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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013 , 2013, and ending 12-31-2013

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Heritage Day Health Centers

Doing Business As
SEE SCHEDULE O

Number and street (or P O box if mail is not delivered to street address) | Room/suite
2335 North Bank Drive
Suite

City or town, state or province, country, and ZIP or foreign postal code
Columbus, OH 43220

D Employer identification number
31-1358042

E Telephone number
(614) 451-2151

G Gross receipts $ 6,350,882

F Name and address of principal officer
TERRY ALLTON
2335 NORTH BANK DRIVE
COLUMBUS, OH 43220

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

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

H(c) Group exemption number ▶ 5048

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

J Website: ▶ www nationalchurchresidences org

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

L Year of formation 1992

M State of legal domicile OH

Part I Summary

1 Briefly describe the organization's mission or most significant activities
PROVIDE COMPREHENSIVE ADULT DAY SERVICES TO ADULTS WITH COGNITIVE AND PHYSICAL IMPAIRMENTS

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	3
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	212
6	Total number of volunteers (estimate if necessary)	**6**	228
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	18,498
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	20,668

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	827,773	605,559
9	Program service revenue (Part VIII, line 2g)	5,439,178	5,566,953
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	28,851	513
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	126,874	21,297
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,422,676	6,194,322
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,866,131	3,982,099
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶69,565		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,705,251	2,489,500
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	6,571,382	6,471,599
19	Revenue less expenses Subtract line 18 from line 12	-148,706	-277,277

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	6,317,660	6,110,760
21	Total liabilities (Part X, line 26)	4,417,641	4,580,659
22	Net assets or fund balances Subtract line 21 from line 20	1,900,019	1,530,101

Part II Signature Block

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

Sign Here

****** 2014-11-03
Signature of officer Date

STEVEN A VANCAMP VICE PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Anthony S LaNasa CPA				P01049857

Firm's name ▶ HW&CO — Firm's EIN ▶

Firm's address ▶ 23240 Chagrin Blvd Suite 700
Cleveland, OH 441225450

Phone no (614) 451-2151

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☑

1 Briefly describe the organization's mission

THE MISSION OF THE NATIONAL CHURCH RESIDENCES IS TO PROVIDE QUALITY HOUSING AND CARE AT AFFORDABLE PRICES IN COMMUNITIES OF CARING PERSONS OUR MINISTRY IS NATIONAL IN SCOPE AND ORIGINATES FROM A CHRISTIAN COMMITMENT OF SERVICE TO OLDER ADULTS, WHICH BEGAN IN 1961

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 $ 6,046,320 including grants of $) (Revenue $ 5,569,752)

PROVISION OF DAY SERVICES WHICH INCLUDES HEALTH MONITORING, EDUCATION AND MEDICATION ADMINISTRATION, PERSONAL CARE, THERAPEUTIC ACTIVITIES AND SOCIAL SERVICES INCLUDING REFERRAL, COUNSELING AND CAREGIVER SUPPORT

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** ▶ 6,046,320

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 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		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
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		No
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		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	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? *If so, complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
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)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response 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 . .	1a	13		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	212		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
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			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

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

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	3		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	3		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	**3**			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**			No
6	Did the organization have members or stockholders?	**6**		Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**		Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	**8a**		Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**			No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**		No
b	Other officers or key employees of the organization	**15b**		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☑ Another's website ☑ Upon request ☐ 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, physical address, and telephone number of the person who possesses the books and records of the organization

▶ STEVEN A VANCAMP 2335 NORTH BANK DRIVE
COLUMBUS, OH 43220 (614) 451-2151

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, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related 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) Paul W Bloomfield Director	1 2 0	X								
(2) A Kenneth Pierce Director	1 2 0	X								
(3) Mike Flowers Director	1 2 0	X								
(4) Terry Allton President EFFECTIVE 10/2013	1 49 9			X				0	172,738	37,279
(5) Judith Naderhoff VP/Secretary/Treasurer	1 49 9			X				0	193,239	43,827
(6) Joseph R Kasberg VICE PRESIDENT	1 49 9			X				0	347,771	44,991
(7) Joseph B Kuyoth JR PRESIDENT THRU 10/2013	1 49 9			X				0	230,076	31,411
(8) Daniel C Fagan VP H&CS Operations	40 0 0 0					X		120,941	0	11,398

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			
1b **Sub-Total** ▶										
c **Total from continuation sheets to Part VII, Section A** ▶										
d **Total (add lines 1b and 1c)** ▶								120,941	943,824	168,906

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 ▶ 1

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
Breech Sheila Enterprises LLC, PO Box 304 LEWIS CENTER OH 43035	Client Meals	272,665

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 ▶ 1

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
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a 16,835				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e 146,175				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 442,549				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		605,559			
Program Service Revenue			Business Code				
	2a	CLIENT FEES	623990	663,472	663,472		
	b	GRANTS & SERVICE CONTR	623990	4,903,481	4,903,481		
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . . ▶		5,566,953			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		13			13
	4	Income from investment of tax-exempt bond proceeds . . ▶		0			
	5	Royalties . . . . . ▶		0			
			(i) Real / (ii) Personal				
	6a	Gross rents	177,857				
	b	Less rental expenses	156,560				
	c	Rental income or (loss)	21,297 / 0				
	d	Net rental income or (loss) . . . . . ▶		21,297	2,799	18,498	
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	500				
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)	500				
	d	Net gain or (loss) . . . . . ▶		500			500
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from fundraising events . . ▶		0			
	9a	Gross income from gaming activities See Part IV, line 19 . . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from gaming activities . . ▶		0			
	10a	Gross sales of inventory, less returns and allowances . a					
	b	Less cost of goods sold . . b					
	c	Net income or (loss) from sales of inventory . . ▶		0			
		Miscellaneous Revenue	Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d . . . . . ▶		0			
	12	**Total revenue.** See Instructions . . . . . ▶		6,194,322	5,569,752	18,498	513

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 governments and organizations in the United States See Part IV, line 21	0			
2 Grants and other assistance to individuals in the United States See Part IV, line 22	0			
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	3,168,916	3,168,916	0	0
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	536,253	536,253	0	0
10 Payroll taxes	276,930	276,930	0	0
11 Fees for services (non-employees)				
a Management	323,398	0	323,398	0
b Legal	9,025	0	9,025	0
c Accounting	6,800	0	6,800	0
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	77,957	8,392	0	69,565
12 Advertising and promotion	25,764	25,764	0	0
13 Office expenses	28,071	28,071	0	0
14 Information technology	42,293	42,293	0	0
15 Royalties . .	0			
16 Occupancy	170,025	170,025	0	0
17 Travel	19,505	19,505	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	82,531	82,531	0	0
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	304,599	304,599	0	0
23 Insurance	88,129	88,129	0	0
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 TRANSPORTATION	429,290	429,290	0	0
b REPAIRS & MAINTENANCE	347,909	347,909	0	0
c PATIENT MEALS	366,321	366,321	0	0
d PROGRAM SUPPLIES AND DRUGS	114,169	114,169	0	0
e All other expenses	53,714	37,223	16,491	
25 **Total functional expenses.** Add lines 1 through 24e	6,471,599	6,046,320	355,714	69,565
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 ▶ ☐ 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
Assets	1	Cash–non-interest-bearing		576,918	1	333,911
	2	Savings and temporary cash investments		0	2	0
	3	Pledges and grants receivable, net		0	3	0
	4	Accounts receivable, net		1,025,873	4	994,177
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		0	5	0
	6	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		0	6	0
	7	Notes and loans receivable, net		0	7	0
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		32,615	9	54,376
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 7,439,857			
	b	Less accumulated depreciation	10b 2,879,553	4,512,066	10c	4,560,304
	11	Investments—publicly traded securities		0	11	0
	12	Investments—other securities See Part IV, line 11		0	12	0
	13	Investments—program-related See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
	15	Other assets See Part IV, line 11		170,188	15	167,992
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		6,317,660	16	6,110,760
Liabilities	17	Accounts payable and accrued expenses		548,567	17	713,263
	18	Grants payable		0	18	0
	19	Deferred revenue		0	19	0
	20	Tax-exempt bond liabilities		3,148,415	20	3,054,096
	21	Escrow or custodial account liability Complete Part IV of Schedule D		0	21	0
	22	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		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		720,659	23	720,659
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		0	25	92,641
	26	**Total liabilities.** Add lines 17 through 25		4,417,641	26	4,580,659
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		1,416,264	27	1,231,834
	28	Temporarily restricted net assets		483,755	28	298,267
	29	Permanently restricted net assets		0	29	0
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		1,900,019	33	1,530,101
	34	Total liabilities and net assets/fund balances		6,317,660	34	6,110,760

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,194,322
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,471,599
3	Revenue less expenses Subtract line 2 from line 1	3	-277,277
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,900,019
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-92,641
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,530,101

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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 ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Heritage Day Health Centers

Employer identification number
31-1358042

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? **11g(i)**		
(ii) A family member of a person described in (i) above? **11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

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

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(see instructions))**	**(iv)** Is the organization in col **(i)** listed in your governing document?		**(v)** Did you notify the organization in col **(i)** of your support?		**(vi)** Is the organization in col **(i)** organized in the U S ?		**(vii)** Amount of monetary support
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	4,822,951	4,929,911	5,467,341	6,266,951	6,172,512	27,659,666
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	4,822,951	4,929,911	5,467,341	6,266,951	6,172,512	27,659,666
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 **Public support.** Subtract line 5 from line 4						27,659,666

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	4,822,951	4,929,911	5,467,341	6,266,951	6,172,512	27,659,666
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	235,181	216,876	210,272	226,845	177,870	1,067,044
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0
11 **Total support** (Add lines 7 through 10)						28,726,710

12 Gross receipts from related activities, etc (see instructions) **12**

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	**14**	96 286 %
15 Public support percentage for 2012 Schedule A, Part II, line 14	**15**	96 364 %

16a **33 1/3% support test—2013.** 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—2012.** 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—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2013.** 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—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test		
Return Reference	Explanation	

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Heritage Day Health Centers

Employer identification number
31-1358042

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds 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? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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" to Form 990, Part IV, line 8.

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) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's 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" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

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

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

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	(b) (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance					
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance					

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

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶

The percentages in 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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to 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
1a Land		612,333		612,333
b Buildings		3,492,126	1,269,334	2,222,792
c Leasehold improvements		1,312,797	493,174	819,623
d Equipment		2,003,352	1,104,600	898,752
e Other		19,249	12,445	6,804
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				4,560,304

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to 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		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to 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
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX **Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

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

Part X **Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	0
OBLIGATION ON FINANCIAL INSTRUMENTS	92,641
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	92,641

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' to Form 990, Part IV, line 12a.

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

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

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

Return Reference	Explanation

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**
▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Heritage Day Health Centers

Employer identification number
31-1358042

Part I Questions Regarding Compensation

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, 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 reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)Terry Allton President EFFECTIVE 10/2013	(i) (ii)	0 153,731	0 18,671	0 336	0 24,333	0 12,946	0 210,017	0 0
(2)Judith Naderhoff VP/Secretary/Treasurer	(i) (ii)	0 165,439	0 27,573	0 227	0 30,834	0 12,993	0 237,066	0 0
(3)Joseph R Kasberg VICE PRESIDENT	(i) (ii)	0 217,346	0 82,000	0 48,425	0 35,233	0 9,758	0 392,762	0 0
(4)Joseph B Kuyoth JR PRESIDENT THRU 10/2013	(i) (ii)	0 173,881	0 55,000	0 1,195	0 29,714	0 1,697	0 261,487	0 0

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

Return Reference	Explanation
Part I, Line 4B	Participation in 457 (F) Plan Joseph R Kasberg $42,835
Part I, Line 3	National Church Residences, A related organization, establishes the top management official's compensation THe following methods were used by National Church Residences to establish compensation levels Compensation committee, independent compensation consultant, form 990 of other organizations, written employment contract, compensation survey or study, approval by the board or compensation committee

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Heritage Day Health Centers

Employer identification number
31-1358042

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	FRANKLIN COUNTY OHIO	31-6400067	72127PASO	04-30-2012	3,339,000	FRANKLIN COUNTY ADJUSTABLE RATE		X		X		X
B	FRANKLIN COUNTY OHIO	31-6400067		06-20-2013	250,000	FRANKLIN COUNTY ADJUSTABLE RATE DE		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	532,426	2,478		
2	Amount of bonds legally defeased	0	0		
3	Total proceeds of issue	3,339,000	250,000		
4	Gross proceeds in reserve funds	0	0		
5	Capitalized interest from proceeds	0	0		
6	Proceeds in refunding escrows	513,271	0		
7	Issuance costs from proceeds	66,780	5,000		
8	Credit enhancement from proceeds	0	0		
9	Working capital expenditures from proceeds	0	0		
10	Capital expenditures from proceeds	2,758,949	245,000		
11	Other spent proceeds	0	0		
12	Other unspent proceeds	0	0		
13	Year of substantial completion	2013			

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X			X				
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X							
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %		0 %					
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5								
7	Does the bond issue meet the private security or payment test?		X		X				
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?		X		X				
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X					

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X		X				
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X				
b	Exception to rebate?		X		X				
c	No rebate due?	X		X					
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?	X		X					
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X		X					
b	Name of provider	Morgan Stanley		MORGAN STANLEY					
c	Term of hedge	3 25		2 109					
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
b	Name of provider	0		0					
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X				
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X					

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X					

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Heritage Day Health Centers

Employer identification number
31-1358042

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 1, Description of Organization Mission	
Form 990, Part VI, Section A, Line 6	THE SOLE MEMBER OF THE CORPORATION SHALL, AT ALL TIMES, BE NATIONAL CHURCH RESIDENCES
Form 990, Part VI, Section A, Line 7A	MEMBERS OR TRUSTEES SHALL HAVE THE APPROVAL OF THE BOARD OF TRUSTEES OF NATIONAL CHURCH RESIDENCES
Form 990, Part VI, Section A, Line 7B	NATIONAL CHURCH RESIDENCES IS REQUIRED TO APPROVE THE SELECTION OF THE BOARD OF TRUSTEES
Form 990, Part VI, Section B, Line 11	THE 990 RETURN IS MADE AVAILABLE TO THE BOARD PRIOR TO FILING AN OFFICER REVIEWS THE 990 RETURN PRIOR TO SIGNATURE
Form 990, Part VI, Section B, Line 12C	ANY DIRECTOR, EXECUTIVE OFFICER, OR MEMBER OF A COMMITTEE WITH GOVERNING BOARD DELEGATED P OWERS IS COVERED UNDER THE ORGANIZATION'S CONFLICT OF INTEREST POLICY ANY PERSON COVERED UNDER THIS POLICY MUST DISCLOSE THE EXISTENCE OF A CONFLICT AND BE GIVEN THE OPPORTUNITY T O DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS AND MEMBERS OF BOARD COMMITTEES ALL DIRECT ORS AND OFFICERS SHALL ALSO REVIEW AND SIGN THE CONFLICT OF INTEREST DISCLOSURE STATEMENT ON AN ANNUAL BASIS, IDENTIFYING FAMILY MEMBERS, POSSIBLE RELATED BUSINESSES, AND INVESTMEN TS AND PROMPTLY REPORT ANY CHANGES TO THE CHAIRPERSON THAT OCCUR THROUGHOUT THE YEAR IF A CONFLICT EXISTS, PARTICIPATION AND VOTING RIGHT RESTRICTIONS ARE IMPOSED
From 990, Part VI, Section C, Line 19	GOVERNING DOCUMENTS, THE CONFLICT OF INTEREST POLICY, AND THE FINANCIAL STATEMENTS ARE PROVIDED UPON REQUEST AND THROUGH A SECURED WEBSITE
Form 990, Part XI, Line 9, Changes in Net Assets	CHANGE IN VALUE OF INTEREST RATE SWAP AGREEMENT ($92,641)
Form 990, Part XII, Line 2c	THE ORGANIZATION HAS AN AUDIT COMMITTEE WHICH OVERSEES THE AUDIT OF THE FINANCIAL STATEMEN TS AND IS INVOLVED IN SELECTION OF THE INDEPENDENT ACCOUNTANT WHICH COMPLETES THE AUDIT T HIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR
Form 990, Schedule R, Part II	THE RELATED TAX EXEMPT ORGANIZATIONS ARE ALL MEMBERS OF GROUP EXEMPTION #5048
Form 990, Page 1, Item C	THE ORGANIZATION CONDUCTS BUSINESS UNDER THE NAME NATIONAL CHURCH RESIDENCES CENTER FOR SENIOR HEALTH

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Heritage Day Health Centers

Employer identification number
31-1358042

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

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	(g) No

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) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
See Additional Data Table												

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
See Additional Data Table									

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

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

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

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

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

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 31-1358042
Name: Heritage Day Health Centers

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(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) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
ABBEY CHURCH VILLAGE LP 6003 ABBEY CHAPEL DR DUBLIN, OH 430171529 31-1416957	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
AVONDALE WOODS SENIOR HOUSING LP 5215 AVERY RD DUBLIN, OH 43016 26-4260580	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
BATTERY PARK SENIOR HOUSING LP 1 BATTLE SQ ASHEVILLE, NC 288012712 26-0069390	RENTAL ACTIVITY	NC	NA	N/A	0	0					No	0 %
BAPTIST GARDENS HOUSING LP 1901 MYRTLE DR SW ATLANTA, GA 30311 27-2962768	RENTAL ACTIVITY	GA	NA	N/A	0	0					No	0 %
BLESSING COURT SENIOR HOUSING LP 3100 BLESSING CT BEDFORD, TX 760215009 45-3175449	RENTAL ACTIVITY	TX	NA	N/A	0	0					No	0 %
BRISTOL COURT APARTMENTS LP 600 E FIFTH ST WAVERLY, OH 456901566 20-2470977	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
CAPITOL HEIGHTS SENIOR HOUSING LP 505 SUFFOLK AVE CAPITOL HEIGHTS, MD 207433000 20-8599370	RENTAL ACTIVITY	MD	NA	N/A	0	0					No	0 %
CHANTRY PLACE HOUSING LP 5500 MILLERSFIELD DR COLUMBUS, OH 432327764 20-1872900	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
CHATEAU GARDENS HOUSING LLC 912 MARTIN AVE FOND DU LAC, WI 549356336 71-0955814	RENTAL ACTIVITY	WI	NA	N/A	0	0					No	0 %
CLARA PARK VILLAGE APARTMENTS LP 4805 CLARA ST CUDAHY, CA 902015200 20-2869540	RENTAL ACTIVITY	CA	NA	N/A	0	0					No	0 %
COEUR D'ALENE SENIOR HOUSING LP 7712 N HEARTLAND DR COEUR DALENE, ID 838158906 31-1639271	RENTAL ACTIVITY	ID	NA	N/A	0	0					No	0 %
COLORADO PLAZA SENIOR HOUSING LP 420 COLORADO ST MANHATTAN, KS 665020659 31-1714217	RENTAL ACTIVITY	KS	NA	N/A	0	0					No	0 %
COMBINED LOCKS SENIOR HOUSING LP 334 WALLACE ST COMBINED LOCKS, WI 54113 20-5556388	RENTAL ACTIVITY	WI	NA	N/A	0	0					No	0 %
COUNTRY RIDGE APARTMENTS LP 5656 FARMHOUSE LN HILLIARD, OH 430267846 31-1504074	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
COURTYARD AT WILLOW WOODS LP 1500 LINCOLN AVE TOMAH, WI 546602463 20-3678605	RENTAL ACTIVITY	WI	NA	N/A	0	0					No	0 %

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(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) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
CYPRESS SUNRISE VILLAGE APARTMENTS LP 9151 GRINDLAY ST CYPRESS, CA 906303088 20-2869574	RENTAL ACTIVITY	CA	NA	N/A	0	0					No	0 %
DELOWE & MYRTLE SENIOR HOUSING LP 1881 MYRTLE DR SW ATLANTA, GA 30311 26-2082332	RENTAL ACTIVITY	GA	NA	N/A	0	0					No	0 %
DUBLIN HOUSE SENIOR HOUSING LP 1425 CENTRAL AVE MIDDLETOWN, OH 450444180 20-4064054	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
EAST VALLEY SENIOR HOUSING LP 16010 EAST VALLEYWAY AVE VERADALE, WA 990378937 91-2033951	RENTAL ACTIVITY	WA	NA	N/A	0	0					No	0 %
EDEN PLACE SENIOR HOUSING LP 1220 JEFFERSON AVE SEGUIN, TX 781555934 74-3017793	RENTAL ACTIVITY	TX	NA	N/A	0	0					No	0 %
ELIZABETH SENIOR HOUSING LP 122 SEVENTH ST ELIZABETH, NJ 072012822 20-2862379	RENTAL ACTIVITY	NJ	NA	N/A	0	0					No	0 %
HARBOURVIEW SENIOR HOUSING LP 115 FRANKLIN ST SANDUSKY, OH 448702806 20-2471589	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
HARVARD ELDERLY LP 6900 HARVARD AVE CLEVELAND, OH 441055016 34-1863728	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
HAYDEN SENIOR HOUSING LP 88 W SARGENT DR HAYDEN, ID 838358882 46-0493154	RENTAL ACTIVITY	ID	NA	N/A	0	0					No	0 %
HEARTLAND SENIOR HOUSING LP 7745 N HEARTLAND DR COEUR DALENE, ID 838158904 54-2064319	RENTAL ACTIVITY	ID	NA	N/A	0	0					No	0 %
HERITAGE PLACE AT TRAILS EDGE LP 2620 EAST STATE BLVD FORT WAYNE, IN 468054730 20-1469685	RENTAL ACTIVITY	IN	NA	N/A	0	0					No	0 %
HILLTOP II SENIOR HOUSING LP 3630 MOORES TRAIL RD COLUMBUS, OH 432284345 52-2367292	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
HILLTOP SENIOR HOUSING LP 300 OVERSTREET WAY COLUMBUS, OH 432284335 31-1592983	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
JAYCEE FAIRGROUNDS VILLAGE SENIOR HOUSIN 1355 FAIRGROUNDS RD ST CHARLES, MO 633012383 27-5281382	RENTAL ACTIVITY	MO	NA	N/A	0	0					No	0 %
KIRBY MANOR SENIOR LP 11500 DETROIT AVE CLEVELAND, OH 44102 87-0704525	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(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) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
KIWANIS VILLAGE SENIOR HOUSING LP 1200 CROY DR FINDLAY, OH 458406707 20-4063620	RENTAL ACTIVI	OH	NA	N/A	0	0					No	0 %
LAKESIDE APARTMENTS HOUSING LP 2590 FRANCISCO BLVD PACIFICA, CA 940442732 02-0668710	RENTAL ACTIVITY	CA	NA	N/A	0	0					No	0 %
LAKESIDE TOWERS OF STERLING HEIGHTS LP 15000 SHORELINE DR STERLING HEIGHTS, MI 483132275 45-2797185	RENTAL ACTIVITY	MI	NA	N/A	0	0					No	0 %
LAKEWOOD CHRISTIAN MANOR LP 2141 SPRINGDALE RD W ATLANTA, GA 303156100 31-1647433	RENTAL ACTIVITY	GA	NA	N/A	0	0					No	0 %
LEONARDTOWN SENIOR HOUSING LP 22810 DORSEY ST LEONARDTOWN, MD 206503831 20-8599565	RENTAL ACTIVITY	MD	NA	N/A	0	0					No	0 %
LINCOLN GARDENS II SENIOR HOUSING LP 110 STURBRIDGE RD COLUMBUS, OH 432284424 26-4310827	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
MADISON HEIGHTS WIN LTD DIVIDEND HOUSING 27777 DEQUINDRE RD MADISON HEIGHTS, MI 48071 20-3638189	RENTAL ACTIVITY	MI	NA	N/A	0	0					No	0 %
MAGNOLIA ACRES SENIOR HOUSING LP 108 DEBORAH DR ANGLETON, TX 775154165 45-3176201	RENTAL ACTIVITY	TX	NA	N/A	0	0					No	0 %
MANSFIELD WOODS LP 382 WOODRIDGE DR MANSFIELD, OH 449062103 31-1592987	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
MEADOWVIEW SENIOR HOUSING LP 338 W MAIN ST MT STERLING, OH 431431291 20-2471060	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
MEMORIAL TOWERS LP 1405 SOUTH 7TH AVE PHEONIX, AZ 85007 30-0230394	RENTAL ACTIVITY	AZ	NA	N/A	0	0					No	0 %
MT BALDY SENIOR HOUSING LP 839 KOOTENAI CUT OFF RD PONDERAY, ID 838529804 74-3085816	RENTAL ACTIVITY	ID	NA	N/A	0	0					No	0 %
NATIONAL CHURCH RESIDENCES OF RIVER CT 147 N RIVER CT MOUNT CLEMENS, MI 48043 90-0959661	RENTAL ACTIVITY	MI	NA	N/A	0	0					No	0 %
PARK PLACE TOWERS OF HARPER WOODS LP 19460 PARK DR HARPER WOODS, MI 482252375 45-2797239	RENTAL ACTIVITY	MI	NA	N/A	0	0					No	0 %
PARKVIEW PLACE SENIOR HOUSING LP 1110 AVENUE N ST HUNTSVILLE, TX 77340 36-4725509	RENTAL ACTIVITY	TX	NA	N/A	0	0					No	0 %

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(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) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
PRESBYTERIAN HOMES OF PASCO NPR LP 5852 SEA FOREST DR NEW PORT RICHEY, FL 346522049 59-3283881	RENTAL ACTIVITY	FL	NA	N/A	0	0					No	0 %
RENAISSANCE II SENIOR HOUSING LP 419 N ST CLAIR ST TOLEDO, OH 436041562 26-2062189	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
RIVERCREST SENIOR HOUSING ASSOC LP 7210 WILLIAMS RD NIAGARA FALLS, NY 143043735 20-2518262	RENTAL ACTIVITY	NY	NA	N/A	0	0					No	0 %
RIVERSIDE DEVELOPMENT LDHALP 159 S GROVE RD YPSILANTI, MI 48198 38-2723325	RENTAL ACTIVITY	MI	NA	N/A	0	0					No	0 %
ROMULUS WIN LTD DIVIDEND HOUSING ASSOC 36500 BIBBINS ST ROMULUS, MI 48174 42-1674512	RENTAL ACTIVITY	MI	NA	N/A	0	0					No	0 %
ROOSEVELT TOWNE APARTMENTS LLC 711 N EUCLID AVE ST LOUIS, MO 631081632 13-4242467	RENTAL ACTIVITY	MO	NA	N/A	0	0					No	0 %
SAN ANTONIO SENIOR HOUSING LP 3503 CAMINO REAL SAN ANTONIO, TX 782383401 31-1592980	RENTAL ACTIVITY	TX	NA	N/A	0	0					No	0 %
SANTIAGO FAJARDO VILLAGE LP 1 CALLE 5-1 ADM OFFICE FAJARDO, PR 007384849 20-2907605	RENTAL ACTIVITY	PR	NA	N/A	0	0					No	0 %
SOLBERG WIN LTD DIVIDEND HOUSING ASSOC 27787 DEQUINDRE RD MADISON HEIGHTS, MI 48071 42-1674495	RENTAL ACTIVITY	MI	NA	N/A	0	0					No	0 %
SOUTHWOOD GARDENS ADULT COMM LP 3550 CEDAR CREEK RD SHREVEPORT, LA 711182326 31-1484717	RENTAL ACTIVITY	LA	NA	N/A	0	0					No	0 %
SPRAGUE SENIOR HOUSING LP 14303 E SPRAGUE AVE SPOKANE, WA 992163121 91-2123013	RENTAL ACTIVITY	WA	NA	N/A	0	0					No	0 %
SUMMERFIELD VILLAGE APART LP 2624 TRACTION AVE SACRAMENTO, CA 958152485 20-2869621	RENTAL ACTIVITY	CA	NA	N/A	0	0					No	0 %
THE COMMONS AT BUCKINGHAM HOUSING LP 328 BUCKINGHAM ST COLUMBUS, OH 43215 26-0223422	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
THE COMMONS AT GRANT LTD 398 S GRANT AVE COLUMBUS, OH 432155549 31-1797406	RENTAL ACTIVI	OH	NA	N/A	0	0					No	0 %
THE COMMONS AT LIVINGSTON HOUSING LP 3349 EAST LIVINGSTON AVE COLUMBUS, OH 43227 26-4416286	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(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) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
THE COMMONS AT THIRD HOUSING LP 1280 NORTON AVE COLUMBUS, OH 43212 27-2125068	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
TRINITY MANOR SENIOR HOUSING LP 301 CLARK ST MIDDLETOWN, OH 450428158 26-0072500	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
TRINITY TOWERS LP 2611 SPRINGDALE RD SW ATLANTA, GA 303157137 52-2405847	RENTAL ACTIVITY	GA	NA	N/A	0	0					No	0 %
TSCHIRLEY SENIOR HOUSING II LP 107 S TSCHIRLEY RD GREENACRES, WA 990169317 81-0636765	RENTAL ACTIVITY	WA	NA	N/A	0	0					No	0 %
TSCHIRLEY SENIOR HOUSING LP 111 S TSCHIRLEY RD GREENACRES, WA 990169342 91-2177168	RENTAL ACTIVITY	WA	NA	N/A	0	0					No	0 %
VANDERBILT SENIOR HOUSING LP 75 HAYWOOD ST ASHEVILLE, NC 288012846 20-2635801	RENTAL ACTIVITY	NC	NA	N/A	0	0					No	0 %
VIEWPOINT SENIOR HOUSING LP 215 EAST SHORELINE DR SANDUSKY, OH 44870 20-2471408	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
VILLA ESPERANZA APARTMENTS LP SE ADMIN BOX 111 ST 35 BLOQ 24-16 CAROLINA, PR 00983 20-2907561	RENTAL ACTIVITY	PR	NA	N/A	0	0					No	0 %
VILLA PROVIDENCIA APARTMENTS LP SE 350 CARR 837 GUAYNABO, PR 009696238 20-2907579	RENTAL ACTIVITY	PR	NA	N/A	0	0					No	0 %
VISION CENTER II LP 3400 VISION CENTER CT COLUMBUS, OH 432272262 31-1364056	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
WAGGONER SENIOR HOUSING LP 831 ACORN GROVE DR BLACKLICK, OH 430045044 31-1812222	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
WARREN ELDERLY HOMES II LP 1330 BLAKELY CIRCLE SW WARREN, OH 444853875 34-1885076	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
WARREN ELDERLY HOMES LP 1330 BLAKELY CIRCLE SW WARREN, OH 444853875 31-1501031	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
WAYNE WIN LTD DIVIDEND HOUSING ASSOC LP 35200 SIMS WAYNE, MI 48184 42-1674508	RENTAL ACTIVITY	MI	NA	N/A	0	0					No	0 %
WESTERVILLE SENIOR HOUSING II LLC 622 S SUNBURY RD WESTERVILLE, OH 43081 20-2489049	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(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) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
WESTERVILLE SENIOR HOUSING LP 630 S SUNBURY RD WESTERVILLE, OH 430819344 45-0470538	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
WHITE BIRCH I HOUSING LP 9239 N 75TH UNIT 1 MILWAUKEE, WI 53223 76-0752024	RENTAL ACTIVITY	WI	NA	N/A	0	0					No	0 %
WHITE BIRCH II HOUSING LP 9239 N 75TH UNIT 1 MILWAUKEE, WI 532232065 76-0752031	RENTAL ACTIVITY	WI	NA	N/A	0	0					No	0 %
WHITEHALL SENIOR HOUSING LP 851 COUNTRY CLUB RD WHITEHALL, OH 432132442 31-1592973	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
WYSONG VILLAGE APARTMENTS LP 111 N CHAPEL AVE ALHAMBRA, CA 918013565 20-2869668	RENTAL ACTIVITY	CA	NA	N/A	0	0					No	0 %
SUPERIOR ARBORETUM SENIOR HOUSING LP 199 GRAY DR SUPERIOR, AZ 852734633 26-2084830	RENTAL ACTIVITY	AZ	NA	N/A	0	0					No	0 %
ARLINGTON BY THE LAKE SENIOR HOUSING LIM 2101 ARLINGTON AVE TOLEDO, OH 436091979 20-4063801	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
CANTON PLACE LIMITED DIVIDEND HOUSING 44505 FORD RD CANTON, OH 481875034 36-4756461	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
CHIMES TERRACE SENIOR HOUSING LIM PARTN 65 S WILLIAMS STREET JOHNSTOWN, OH 43031 20-4064084	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
COLUMBIA COURT LIMITED HOUSING ASSOC 275 WEST COLUMBIA AVE BELLEVILLE, OH 481113901 38-2474707	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
PANOLA DEKALB SENIOR HOUSING LIM PART 2589 STONEKEY PLACE LITHONIA, GA 30058 32-0378758	RENTAL ACTIVITY	GA	NA	N/A	0	0					No	0 %
PECAN VILLA SENIOR HOUSING LIM PARTNERS 611 S BONNER ST RUSTON, LA 712705063 36-4753221	RENTAL ACTIVITY	LA	NA	N/A	0	0					No	0 %
PRAIRIE VILLAGE SENIOR HOUSING LIM PART 1915 N WHARTON RD EL CAMPO, TX 774372312 38-3897774	RENTAL ACTIVITY	TX	NA	N/A	0	0					No	0 %
THE COMMONS AT GARDEN LAKE HOUSING LIM 1065 GARDEN LAKE PKWY TOLEDO, OH 436149998 80-0954419	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %
THE COMMONS AT LIVINGSTON II HOUSING LIM 3349 E LIVINGSTON AVENUE COLUMBUS, OH 43227 35-2444785	RENTAL ACTIVITY	OH	NA	N/A	0	0					No	0 %

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(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) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
THE COMMONS AT NELMS HOUSING LIMITED PAR 2488 LAKEWOOD AVENUE SW ATLANTA, GA 30315 90-0966268	RENTAL ACTIVITY	GA	NA	N/A	0	0					No	0 %

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(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
ABBEY CHURCH ROAD INC 6003 ABBEY CHAPEL DR DUBLIN, OH 430171529 31-1416121	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
CHANTRY PLACE HOUSING INC 5500 MILLERSFIELD DR COLUMBUS, OH 432327764 20-1891592	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
COUNTRY RIDGE APARTMENTS INC 5656 FARMHOUSE LN HILLIARD, OH 430267846 31-1504166	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
HARVARD SCHOOL INC 6900 HARVARD AVE CLEVELAND, OH 441055016 31-1740172	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
HILLTOP II SENIOR HOUSING INC 3630 MOORES TRAIL RD COLUMBUS, OH 432284345 02-0633437	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
HILLTOP SENIOR HOUSING INC 300 OVERSTREET WAY COLUMBUS, OH 432284335 31-1592982	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
MANSFIELD WOODS INC 382 WOODRIDGE DR MANSFIELD, OH 449062103 31-1592986	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
NCR OF WARREN SENIOR HOUSING II INC 1330 BLAKELY CIRCLE SW WARREN, OH 444853875 31-1721646	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
NCR OF WARREN SENIOR HOUSING INC 1330 BLAKELY CIRCLE SW WARREN, OH 444853875 31-1743897	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
RIVERCREST SENIOR HOUSING LLC 7210 WILLIAMS RD NIAGRA FALLS, NY 143043735 61-1462286	RENTAL ACTIVITY	NY	NA	C CORP	0	0	0 %		No
ROOSEVELT TOWNE HOUSING INC 711 N EUCLID AVE ST LOUIS, MO 631081632 54-2086755	RENTAL ACTIVITY	MO	NA	C CORP	0	0	0 %		No
SAN ANTONIO SENIOR HOUSING INC 3503 CAMINO REAL SAN ANTONIO, TX 782383401 31-1592978	RENTAL ACTIVITY	TX	NA	C CORP	0	0	0 %		No
ST GEORGE HOUSING FOR SENIORS INC 16400 DIX-TOLEDO HWY SOUTHGATE, MI 48195 20-0509633	RENTAL ACTIVITY	MI	NA	C CORP	0	0	0 %		No
VISION CENTER II INC 3400 VISION CENTER CT COLUMBUS, OH 432272262 31-1363226	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
WAGGONER WOODS INC 751 CHESTNUT GROVE DR BLACKLICK, OH 430045024 31-1808113	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(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
WESTERVILLE SENIOR HOUSING INC 630 S SUNBURY RD WESTERVILLE, OH 430819344 73-1631614	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
WHITEHALL SENIOR HOUSING INC 851 COUNTRY CLUB RD WHITEHALL, OH 432132442 31-1592976	RENTAL ACTIVITY	OH	NA	C CORP	0	0	0 %		No
WINGATE MANAGEMENT CORP 29777 TELEGRAPH RD STE 2611 SOUTHFIELD, MI 48034 38-2060029	MANAGEMENT	MI	NA	S CORP	0	0	0 %		No