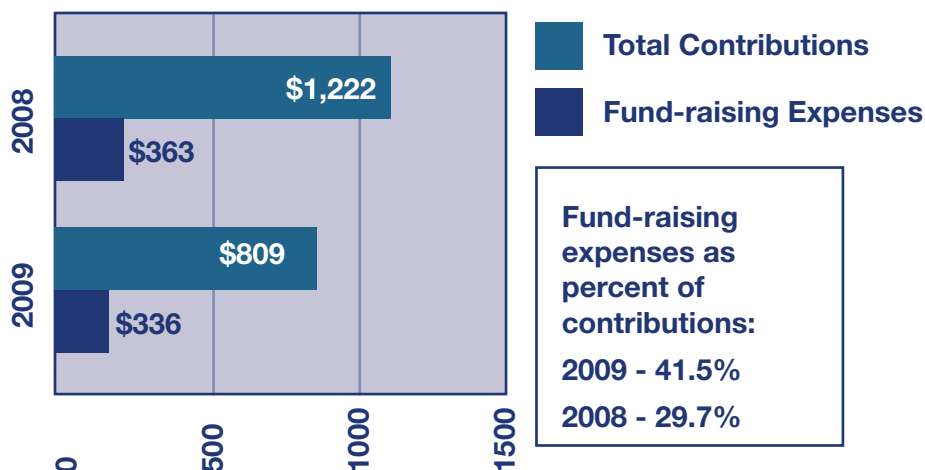
2009 Donations by Purpose

2009 & 2008 Classification of Operating Expense (000's)



2009 Program & Ministry Subsidies

Fund-raising cost as percent of total funds raised (000's)



Condensed Consolidated Financial Statements

For the Years Ended December 31, (in thousands of dollars)

Balance Sheet

ASSETS	2009	2008
Current Assets	\$18,741	\$15,940
Investments	35,912	32,997
Investments Whose Use is Limited by Bond Indenture	10,553	12,607
Property and Equipment (Net)	138,693	141,011
Other Long Term Assets	4,141	3,831
Total Assets	\$208,040	\$206,386
LIABILITIES AND NET ASSETS		
Current Liabilities	15,818	12,327
Long Term Refundable Life Use Fees/Entry Fees	43,730	48,548
Long Term Debt	98,810	100,596
Other Liabilities	569	447
Total Liabilities	158,927	161,918
Net Assets:		
Unrestricted	38,546	34,607
Temporarily and Permanently Restricted	10,567	9,861
Total Net Assets	49,113	44,468
Total Liabilities and Net Assets	\$208,040	\$206,386

Statement Of Revenue And Expenses

REVENUE	2009	2008
Net Resident Revenue	\$35,569	\$34,706
Amortization of Refundable Life Use Fees	2,831	2,495
Interest and Dividend Income	974	2,065
Other Revenue	1,160	1,190
Net Resident Services Revenue	\$40,534	\$40,456
EXPENSES		
Salary, Wages, Benefits and Related Expenses	20,491	20,631
General and Administrative	1,902	2,186
Food, Supplies and Other Expense	3,904	3,858
Utilities, Insurance, and Real Estate Taxes	4,689	4,656
Depreciation and Amortization	5,755	5,566
Interest	4,047	4,573
Total Operating Expenses	40,788	41,470
Excess of Revenue Under Expenses	(254)	(1,014)
Realized and Unrealized Gains on Investments	3,059	(5,786)
Interest, Dividends and Gains From Endowments	545	-
Other Non-operating Gains/(Losses)	487	(469)
Contributions:		
Temporarily & Permanently Restricted	642	440
Unrestricted	167	781
Total Non-operating Income	4,900	(5,034)
CHANGE IN NET ASSETS	\$4,646	\$(6,048)

Gifts to Life Enriching Communities Foundation

On behalf of the residents of both Twin Towers and Twin Lakes who benefit from your gifts, we wish to express our sincere appreciation to the individuals who contributed during the 2009 calendar year. Your generous support helped to fulfill our mission. Thank you for expressing your loving care to our residents with your generous gifts.

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Mr. Shad Adams
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Twin Towers Sunday School Class
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