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

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014 , and ending 12-31-2014

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
American Eagle LifeCare Corporation

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
3819 Hawk Crest Road

City or town, state or province, country, and ZIP or foreign postal code
Ann Arbor, MI 48103

D Employer identification number
01-0706736

E Telephone number
(615) 252-2305

G Gross receipts $ 56,474,992

F Name and address of principal officer
F Scott Kellman
3819 Hawk Crest Road
Ann Arbor, MI 48103

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 ▶

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

J Website: ▶ N/A

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

L Year of formation 2002

M State of legal domicile TN

Part I Summary

1 Briefly describe the organization's mission or most significant activities
The organization owns and operates nursing homes, senior living facilities, assisted living facilities and related facilities, and provides healthcare and other services to the elderly and infirm

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	4
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	**5**	1,098
6	Total number of volunteers (estimate if necessary)	**6**	225
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	1,752	559
9	Program service revenue (Part VIII, line 2g)	55,826,944	56,029,319
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	51,064	-321,606
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	632,467	388,631
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	56,512,227	56,096,903
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,406	884
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)	28,765,382	28,549,392
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	28,102,399	27,092,611
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	56,869,187	55,642,887
19	Revenue less expenses Subtract line 18 from line 12	-356,960	454,016
Net Assets or Fund Balances		**Beginning of Current Year**	**End of Year**
20	Total assets (Part X, line 16)	52,262,796	105,161,262
21	Total liabilities (Part X, line 26)	37,037,958	91,913,759
22	Net assets or fund balances Subtract line 21 from line 20	15,224,838	13,247,503

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

****** | 2015-11-16
Signature of officer | Date

F Scott Kellman President & CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Erica Cherry	Erica Cherry			P01320580

Firm's name ▶ CROWE HORWATH LLP — Firm's EIN ▶ 35-0921680

Firm's address ▶ 225 West Wacker Drive, Suite 2600, Chicago, IL 606061224 — Phone no (312) 899-7000

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 organization acquires, owns, maintains and operates nursing homes, senior living facilities and/or assisted living facilities and related facilities providing health care or other services to the elderly and infirm or disabled and/or disadvantaged persons throughout the United States The organization also develops and deploys educational programs and supporting research in the area of learning science and innovative educational programs and tools in a variety of media for training and educational purposes

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 $ 15,758,818 including grants of $ 357) (Revenue $ 18,008,208)

THE ORGANIZATION PROVIDES A VARIETY OF LONG-TERM NURSING SERVICES AT THREE LOCATIONS IN WISCONSIN SERVICES INCLUDE COMPREHENSIVE NURSING CARE, THERAPIES, DIETARY SERVICES, SOCIAL SERVICES, AND RESIDENT ACTIVITIES ALL OF THE FACILITIES ARE CERTIFIED FOR MEDICARE AND MEDICAID COLONIAL CENTER IS A 95 BED NURSING FACILITY LOCATED IN COLBY, WISCONSIN KARMENTA CENTER IS A 103 BED NURSING FACILITY IN MADISON, WISCONSIN BETHEL CENTER IS A 111 BED NURSING FACILITY LOCATED IN ARPIN, WISCONSIN THESE FACILITIES PROVIDE SERVICES WITHOUT CHARGE, OR AT AMOUNTS LESS THAN ESTABLISHED RATES, TO PATIENTS WHO MEET THE CRITERIA OF ITS CHARITY CARE OR UNINSURED POLICIES THE CRITERIA FOR CHARITY CARE TAKES INTO CONSIDERATION HEALTH & HUMAN SERVICES FEDERAL POVERTY GUIDELINES, FAMILY ASSETS, FAMILY SIZE, EMPLOYMENT STATUS, ORDINARY FAMILY EXPENSES, AND OTHER RELATED INFORMATION THE COST OF CHARITY CARE, BASED UPON THE FACILITIES' COST-TO-CHARGE RATIO, PROVIDED BY THESE FACILITIES WAS APPROXIMATELY $14,210 IN 2014

4b (Code) (Expenses $ 9,175,779 including grants of $ 140) (Revenue $ 10,757,253)

THE ORGANIZATION OPERATES A LICENSED NURSING HOME IN EAU CLAIRE, WISCONSIN THE FACILITY PROVIDES CARE TO ELDERLY RESIDENTS, INCLUDING NURSING CARE, ANCILLARY SERVICES, SOCIAL SERVICES, AND OTHER SERVICES AS REQUIRED THE FACILITY IS CERTIFIED FOR MEDICARE AND MEDICAID AND OPERATES WITH 161 BEDS THIS FACILITY PROVIDES SERVICES WITHOUT CHARGE, OR AT AMOUNTS LESS THAN ESTABLISHED RATES, TO PATIENTS WHO MEET THE CRITERIA OF ITS CHARITY CARE OR UNINSURED POLICIES THE CRITERIA FOR CHARITY CARE TAKES INTO CONSIDERATION HEALTH & HUMAN SERVICES FEDERAL POVERTY GUIDELINES, FAMILY ASSETS, FAMILY SIZE, EMPLOYMENT STATUS, ORDINARY FAMILY EXPENSES, AND OTHER RELATED INFORMATION THE COST OF CHARITY CARE, BASED UPON THE FACILITY'S COST-TO-CHARGE RATIO, PROVIDED BY THIS FACILITY WAS APPROXIMATELY $9,500 IN 2014

4c (Code) (Expenses $ 9,032,213 including grants of $ 0) (Revenue $ 10,697,390)

THE ORGANIZATION ALSO OPERATES A LICENSED NURSING HOME IN WEST ALLIS, WISCONSIN THE ALLIS CARE CENTER PROVIDES CARE TO ELDERLY RESIDENTS, INCLUDING NURSING CARE, ANCILLARY SERVICES, SOCIAL SERVICES, AND OTHER SERVICES AS REQUIRED THE FACILITY IS CERTIFIED FOR MEDICARE AND MEDICAID AND OPERATES WITH 152 BEDS THIS FACILITY PROVIDES SERVICES WITHOUT CHARGE, OR AT AMOUNTS LESS THAN ESTABLISHED RATES, TO PATIENTS WHO MEET THE CRITERIA OF ITS CHARITY CARE OR UNINSURED POLICIES THE CRITERIA FOR CHARITY CARE TAKES INTO CONSIDERATION HEALTH & HUMAN SERVICES FEDERAL POVERTY GUIDELINES, FAMILY ASSETS, FAMILY SIZE, EMPLOYMENT STATUS, ORDINARY FAMILY EXPENSES, AND OTHER RELATED INFORMATION THE COST OF CHARITY CARE, BASED UPON THE FACILITY'S COST-TO-CHARGE RATIO, PROVIDED BY THIS FACILITY WAS APPROXIMATELY $4,103 IN 2014

See Additional Data

4d Other program services (Describe in Schedule O)

(Expenses $ 14,522,069 including grants of $ 387) (Revenue $ 16,567,356)

4e **Total program service expenses** ▶ 48,488,879

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		No
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		
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	Yes	
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		No
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		No
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 domestic 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 or for domestic individuals 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), 501(c)(4), and 501(c)(29) 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 "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or 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**	Yes	
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**		No
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	1,599		
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	1,098		
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
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.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9a	Did the sponsoring organization make any taxable distributions under section 4966? . . .			9a		
b	Did the sponsoring 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**	5		
	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**	4		
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**		Yes	
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**		Yes	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**			No
6	Did the organization have members or stockholders?	**6**			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	**8a**		Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**			No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review 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**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**	Yes	
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**	Yes	

Section C. Disclosure

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

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, address, and telephone number of the person who possesses the organization's books and records ▶ F Scott Kellman

3819 Hawk Crest Road
Ann Arbor, MI 48103 (734) 222-5264

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) F Scott Kellman President & CEO	40 00	X		X				975,085	0	9,890
(2) Benjamin Kellman Vice President	2 00	X		X				32,500	0	0
(3) Randy Rutta Board member	2 00	X						32,500	0	0
(4) Mark Miller Board member	3 00	X						32,500	0	0
(5) Daniel Kellman Board Member	2 00	X						32,500	0	0
(6) Kent Syverud Board Member (through 1/2/14)	2 00	X						0	0	0
(7) Elan Ruggill Senior Vice President	40 00				X			185,009	0	0
(8) JORDAN BRUCE EXECUTIVE DIRECTOR, EAU CLAIRE NURSING HOME	40 00					X		105,763	0	11,503
(9) Clare King RN, Lexington Healthcare	40 00					X		101,534	0	5,905

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)**	1,497,391	0	27,298

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 ▶4

			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**	Yes	

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
GENESIS REHABILITION SERVICES PO BOX 7247-6524 PHILADELPHIA, PA 17170	THERAPY SERVICES	4,641,561
MEDICAL REHABILITATION CENTERS LLC 1050 CHINOE RD SUITE 350 LEXINGTON, KY 40502	MANAGEMENT SERVICES	4,621,796
HEALTHCARE SERVICES GROUP 3220 TILLMAN DRIVE SUITE 300 BENSALEM, PA 19020	HOUSEKEEPING	331,040

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 ▶3

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				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	559			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		559			
Program Service Revenue			Business Code				
	2a	Patient Service Revenues	623000	56,029,319	56,029,319		
	b						
	c						
	d						
	e						
	f	All other program service revenue		0	0	0	0
	g	**Total.** Add lines 2a–2f . . . . . ▶		56,029,319			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		56,483			56,483
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶					
			(i) Real / (ii) Personal				
	6a	Gross rents	12,259				
	b	Less rental expenses					
	c	Rental income or (loss)	12,259 / 0				
	d	Net rental income or (loss) . . . . . ▶		12,259			12,259
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory					
	b	Less cost or other basis and sales expenses	378,089				
	c	Gain or (loss)	0 / -378,089				
	d	Net gain or (loss) . . . . . ▶		-378,089			-378,089
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from fundraising events . . ▶					
	9a	Gross income from gaming activities See Part IV, line 19 . . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances . a					
	b	Less cost of goods sold . . b					
	c	Net income or (loss) from sales of inventory . . ▶					
		Miscellaneous Revenue	Business Code				
	11a	joint venture income from AEHC, LLC	900099	249,206			249,206
	b	Meals/Vending	900099	14,449			14,449
	c	Bad Debt Recovery	900099	71,762			71,762
	d	All other revenue		40,955	888	0	40,067
	e	**Total.** Add lines 11a–11d . . . . . ▶		376,372			
	12	**Total revenue.** See Instructions . . . . . ▶		56,096,903	56,030,207	0	66,137

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	884	884		
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,299,984		1,299,984	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	23,096,152	22,888,371	207,781	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	18,508	18,508		
9 Other employee benefits	1,984,211	1,975,680	8,531	
10 Payroll taxes	2,150,537	2,095,463	55,074	
11 Fees for services (non-employees)				
a Management	2,917,258		2,917,258	
b Legal	115,324		115,324	
c Accounting	150,533	2,527	148,006	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	7,671,809	7,360,262	311,547	0
12 Advertising and promotion	260,907		260,907	
13 Office expenses	3,813,242	1,957,488	1,855,754	
14 Information technology	242,300	242,230	70	
15 Royalties				
16 Occupancy	3,582,506	3,582,506		
17 Travel	263,978	208,926	55,052	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	60,237	53,359	6,878	
20 Interest	1,757,269	1,712,465	44,804	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,872,008	1,862,873	9,135	
23 Insurance	549,764	531,788	17,976	
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 Pharmacy / Medical Supplies	1,948,472	1,948,472		
b Revenue assessment fees	1,462,897	1,462,897		
c Indigent care	257,032	257,032		
d Employee recruitment	79,769	39,189	40,580	
e All other expenses	87,306	11,707	75,599	0
25 **Total functional expenses.** Add lines 1 through 24e	55,642,887	48,212,627	7,430,260	0
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		8,000	1	230,398
	2	Savings and temporary cash investments		12,538,419	2	16,993,499
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		4,760,449	4	4,098,000
	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	
	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	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		791,689	9	701,512
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 54,074,352			
	b	Less accumulated depreciation	10b 13,893,034	30,553,235	10c	40,181,318
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11		0	12	
	13	Investments—program-related See Part IV, line 11		1,930,115	13	
	14	Intangible assets		579,994	14	42,335,055
	15	Other assets See Part IV, line 11		1,100,895	15	621,480
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		52,262,796	16	105,161,262
Liabilities	17	Accounts payable and accrued expenses		4,302,860	17	3,845,341
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		11,300,000	20	11,130,000
	21	Escrow or custodial account liability Complete Part IV of Schedule D		49,484	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	
	23	Secured mortgages and notes payable to unrelated third parties		21,385,614	23	76,938,418
	24	Unsecured notes and loans payable to unrelated third parties			24	
	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	0
	26	**Total liabilities.** Add lines 17 through 25		37,037,958	26	91,913,759
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		15,224,838	27	13,247,503
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		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		15,224,838	33	13,247,503
	34	Total liabilities and net assets/fund balances		52,262,796	34	105,161,262

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	56,096,903
2	Total expenses (must equal Part IX, column (A), line 25)	2	55,642,887
3	Revenue less expenses Subtract line 2 from line 1	3	454,016
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	15,224,838
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	-2,431,351
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	13,247,503

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	Yes	
	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		No
	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		

Additional Data

Software ID: 14000329
Software Version: 2014v1.0
EIN: 01-0706736
Name: American Eagle LifeCare Corporation

Form 990, Part III - Line 4c: Program Service Accomplishments (See the Instructions)

(Code) (Expenses $ 7,509,886 including grants of $ 387) (Revenue $ 9,031,869)

THE ORGANIZATION PROVIDES A VARIETY OF SERVICES TO THE ELDERLY AT THREE LOCATIONS IN INDIANA THE HOME PLACE OWNS AND OPERATES AN APARTMENT COMPLEX FOR THE ELDERLY AND IS LOCATED IN THE GREATER INDIANAPOLIS, INDIANA AREA THE HOME PLACE CONTAINS 60 INDEPENDENT LIVING UNITS SANDERS GLEN OPERATES AN ASSISTED LIVING FACILITY FOR THE ELDERLY AND IS LOCATED IN WESTFIELD, INDIANA SANDERS GLEN CONTAINS 143 LICENSED ASSISTED LIVING BEDS CONTAINED IN 111 UNITS MORNING BREEZE OPERATES A CONTINUING CARE RETIREMENT COMMUNITY (CCRC) IN GREENSBURG, INDIANA MORNING BREEZE CONTAINS 18 INDEPENDENT LIVING VILLA HOMES, 30 LICENSED ASSISTED LIVING BEDS CONTAINED IN 25 UNITS, AND A 48 BED HEALTHCARE CENTER THESE FACILITIES PROVIDE SERVICES WITHOUT CHARGE, OR AT AMOUNTS LESS THAN ESTABLISHED RATES, TO PATIENTS WHO MEET THE CRITERIA OF ITS CHARITY CARE OR UNINSURED POLICIES THE CRITERIA FOR CHARITY CARE TAKES INTO CONSIDERATION HEALTH & HUMAN SERVICES FEDERAL POVERTY GUIDELINES, FAMILY ASSETS, FAMILY SIZE, EMPLOYMENT STATUS, ORDINARY FAMILY EXPENSES, AND OTHER RELATED INFORMATION THE COST OF CHARITY CARE, BASED UPON THE FACILITIES' COST-TO-CHARGE RATIO, PROVIDED BY THESE FACILITIES WAS APPROXIMATELY $6,265 IN 2014

(Code) (Expenses $ 6,689,598 including grants of $ 0) (Revenue $ 7,245,882)

THE ORGANIZATION OPERATES A LICENSED NURSING HOME IN WHITEHOUSE, TEXAS THE OAKBROOK NURSING FACILITY (OAKBROOK) PROVIDES CARE TO ELDERLY RESIDENTS, INCLUDING NURSING CARE, ANCILLARY SERVICES, SOCIAL SERVICES, AND OTHER SERVICES AS REQUIRED OAKBROOK OPERATES A 120 BED NURSING HOME

Form 990, Part III - Line 4c: Program Service Accomplishments (See the Instructions)

(Code) (Expenses $ 276,290 including grants of $ 0) (Revenue $ 289,605)

THE ORGANIZATION PROVIDES A VARIETY OF SERVICES TO THE ELDERLY AT THREE LOCATIONS IN CHAGRIN FALLS, OHIO THE ATRIUM AT HAMLET VILLAGE ASSISTED LIVING FACILITY, HAMLET MANOR SKILLED NURSING FACILITY, AND HAMLET VILLAGE - HILLSIDE INDEPENDENT LIVING SENIOR APARTMENTS

(Code) (Expenses $ 46,295 including grants of $ 0) (Revenue $ 0)

THE AMERICAN EAGLE PARENT COMPANY OWNS AND PROVIDES THIRD PARTY MANAGEMENT AND ADMINISTRATIVE SERVICES TO ITS FACILITY COMPANIES, WHICH ARE DISREGARDED ENTITIES OF THE PARENT COMPANY

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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.**

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
American Eagle LifeCare Corporation

Employer identification number
01-0706736

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations . . . . . _____

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 **Total support** Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

14	Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	**14**
15	Public support percentage for 2013 Schedule A, Part II, line 14	**15**

16a **33 1/3% support test—2014.** 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—2013.** 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—2014.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

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

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	10,140	6,124	7,035	1,752	559	25,610
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	50,638,367	56,585,641	56,758,029	55,826,944	56,029,319	275,838,300
3 Gross receipts from activities that are not an unrelated trade or business under section 513	99,736	181,374	222,001	66,950	126,278	696,339
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	50,748,243	56,773,139	56,987,065	55,895,646	56,156,156	276,560,249
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6)						276,560,249

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6	50,748,243	56,773,139	56,987,065	55,895,646	56,156,156	276,560,249
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	90,410	60,184	60,363	61,543	12,259	284,759
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	90,410	60,184	60,363	61,543	12,259	284,759
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 VI)	16,813	8,944	3,133	2,932	888	32,710
13 **Total support.** (Add lines 9, 10c, 11, and 12)	50,855,466	56,842,267	57,050,561	55,960,121	56,169,303	276,877,718

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	99 89 %
16	Public support percentage from 2013 Schedule A, Part III, line 15	16	99 84 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f))	17	0 10 %
18	Investment income percentage from **2013** Schedule A, Part III, line 17	18	0 13 %

19a **33 1/3% support tests—2014.** 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—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. . . .*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part II of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509 (a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	11c		

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

- **a** ☐ The organization satisfied the Activities Test Complete **line 2** below
- **b** ☐ The organization is the parent of each of its supported organizations Complete **line 3** below
- **c** ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

			Yes	No
2	Activities Test **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

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

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

Section A - Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

Section B - Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI) _____			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 $ _____			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2015.** Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

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

Facts And Circumstances Test

Return Reference	Explanation
Schedule A, Part III, Line 12 Other Income	DESCRIPTION - AIDES IN TRAINING/TRAINING REIMBURSEMENT, COLUMN A - 16813 0, COLUMN B - 8944 0, COLUMN C - 3133 0, COLUMN D - 2932 0, COLUMN E - 888 0, COLUMN F - 32710 0,

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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.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
American Eagle LifeCare Corporation

Employer identification number
01-0706736

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 value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ 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) Revenue 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 Revenue 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	83,799
d Additions during the year	1d	1,531,689
e Distributions during the year	1e	1,534,256
f Ending balance	1f	81,232

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☑ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided 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	(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		2,601,033		2,601,033
b Buildings		43,080,343	7,907,664	35,172,679
c Leasehold improvements		634,255	286,589	347,666
d Equipment		6,828,386	5,408,300	1,420,086
e Other		930,335	290,481	639,854
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				40,181,318

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	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	

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 (losses) 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
Schedule D, Part IV, Line 1b Agent, trustee, custodian, or other intermediary arrangement	See narrative for Schedule D, Part IV, Line 2b
Schedule D, Part IV, Line 2b Explanation of escrow agreement	For personal protection, it is requested that money not be left in the residents' rooms The facility may not require residents to deposit their personal funds with the facility, however, if the resident wishes, and upon written authorization of a resident, the facility will withhold, safeguard, manage, and account for the personal funds of the resident deposited with the facility Any resident's personal funds in excess of $50 are deposited in an interest-bearing account that is separate from facility funds The facility credits all interest earned on the resident's funds to his or her account A resident's personal funds that do not exceed $50 are maintained in a non-interest-bearing account or petty cash fund The facility maintains a system that assures a complete and separate accounting of each resident's personal funds entrusted to the facility The facility deposits the personal needs allowance retained by any resident whose care is paid for under the Medicaid Program into the resident's account The facility furnishes the resident with a written receipt for any personal funds or personal property received by the facility Residents may access their account during normal business hours, if residents need access to their money after hours or during the weekend, the Business Office Manager or Administrator is contacted and arranges for the residents to receive their funds The individual financial record is available quarterly on request by the resident or his or her legal representative At least every three months, the facility furnishes the resident or the resident's representative with a complete statement of all funds and other property held by the facility, detailing the amounts and items received, together with their sources, disposition, and the date of each transaction

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.**

▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
American Eagle LifeCare Corporation

Employer identification number
01-0706736

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**	Yes	
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**	Yes	
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**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations 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 in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 F Scott Kellman President & CEO	(i)	975,085	0	0	0	9,890	984,975	0
	(ii)	0	0	0	0	0	0	0
2 Elan Ruggill Senior Vice President	(i)	185,009	0	0	0	0	185,009	0
	(ii)	0	0	0	0	0	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
Schedule J, Part I, Line 1a Payments for business use of personal residence	American Eagle Lifecare Corporation leases space from its CEO, Scott Kellman Mr Kellman reported this as ordinary income on his personal tax return for 2014 The fair market value of the rental was established after consultation with local real estate professionals Factors evaluated in deriving the current rent included, but were not limited to, quality of space, dedicated and common space utilized by the company, access of the employees to kitchen and parking facilities, as well as consideration of per square foot rents for comparable space in the market

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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.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
American Eagle LifeCare Corporation

Employer identification number
01-0706736

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	Wisconsin Health & Educational Facilities Authority	39-1337855	97710BBY7	06-11-2008	12,000,000	refinance 11/01/2003 Wisconsin bonds for facility acquisition, additions, and improvements		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	725,000			
2	Amount of bonds legally defeased	0			
3	Total proceeds of issue	12,000,000			
4	Gross proceeds in reserve funds	993,275			
5	Capitalized interest from proceeds	0			
6	Proceeds in refunding escrows	0			
7	Issuance costs from proceeds	0			
8	Credit enhancement from proceeds	0			
9	Working capital expenditures from proceeds	0			
10	Capital expenditures from proceeds	2,383,148			
11	Other spent proceeds	8,623,577			
12	Other unspent proceeds	0			
13	Year of substantial completion	2008			

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶		0 %						
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶		0 %						
6	Total of lines 4 and 5		0 %						
7	Does the bond issue meet the private security or payment test?		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						
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?								
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						

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X						
b	Exception to rebate?		X						
c	No rebate due?	X							
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X						
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b	Name of provider								
c	Term of hedge		0 0						
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							
b	Name of provider	PackerKiss Securities							
c	Term of GIC		7 0						
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?	X							
6	Were any gross proceeds invested beyond an available temporary period?		X						
7	Has the organization established written procedures to monitor the requirements of section 148?		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						

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

Return Reference	Explanation
Schedule K, Part III, Line 9 Written procedures to ensure all nonqualified bonds are remediated	THE ORGANIZATION IS IN THE PROCESS OF ADOPTING WRITTEN PROCEDURES TO ENSURE ALL NONQUALIFIED BONDS (IF ANY) OF THE ISSUE ARE REMEDIATED IN ACCORDANCE WITH THE ASSOCIATED REGULATIONS THE ORGANIZATION STRIVES TO STAY ABREAST OF FEDERAL REGULATIONS AND CONSIDERS THE REPERCUSSIONS OF ALL SIGNIFICANT ACTIVITIES WHICH COULD FORESEEABLY HAVE AN IMPACT ON THE ORGANIZATION'S TAX EXEMPT BONDS AND THE ASSOCIATED FEDERAL TAX REGULATIONS

Return Reference	Explanation
Schedule K, Part IV, Line 7 Written procedures to monitor requirements of Section 148	THE ORGANIZATION IS IN THE PROCESS OF ADOPTING WRITTEN PROCEDURES TO MONITOR THE ORGANIZATION'S ABILITY TO REMAIN IN COMPLIANCE WITH THE ARBITRAGE REQUIREMENTS UNDER SECTION 148 OF THE INTERNAL REVENUE CODE THE ORGANIZATION STRIVES TO STAY ABREAST OF FEDERAL REGULATIONS AND CONSIDERS THE REPERCUSSIONS OF ALL SIGNIFICANT ACTIVITIES WHICH COULD FORESEEABLY HAVE AN IMPACT ON THE ORGANIZATION'S TAX EXEMPT BONDS AND THE ASSOCIATED FEDERAL TAX REGULATIONS

Return Reference	Explanation
Schedule K, Part V Written procedures to ensure violations are identified & corrected	THE ORGANIZATION IS IN THE PROCESS OF ADOPTING WRITTEN PROCEDURES WHICH DICTATE HOW MANAGEMENT TIMELY IDENTIFIES AND CORRECTS VIOLATIONS OF FEDERAL TAX REQUIREMENTS USING THE VOLUNTARY CLOSING AGREEMENT PROGRAM (VCAP) PROVIDED BY THE IRS WHEN SELF-REMEDIATION IS NOT AVAILABLE TO THE ORGANIZATION THE ORGANIZATION STRIVES TO STAY ABREAST OF FEDERAL REGULATIONS AND CONSIDERS THE REPERCUSSIONS OF ALL SIGNIFICANT ACTIVITIES WHICH COULD FORESEEABLY HAVE AN IMPACT ON THE ORGANIZATION'S TAX EXEMPT BONDS AND THE ASSOCIATED FEDERAL TAX REGULATIONS IN THE EVENT A VIOLATION IS IDENTIFIED THE ORGANIZATION'S POLICY IS TO CORRECT THE VIOLATION AS SOON AS POSSIBLE, WHILE WORKING WITH THE FEDERAL AUTHORITIES AS NECESSARY TO ENSURE THAT SUFFICIENT CONTROLS ARE PRESENT WHICH WILL GUARD AGAINST FUTURE VIOLATIONS

Return Reference	Explanation
Schedule K, Part I, Column (f) Description Of Purpose	Issuer name Wisconsin Health & Educational Facilities Authority refinance 11/01/2003 Wisconsin bonds for facility acquisition, additions, and improvements

Return Reference	Explanation
Schedule K, Part IV, Line 2c Rebate Calculation	Issuer name Wisconsin Health & Educational Facilities Authority The calculation for computing no rebate due was performed on 10/15/2013

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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 990-EZ 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

2014

Open to Public Inspection

Name of the organization	Employer identification number
American Eagle LifeCare Corporation	01-0706736

Return Reference	Explanation
CoreFormPartIII_PartIIILine4d Description of other program services	(Expenses $ 9,032,213 including grants of $ 0)(Revenue $ 10,697,390) THE ORGANIZATION ALSO OPERATES A LICENSED NURSING HOME IN WEST ALLIS, WISCONSIN THE ALLIS CARE CENTER PROVIDES CARE TO ELDERLY RESIDENTS, INCLUDING NURSING CARE, ANCILLARY SERVICES, SOCIAL SERVICES, AND OTHER SERVICES AS REQUIRED THE FACILITY IS CERTIFIED FOR MEDICARE AND MEDICAID AND OPERATES WITH 152 BEDS THIS FACILITY PROVIDES SERVICES WITHOUT CHARGE, OR AT AMOUNTS LESS THAN ESTABLISHED RATES, TO PATIENTS WHO MEET THE CRITERIA OF ITS CHARITY CARE OR UNINSURED POLICIES THE CRITERIA FOR CHARITY CARE TAKES INTO CONSIDERATION HEALTH & HUMAN SERVICES FEDERAL POVERTY GUIDELINES, FAMILY ASSETS, FAMILY SIZE, EMPLOYMENT STATUS, ORDINARY FAMILY EXPENSES, AND OTHER RELATED INFORMATION THE COST OF CHARITY CARE, BASED UPON THE FACILITY'S COST-TO-CHARGE RATIO, PROVIDED BY THIS FACILITY WAS APPROXIMATELY $4,103 IN 2014

Return Reference	Explanation
CoreFormPartIII_PartIIILine4d Description of other program services	(Expenses $ 6,689,598 including grants of $ 0)(Revenue $ 7,245,882) THE ORGANIZATION OPERATES A LICENSED NURSING HOME IN WHITEHOUSE, TEXAS THE OAKBROOK NURSING FACILITY (OAKBROOK) PROVIDES CARE TO ELDERLY RESIDENTS, INCLUDING NURSING CARE, ANCILLARY SERVICES, SOCIAL SERVICES, AND OTHER SERVICES AS REQUIRED OAKBROOK OPERATES A 120 BED NURSING HOME.

Return Reference	Explanation
CoreFormPartIII_PartIIILine4d Description of other program services	(Expenses $ 276,290 including grants of $ 0)(Revenue $ 289,605) THE ORGANIZATION PROVIDES A VARIETY OF SERVICES TO THE ELDERLY AT THREE LOCATIONS IN CHAGRIN FALLS, OHIO THE ATRIUM AT HAMLET VILLAGE ASSISTED LIVING FACILITY, HAMLET MANOR SKILLED NURSING FACILITY, AND HAMLET VILLAGE - HILLSIDE INDEPENDENT LIVING SENIOR APARTMENTS

Return Reference	Explanation
CoreFormPartIII_PartIIILine4d Description of other program services	(Expenses $ 46,295 including grants of $ 0)(Revenue $ 0) THE AMERICAN EAGLE PARENT COMPANY OWNS AND PROVIDES THIRD PARTY MANAGEMENT AND ADMINISTRATIVE SERVICES TO ITS FACILITY COMPANIES, WHICH ARE DISREGARDED ENTITIES OF THE PARENT COMPANY

Return Reference	Explanation
Form 990, Part V, Line 1a ANNUAL SUMMARY AND TRANSMITTAL OF U S INFORMATION RETURNS	EACH OF THE DISREGARDED ENTITIES LISTED IN SCHEDULE R, PART I FILES A SEPARATE FORM 1096 THIS REPRESENTS THE TOTAL FOR ALL DISREGARDED ENTITIES

Return Reference	Explanation
Form 990, Part V, Line 2a TRANSMITTAL OF WAGE AND TAX STATEMENTS	EACH OF THE DISREGARDED ENTITIES LISTED IN SCHEDULE R, PART I FILES A SEPARATE FORM W-3 THIS REPRESENTS THE TOTAL FOR ALL DISREGARDED ENTITIES

Return Reference	Explanation
Form 990, Part VI, Line 1a Delegate broad authority to a committee	BY RESOLUTIONS ADOPTED BY A MAJORITY OF THE DIRECTORS IN OFFICE, THE BOARD OF DIRECTORS MAY DESIGNATE FROM AMONG ITS MEMBERS ONE OR MORE EXECUTIVE COMMITTEES, EACH OF WHICH SHALL CONSIST OF TWO OR MORE DIRECTORS, WHICH EXECUTIVE COMMITTEE, TO THE EXTENT PROVIDED IN SUCH RESOLUTION, SHALL HAVE AND EXERCISE THE AUTHORITY OF THE BOARD OF DIRECTORS IN THE MANAGEMENT OF THE AFFAIRS OF THE CORPORATION, BUT THE DESIGNATION OF ANY SUCH EXECUTIVE COMMITTEES AND THE DELEGATION THERETO OF AUTHORITY SHALL NOT OPERATE TO RELIEVE THE BOARD OF DIRECTORS, OR ANY INDIVIDUAL DIRECTOR, OF ANY RESPONSIBILITY IMPOSED UPON IT OF HIM BY LAW

Return Reference	Explanation
Form 990, Part VI, Line 2 Family/business relationships amongst interested persons	F SCOTT KELLMAN & BENJAMIN KELLMAN & DANIEL KELLMAN - Family relationship

Return Reference	Explanation
Form 990, Part VI, Line 3 Delegation of management duties	The following organizations entered into management agreements with Medical Rehabilitation Centers, LLC D/B/A EXCEPTIONAL LIVING CENTERS, a Kentucky Corporation to provide substantially all management services for each facility Managmeent fees include monthly fees plus payroll costs of employees or consultants of the facility who are employees of the manager -Lexington Healthcare, LLC -American Eagle Nursing Home Company of Eau Claire, LLC -American Eagle Home Place, LLC -American Eagle Sanders Glen, LLC -American Eagle Morning Breeze, LLC -American Eagle Nursing Home Company of Arpin, LLC -American Eagle Nursing Home Company of Colby, LLC -American Eagle Nursing Home Company of Madison, LLC The Oakbrook Health Care Facility entered into a management agreement with Atrium Living Centers of Texas, Inc Under the agreement, Atrium is to exclusively supervise, direct, and control the management and operation of the facility for a monthly fee There are no current officers, directors, or highest compensated employees who were compensated by the management companies

Return Reference	Explanation
Form 990, Part VI, Line 11b Review of form 990 by governing body	A final draft of the Form 990, including all applicable schedules, is provided to each member of the governing body before the return is filed with the IRS

Return Reference	Explanation
Form 990, Part VI, Line 12c Conflict of interest policy	Annual certifications are received from all officers and directors to determine whether any potential conflicts of interest exist The board of directors discuss the annual certifications at the board meetings to determine whether an actual conflict of interest exists If a conflict is determined to exist, that person would be recused from taking part in any decisions concerning the conflicting issue

Return Reference	Explanation
Form 990, Part VI, Line 15a Process to establish compensation of top management official	The organization's board of directors reviews and approves the compensation for the organization's President and CEO, F Scott Kellman, on an annual basis The board uses current market data for comparability and documents their deliberation and decision in the board meeting minutes, this process was last undertaken during the fourth quarter 2014 In addition, the board of directors obtained compensation studies performed by the Reznick Group, L C in July 2008, and Crowe Horwath LLP in September 2010 and in 2013 to use in determining the amount of compensation for 2008 through 2014 This information was documented in the board meeting minutes in 2008, 2010 and 2013 when the compensation studies were reviewed

Return Reference	Explanation
Form 990, Part VI, Line 15b Process to establish compensation of other employees	American Eagle Lifecare's Home office has one key employee other than its CEO This employee, Elan Ruggill serves as a Senior Vice-President In this capacity he analyses financial statements, supervises American Eagle's managers, and analyses and processes new investments He is also responsible for our web sites and overseeing the capital repairs at our facilities Mr Ruggill's compensation was established after consideration of several factors including the following *Compensation provided to employees with comparable levels of responsibility at enterprises similar in size and mission to American Eagle as reported in GuideStar Compensation studies and reports *Discussions with executives from for profit entities in the senior living sector who employ individuals with similar skills and responsibilities to Mr Ruggill *Discussions with Mr Ruggill regarding employment offers he had with other companies *Consideration by the CEO of appropriate compensation for individuals at Mr Ruggill's level derived from the CEO's experience as the COO, Chief investment officer, and CEO of public companies involved in the senior housing space Discussions by the Board's Compensation Committee occurred regarding the above factors and Mr Ruggill's ultimate compensation, though the Compensation Committee clearly delegated the ultimate decision regarding Mr Ruggill's compensation to the CEO

Return Reference	Explanation
Form 990, Part VI, Line 19 Required documents available to the public	The organization's governing documents, conflict of interest policy, and financial statements are made available to the public upon request

Return Reference	Explanation
Form 990, Part VII, Section A Part VII, Section A	F Scott Kellman, President & CEO, and Elan Ruggill, Senior Vice President, are paid by American Eagle LifeCare Corporation (EIN 01-0706736) Jordan Bruce, Executive Director, is paid by American Eagle Nursing Home Company of Eau Claire, LLC (EIN 26-3709759) Clare King, RN, is paid by Lexington Healthcare, LLC (EIN 20-1684547) The following board members and officers are paid by American Eagle LifeCare Corporation (EIN 01-0706736) BENJAMIN KELLMAN, VICE PRESIDENT RANDY RUTTA, BOARD MEMBER MARK MILLER, BOARD MEMBER DANIEL KELLMAN, BOARD MEMBER

Return Reference	Explanation
Form 990, Part VIII, Line 11d Other Miscellaneous Revenue	Other - Total Revenue 39858, Related or Exempt Function Revenue 888, Unrelated Business Revenue , Revenue Excluded from Tax Under Sections 512, 513, or 514 38970, Resident Council - Total Revenue 1097, Related or Exempt Function Revenue , Unrelated Business Revenue , Revenue Excluded from Tax Under Sections 512, 513, or 514 1097,

Return Reference	Explanation
Form 990, Part IX, Line 11g Other Fees	CONTRACTED STAFF (NURSING, PHARMACIST, PSYCHOLOGIST, MEDICAL DIRECTOR - Total Expense 7671809, Program Service Expense 7360262, Management and General Expenses 311547, Fundraising Expenses ,

Return Reference	Explanation
Form 990, Part XI, Line 9 Other changes in net assets or fund balances	Other changes in net assets - -2431351,

Return Reference	Explanation
Form 990, Part XII, Line 2b AUDITED/COMPILED FINANCIAL STATEMENTS	THE ORGANIZATION RECEIVES FIVE SEPARATE SETS OF AUDITED FINANCIAL STATEMENTS, EACH OF WHICH IS PREPARED IN ACCORDANCE WITH GAAP THE FINANCIAL INFORMATION IS THEN COMBINED FOR PURPOSES OF THE FORM 990 ONE SET OF AUDITED FINANCIAL STATEMENTS, WHICH IS PREPARED ON A CONSOLIDATED BASIS, CONSISTS OF THE FOLLOWING WISCONSIN ENTITIES (''OBLIGATED GROUP'') AE ARPIN FACILITY COMPANY, LLC (EIN 81-0621902) AMERICAN EAGLE NURSING HOME COMPANY OF ARPIN, LLC (EIN 47-0924079) AE COLBY FACILITY COMPANY, LLC (EIN 81-0622276) AMERICAN EAGLE NURSING HOME COMPANY OF COLBY, LLC (EIN 68-0558136) AE MADISON FACILITY COMPANY , LLC (EIN 26-0070115) AMERICAN EAGLE NURSING HOME COMPANY OF MADISON, LLC (EIN 81-0621853) EACH OF THE FOLLOWING ENTITIES RECEIVES A SEPARATE SET OF AUDITED FINANCIAL STATEMENTS AMERICAN EAGLE HOME PLACE, LLC (EIN 20-3295047) AE EAU CLAIRE FACILITY COMPANY, LLC (EIN 26-3709653) AE WESTFIELD FACILITY COMPANY, LLC (EIN 27-2784041) AE GREENSBURG FACILITY COMPANY, LLC (EIN 27-2784104) THE FINANCIAL INFORMATION FOR EACH OF THE ABOVE ENTITIES, AS WELL AS THE ENTITIES LISTED BELOW THAT DO NOT RECEIVE AUDITED FINANCIAL STATEMENTS, IS ALSO INCLUDED IN A SINGLE FINANCIAL STATEMENT COMPILATION PREPARED BY THE ORGANIZATION'S INDEPENDENT AUDITORS AMERICAN EAGLE LIFECARE CORPORATION (EIN 01-0706736) AMERICAN EAGLE NURSING HOME COMPANY OF WHITEHOUSE, LLC (EIN 20-2818234) AMERICAN EAGLE NURSING HOME COMPANY OF EAU CLAIRE, LLC (EIN 26-3709759) LEXINGTON HEALTHCARE, LLC (EIN 20-1684547) AMERICAN EAGLE MORNING BREEZE, LLC (EIN 20-3294992) AMERICAN EAGLE SANDERS GLEN, LLC (EIN 20-3294905) AMERICAN EAGLE HAMLET HOLDING, LLC (EIN 46-3702281) HAMLET HEALTH CARE, LLC (EIN 37-1741674) HAMLET ASSISTED LIVING, LLC (EIN 61-1722029) HAMLET OPERATOR HOLDING, LLC (EIN 61-1740797) HAMLET HEALTH CARE OPERATOR, LLC (EIN 30-0799535) HAMLET ASSISTED LIVING, LLC (EIN 37-1742958) HAMLET HILLS, LLC (EIN 38-3915895)

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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.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
American Eagle LifeCare Corporation

Employer identification number
01-0706736

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
See Additional Data Table					

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	

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

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		
b Gift, grant, or capital contribution to related organization(s)	1b		
c Gift, grant, or capital contribution from related organization(s)	1c		
d Loans or loan guarantees to or for related organization(s)	1d		
e Loans or loan guarantees by related organization(s)	1e		
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)	1g		
h Purchase of assets from related organization(s)	1h		
i Exchange of assets with related organization(s)	1i		
j Lease of facilities, equipment, or other assets to related organization(s)	1j		
k Lease of facilities, equipment, or other assets from related organization(s)	1k		
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		
o Sharing of paid employees with related organization(s)	1o		
p Reimbursement paid to related organization(s) for expenses	1p		
q Reimbursement paid by related organization(s) for expenses	1q		
r Other transfer of cash or property to related organization(s)	1r		
s Other transfer of cash or property from related organization(s)	1s		

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: 14000329
Software Version: 2014v1.0
EIN: 01-0706736
Name: American Eagle LifeCare Corporation

Form 990, Schedule R, Part I - Identification of Disregarded Entities

(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
AE ARPIN FACILITY COMPANY LLC 8014 BETHEL ROAD ARPIN, WI 54410 81-0621902	FACILITY COMPANY	WI	384,392	2,959,446	AMERICAN EAGLE LIFECARE CORPORATION
AMERICAN EAGLE NURSING HOME COMPANY OF ARPIN LLC 8014 BETHEL ROAD ARPIN, WI 54410 47-0924079	NURSING HOME	WI	5,655,994	1,098,372	AMERICAN EAGLE LIFECARE CORPORATION
AE COLBY FACILITY COMPANY LLC 702 WEST DOLF STREET COLBY, WI 54421 81-0622276	FACILITY COMPANY	WI	347,168	2,687,210	AMERICAN EAGLE LIFECARE CORPORATION
AMERICAN EAGLE NURSING HOME COMPANY OF COLBY LLC 702 WEST DOLF STREET COLBY, WI 54421 68-0558136	NURSING HOME	WI	4,906,233	482,034	AMERICAN EAGLE LIFECARE CORPORATION
AE MADISON FACILITY COMPANY LLC 4502 MILWAUKEE STREET MADISON, WI 53714 26-0070115	FACILITY COMPANY	WI	614,946	5,244,303	AMERICAN EAGLE LIFECARE CORPORATION
AMERICAN EAGLE NURSING HOME COMPANY OF MADISON LLC 4502 MILWAUKEE STREET MADISON, WI 53714 81-0621853	NURSING HOME	WI	7,451,893	3,646,349	AMERICAN EAGLE LIFECARE CORPORATION
AE WHITEHOUSE FACILITY COMPANY LLC 107 STACEY DRIVE WHITEHOUSE, TX 75791 20-2818309	FACILITY COMPANY	TX	0	3,338	AMERICAN EAGLE LIFECARE CORPORATION
AMERICAN EAGLE NURSING HOME COMPANY OF WHITEHOUSE LLC 107 STACEY DRIVE WHITEHOUSE, TX 75791 20-2818234	NURSING HOME	TX	7,348,205	2,110,418	AMERICAN EAGLE LIFECARE CORPORATION
AMERICAN EAGLE HOME PLACE LLC 6734 MILLSIDE DRIVE INDIANAPOLIS, IN 46221 20-3295047	INDEPENDENT LIVING FACILITY	IN	560,915	2,226,592	AMERICAN EAGLE LIFECARE CORPORATION
AMERICAN EAGLE SANDERS GLEN LLC 320 NORTH MERIDIAN STREET INDIANAPOLIS, IN 46204 20-3294905	INDEPENDENT LIVING FACILITY	IN	3,326,218	329,327	AMERICAN EAGLE LIFECARE CORPORATION
AMERICAN EAGLE MORNING BREEZE LLC 320 NORTH MERIDIAN STREET INDIANAPOLIS, IN 46204 20-3294992	CONTINUING CARE RETIREMENT COMMUNITY	IN	5,170,940	905,397	AMERICAN EAGLE LIFECARE CORPORATION
AE EAU CLAIRE FACILITY COMPANY LLC 3819 HAWK CREST ANN ARBOR, MI 48103 26-3709653	FACILITY COMPANY	MI	847,053	7,294,628	AMERICAN EAGLE LIFECARE CORPORATION
AMERICAN EAGLE NURSING HOME COMPANY OF EAU CLAIRE LLC 2120 HEIGHTS DRIVE EAU CLAIRE, WI 54701 26-3709759	NURSING HOME	WI	10,382,311	1,917,580	AMERICAN EAGLE LIFECARE CORPORATION
LEXINGTON HEALTHCARE LLC 9047 W GREENFIELD AVENUE WEST ALLIS, WI 53214 20-1684547	NURSING HOME	WI	10,698,900	0	AMERICAN EAGLE LIFECARE CORPORATION (SOLD APRIL 2014)
AE WESTFIELD FACILITY COMPANY LLC 320 NORTH MERIDIAN STREET IINDIANAPOLIS, IN 46204 27-2784041	FACILITY COMPANY	IN	980,735	5,367,712	AMERICAN EAGLE LIFECARE CORPORATION
AE GREENSBURG FACILITY COMPANY LLC 320 NORTH MERIDIAN STREET INDIANAPOLIS, IN 46204 27-2784104	FACILITY COMPANY	IN	539,468	7,005,670	AMERICAN EAGLE LIFECARE CORPORATION
AMERICAN EAGLE HAMLET HOLDING LLC 1300 E 9TH STREET CLEVELAND, OH 44114 46-3702281	HOLDING COMPANY	OH	0	23,862,765	AMERICAN EAGLE LIFECARE CORPORATION
HAMLET HEALTH CARE LLC 150 CLEVELAND STREET CHAGRIN FALLS, OH 44022 37-1741674	FACILITY COMPANY	OH	0	5,044,758	AMERICAN EAGLE HAMLET HOLDING LLC
HAMLET ASSISTED LIVING LLC 200 HAMLET HILLS DRIVE CHAGRIN FALLS, OH 44022 61-1722029	FACILITY COMPANY	OH	0	15,317,979	AMERICAN EAGLE HAMLET HOLDING LLC
HAMLET OPERATOR HOLDING LLC 1300 E 9TH AVENUE CLEVELAND, OH 44114 61-1740797	FACILITY COMPANY	OH	289,605	891,618	AMERICAN EAGLE HAMLET HOLDING LLC

Form 990, Schedule R, Part I - Identification of Disregarded Entities

(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
HAMLET HEALTH CARE OPERATOR LLC 150 CLEVELAND STREET CHAGRIN FALLS, OH 44022 30-0799535	SKILLED NURSING FACILITY	OH	0	0	HAMLET OPERATOR HOLDING LLC
HAMLET ASSISTED LIVING LLC 200 HAMLET HILLS DRIVE CHAGRIN FALLS, OH 44022 37-1742958	ASSISTED LIVING FACILITY	OH	0	0	HAMLET OPERATOR HOLDING LLC
HAMLET HILLS LLC 200 HAMLET HILLS DRIVE CHAGRIN FALLS, OH 44022 38-3915895	INDEPENDENT LIVING FACILITY	OH	0	19,360,884	HAMLET OPERATOR HOLDING LLC