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Foundation

## Life Enriching Communities 2018 ANNUAL REPORT

Well, more often than not, when I am at Twin Towers or Twin Lakes, someone, either a resident, associate or family member will tell me what a great place it is. This happens through direct statements or indirectly through stories. Sometimes I receive written notes stating these very positive things about our communities.

This year we introduced the Grateful Hearts program which has further fostered this goodwill. This program encourages people to contribute to the Life Enriching Communities Foundation in honor of an associate with whom they have had a very positive experience accompanied by a written note about that experience. The note is shared with the associate along with the fact that someone has contributed to the Foundation in their honor. The content of the notes fill many pages and leaves no doubt that our associates are engaged with their hearts and minds. What's more, the thoughtful notes demonstrate that the service excellence culture we have is thriving.

In 2018, we were able to complete and open Phase I of the Twin Lakes expansion project, enhancing and enlarging an already thriving community. We strengthened the leadership at Twin Towers and began a process to greatly enhance the resident experience, particularly through the dining and health care areas.

Through an extensive strategic planning process, LEC adopted three organizational objectives as a focus for success into the future - Increasing Associate Retention, Establishing Sustainable Access to Sources of Talent, and Achieving Balanced Mission Support.

LEC's fiscal strength was recognized again as our investment grade credit rating was affirmed by Fitch Ratings at 'BBB-' with a stable outlook.

The LEC Foundation was blessed with an amazing gift from the Estate/Trust of Thomas R. Huheey and Martha Gelwicks Huheey of more than \$1.6 million. This family had been blessed through multiple generations and wanted to return that blessing.

We look forward to 2019 as we complete the independent living work at Twin Lakes and begin the work on the memory care assisted living, further the work on repositioning Twin Towers for the future, continue to develop our continuing care at home program, Confident Living, and further develop our partnerships and seek other strategic affiliations or growth opportunities to further our mission.

We continue to make investments in both people and property that result in short-term and long-term growth. Collectively, we have great stories to tell. I look forward to the future as the next stories unfold!



Scott M. McQuinn  
President/CEO  
Life Enriching Communities



Shirley M. Davies Community Center



Courtyard



Copperlight Café



Bishop Gregory V. Palmer, West Ohio Conference of the United Methodist Church and Scott McQuinn, CEO, Life Enriching Communities.

## Twin Lakes Continues to Grow

In June, 2018 Twin Lakes celebrated the completion of a \$52 million expansion to the Montgomery campus. While this major project, which began in the fall of 2016, added 45 apartments and 22 villa homes for independent lifestyles, it also included much needed amenities not only for current residents but those for generations to come.

The campus now offers the Shirley M. Davies Community Center, a 4,145 sq. ft. multi-purpose center that can be divided into three smaller rooms with state of the art audio-visual services that can be tailored to one room or all three. It serves as a warm, inviting gathering place for residents, their families and friends, to celebrate, learn and entertain.

One of the brightest additions is the Copperlight Café, a casual dining venue, located near the new welcome center serving residents and their guests throughout the day. It adjoins the beautifully landscaped new Courtyard which offers the perfect backdrop for outdoor programs and events.

Consistent with our Christian heritage, the areas of the new expansion were consecrated for service by Bishop Gregory V. Palmer, West Ohio Conference of the United Methodist Church.

To complement the community-based amenities, The Exchange at Twin Lakes, a 12,859 sq. ft. retail building was completed and is home to Stone Creek Dining Company, Toast & Berry and Athletico.

## Fitch Rating Affirms Financial Strength

Fitch Ratings has acknowledged the financial strength of Life Enriching Communities (LEC) with a 'BBB-' (stable outlook) investment grade credit rating for the fourth consecutive year. The long term credit rating and underlying rate (SPUR) applies to LEC's Ohio series 2012, 2016 and 2017A revenue bonds, which were issued by the Hamilton County Hospital Commission.

## New Leadership to Drive Re-Positioning at Twin Towers

Vicki Hickman, RN stepped in as Executive Director/Administrator at Twin Towers in mid 2018 to begin a journey of re-positioning the community for the future. Her extensive experience in healthcare settings and being a licensed Nursing Home Administrator are important and useful in guiding Twin Towers through this transition. Vicki has been with LEC since mid-2017 serving as the Director of Strategic Clinical Initiatives.



**Vicki Hickman**  
Executive Director, Twin Towers

## Commitment to a Strong Future – Organizational Objectives Defined

Through an extensive strategic planning process, LEC adopted three organizational objectives as a focus for success into the future – Increasing Associate Retention, Establishing Sustainable Access to Sources of Talent, and Achieving Balanced Mission Support.

These objectives focus on the segments of the operation that are most critical for long term success.

- Increasing Associate Retention – ensuring that our associates feel supported and valued at work thus ensuring that LEC is considered a desirable place to work.
- Establishing Sustainable Access to Sources of Talent – Improve LEC's perception as the “most desirable place to work” and establish/strengthen relationships with organizations to garner a steady stream of referrals.
- Achieving Balanced Mission Support – expand our resources by identifying areas where we can increase efficiencies and be good stewards of the resources entrusted to us.

A cross-departmental team has been identified for each objective to identify and drive the actions necessary to achieve success. Business unit, departmental and individual goals have all been aligned with these organizational objectives to create clear focus and direction for the coming years.



Martha and Tom Huheey

## Life Enriching Communities Foundation Blessed with Major Gift

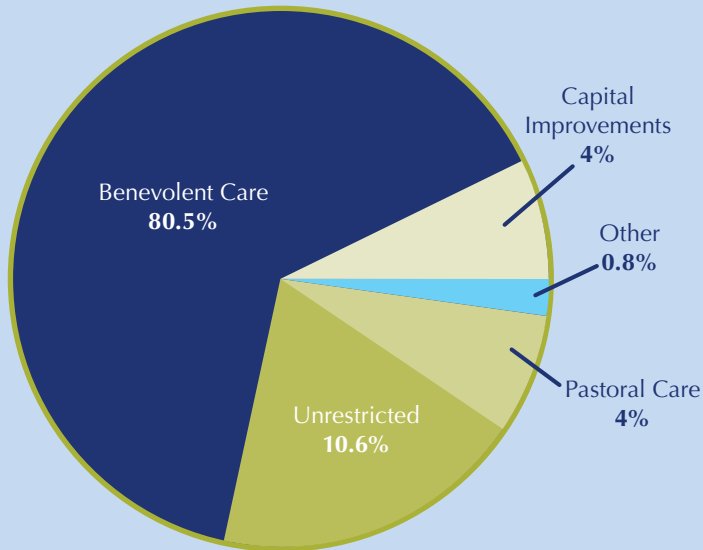
The Life Enriching Communities Foundation received an incredibly generous gift of \$1,612,500 from the Estate/Trust of Thomas R. Huheey and Martha Gelwicks Huheey to support the Benevolent Care Endowment. Martha Huheey, former resident of Twin Lakes, considered the gift because of the outstanding care and service she received at

Twin Lakes, as well as, the care her mother received at Twin Towers decades ago. Since Twin Lakes and Twin Towers had played such a caring, familial role in their lives, it only made sense she would make a donation to the Life Enriching Communities Foundation.

The income from this permanently restricted investment will provide significant funds to support residents at both Twin Towers and Twin Lakes in need of compassionate care due to outliving their personal finances.

# Financial Highlights for 2018

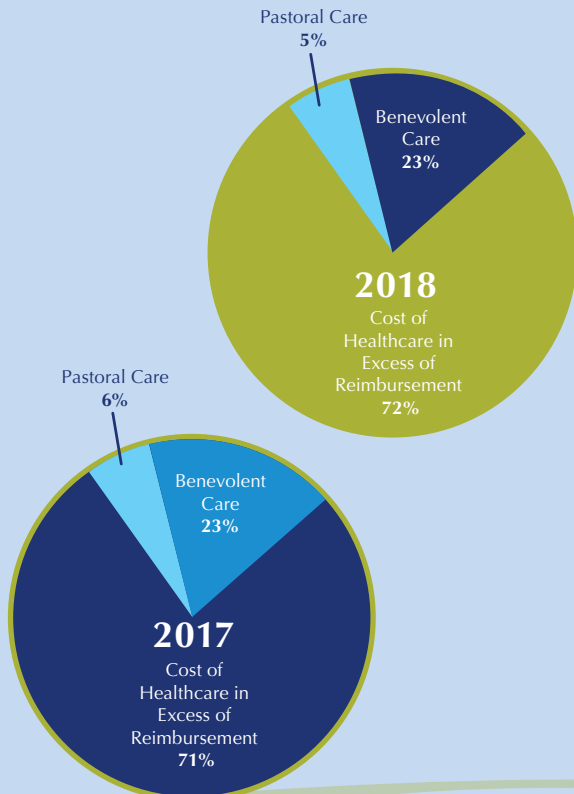
**DONATIONS BY PURPOSE**  
 TOTAL FOR 2018 - \$2,303,000  
 TOTAL FOR 2017 - \$893,000



**2018 & 2017 OPERATING EXPENSE BY CLASSIFICATION (000's)**

2018	2017	
\$50,649	\$46,111	Program Activities
7,650	7,434	Non-Program Support
522	454	Fundraising
\$58,821	\$53,999	Total Expenses
13.0%	13.8%	General & Administrative Expenses as % of Total Expenses

**UNCOMPENSATED MINISTRY EXPENSE**  
 TOTAL FOR 2018 - \$5,748,000  
 TOTAL FOR 2017 - \$5,067,000



**TOTAL RESIDENTS AND COMMUNITY MEMBERS SERVED AT TWIN TOWERS AND TWIN LAKES IN 2018**

2018	Twin Lakes	Twin Towers	Confident Living	Totals
Independent Living	369	278		647
Assisted Living	37	144		181
Nursing Care	204	332		536
Connection	37	335		372
Confident Living Members			66	66
<b>Totals</b>	<b>647</b>	<b>1,089</b>	<b>66</b>	<b>1,802</b>

# Condensed Consolidated Financial Statements

For the Years Ending December 31 (in thousands of dollars)

<b>BALANCE SHEET</b>		
<b>ASSETS</b>	<b>2018</b>	<b>2017</b>
Current Assets	\$21,094	\$19,038
Investments	87,780	75,678
Investments Whose Use is Limited by Bond Indenture	34,341	59,874
Property and Equipment (Net)	199,501	186,601
Other Long Term Assets	2,839	3,006
<b>Total Assets</b>	<b>\$345,555</b>	<b>\$344,197</b>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities	\$25,601	\$30,053
Long Term Refundable Entrance Fees	85,172	66,094
Long Term Debt	193,579	196,625
Other Liabilities	1,408	1,466
<b>Total Liabilities</b>	<b>305,760</b>	<b>294,238</b>
<b>NET ASSETS</b>		
Unrestricted Net Assets	28,914	37,840
Donor Restricted Net Assets	10,881	12,119
<b>Total Net Assets</b>	<b>39,795</b>	<b>49,959</b>
<b>Total Liabilities and Net Assets</b>	<b>\$345,555</b>	<b>\$344,197</b>
<b>CONDENSED STATEMENT OF REVENUE AND EXPENSES AND CHANGES IN NET ASSETS</b>		
<b>For the Twelve Months Ending December 31 (in thousands of dollars)</b>		
<b>REVENUE AND SUPPORT</b>	<b>2018</b>	<b>2017</b>
Net Resident Revenue	\$45,799	\$43,144
Amortization of Refundable Entrance Fees	3,807	3,095
Interest and Dividend Income	2,378	1,775
Unrestricted Contributions	245	587
Other Revenue	1,115	837
<b>Net Resident Services Revenue and Support</b>	<b>53,344</b>	<b>49,438</b>
<b>EXPENSES</b>		
Salary, Wages, Benefits and Contract Services	28,890	27,058
General and Administrative	3,451	3,748
Food, Supplies and Other Expense	4,724	4,382
Utilities, Insurance and Real Estate Taxes	5,398	4,648
Depreciation and Amortization	9,240	8,274
Interest	7,118	5,889
<b>Total Operating Expenses</b>	<b>58,821</b>	<b>53,999</b>
<b>Excess of Revenue Under Expenses</b>	<b>(5,477)</b>	<b>(4,561)</b>
Realized and Unrealized (Losses) Gains on Investments	(5,954)	5,965
Interest, Dividends and (Losses) Gains From Endowments	(716)	1,309
Other Non-Operating (Losses) Gains	(74)	(332)
Donor Restricted Contributions	2,057	306
<b>Total Non-operating Income (Expense)/Income</b>	<b>(4,687)</b>	<b>7,248</b>
<b>CHANGE IN NET ASSETS</b>	<b>(\$10,164)</b>	<b>\$2,687</b>

Certain reclassifications for 2017 were made to conform to 2018 presentation.

## A SPECIAL THANK YOU TO OUR DONORS

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 and organizations who contributed December 31, 2018 through May 2019. Thank you for expressing your loving care to our residents with your generous gifts.

Ms. Louisa Adams	Ms. Donna M. Betz	Mr. and Mrs. Jim Bussey	Mrs. Mary Helen Dunham
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## A SPECIAL THANK YOU TO OUR DONORS

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