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Form 990

Return of Organization Exempt From Income Tax

2014

Open to Public
Inspection

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

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

B Check if applicable	C Name of organization Heritage Day Health Centers		D Employer identification number 31-1358042
<input type="checkbox"/> Address change	% JOHN WHITLOCK		
<input type="checkbox"/> Name change	Doing business as See Schedule O		E Telephone number (614) 451-2151
<input type="checkbox"/> Initial return			
<input type="checkbox"/> Final return/terminated	Number and street (or P O box if mail is not delivered to street address) 2335 North Bank Drive	Room/suite	
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code Columbus, OH 43220		G Gross receipts \$ 6,466,883
<input type="checkbox"/> Application pending	F Name and address of principal officer TERRY ALLTON 2335 NORTH BANK DRIVE COLUMBUS, OH 43220		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

I Tax-exempt status 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527J Website: ► www.nationalchurchresidences.orgK Form of organization Corporation Trust Association Other ► L Year of formation 1992 M State of legal domicile OH

Part I Summary

1 Briefly describe the organization's mission or most significant activities PROVIDE COMPREHENSIVE ADULT DAY SERVICES TO ADULTS WITH COGNITIVE AND PHYSICAL IMPAIRMENTS	
2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a)	3 7
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 7
5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5 208
6 Total number of volunteers (estimate if necessary)	6 259
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 43,931
b Net unrelated business taxable income from Form 990-T, line 34	7b 22,931

8 Contributions and grants (Part VIII, line 1h)	Prior Year 605,559	Current Year 571,042
9 Program service revenue (Part VIII, line 2g)	5,566,953	5,773,157
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	513	20
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	21,297	-29,563
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,194,322	6,314,656

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0 0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0 0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,982,099 3,816,118
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)	2,489,500 2,691,219
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	6,471,599 6,507,337
19 Revenue less expenses Subtract line 18 from line 12	-277,277 -192,681

20 Total assets (Part X, line 16)	Beginning of Current Year 6,110,760	End of Year 6,881,251
21 Total liabilities (Part X, line 26)	4,580,659	5,483,908
22 Net assets or fund balances Subtract line 21 from line 20	1,530,101	1,397,343

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	*****	2015-11-11
	Signature of officer	Date
JOHN WHITLOCK Vice President		
Type or print name and title		

Paid Preparer Use Only	Print/Type preparer's name Greta L Rzymek CPA	Preparer's signature Greta L Rzymek CPA	Date	Check <input type="checkbox"/> if self-employed	PTIN P00181209
	Firm's name ► HW&CO	Firm's EIN ►			
	Firm's address ► 23240 Chagrin Blvd Suite 700 Cleveland, OH 441225450	Phone no (216) 831-1200			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2014)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

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

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

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

Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any programs or services?

Yes No

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

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

4a (Code) (Expenses \$ 6,092,903 including grants of \$) (Revenue \$ 5,773,157)

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

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

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

4d Other program services (Describe in Schedule O)

4e Total program service expenses ► 6,092,903

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?

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

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

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

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

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

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

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

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

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

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

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

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X

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 XI

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

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

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

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

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

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

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)

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

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

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8		No
9		No
10		No
11a	Yes	
11b		No
11c		No
11d		No
11e	Yes	
11f		No
12a		No
12b		No
13		No
14a		No
14b		No
15		No
16		No
17		No
18		No
19		No
20a		No
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)	28a		No
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c		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	29	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32		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	33		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	34	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	35a		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b		
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	36		No
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	37		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	38		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			

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	12	
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	208	
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).	7a	No	
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? . . .	7b		
b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	7c	No	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .	7d		
d If "Yes," indicate the number of Forms 8282 filed during the year	7e	No	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	7f	No	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7g		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	7h		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	8		
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? . . .	9a		
9b			
9a Did the sponsoring organization make any taxable distributions under section 4966? . . .	9b		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .			
10 Section 501(c)(7) organizations. Enter	10a		
a Initiation fees and capital contributions included on Part VIII, line 12 . . .	10b		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11 Section 501(c)(12) organizations. Enter	11a		
a Gross income from members or shareholders . . .	11b		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .			
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.	13a		
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	13b		
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 . . .	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	7		
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	7		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No	
6 Did the organization have members or stockholders?	6	Yes		
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes		
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes		
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a	Yes		
a The governing body?	8b	Yes		
b Each committee with authority to act on behalf of the governing body?	9	No		
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed	<input checked="" type="checkbox"/> OH
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply	
<input type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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	
► JOHN WHITLOCK 2335 NORTH BANK DRIVE COLUMBUS, OH 43220 (614) 451-2151	

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 Employee	Former			
(1) Paul W Bloomfield Director	0 1 2 0	X						0	0	0
(2) A Kenneth Pierce Director	0 1 2 0	X						0	0	0
(3) Mike Flowers Director	0 1 2 0	X						0	0	0
(4) Dr Terry Davis Director	0 1 2 0	X						0	0	0
(5) Mark MacNaughten Director	0 1 2 0	X						0	0	0
(6) Eric Borders Director	0 1 2 0	X						0	0	0
(7) Cynthia Gerst Director	0 1 2 0	X						0	0	0
(8) Terry Allton President	0 1 49 9		X					0	227,201	46,641
(9) Judith Naderhoff VP/Sec/Treas Thru 10/2014	0 1 49 9		X					0	192,329	45,757
(10) Steven Van Camp Vice President	0 1 49 9		X					0	380,745	23,095
(11) Dan Fagan Vice President	15 0 25 0				X			46,701	77,835	14,822

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)	►	46,701	878,110	130,315

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 ►0

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Breech Sheila Enterprises LLC, PO Box 304 LEWIS CENTER, OH 43035	Client Meals	267,906
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►1		

Part VIII Statement of RevenueCheck 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 17,049			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e 136,127			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 417,866			
	g Noncash contributions included in lines 1a-1f \$		68,916		
	h Total. Add lines 1a-1f		571,042		
Program Service Revenue	2a CLIENT FEES	Business Code 623990	649,148	649,148	
	b GRANTS & SERVICE CONTR	623990	5,124,009	5,124,009	
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f		5,773,157		
	3 Investment income (including dividends, interest, and other similar amounts)		20		20
4 Income from investment of tax-exempt bond proceeds		0			
5 Royalties		0			
6a Gross rents	(I) Real 122,664				
b Less rental expenses	152,227				
c Rental income or (loss)	-29,563	0			
d Net rental income or (loss)		-29,563	-73,494	43,931	
7a Gross amount from sales of assets other than inventory	(I) Securities				
b Less cost or other basis and sales expenses	(II) Other				
c Gain or (loss)					
d Net gain or (loss)		0			
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
b Less direct expenses	b				
c Net income or (loss) from fundraising events		0			
9a Gross income from gaming activities See Part IV, line 19	a				
b Less direct expenses	b				
c Net income or (loss) from gaming activities		0			
10a Gross sales of inventory, less returns and allowances	a				
b Less cost of goods sold	b				
c Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue	Business Code				
11a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d		0			
12 Total revenue. See Instructions		6,314,656	5,699,663	43,931	20

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	0			
2 Grants and other assistance to domestic individuals See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	2,959,282	2,917,051	42,231	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	591,890	591,890		
10 Payroll taxes	264,946	264,946		
11 Fees for services (non-employees)				
a Management	314,370		314,370	0
b Legal	10,062	10,062		
c Accounting	10,663		10,663	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	78,297	78,297		
12 Advertising and promotion	21,177		21,177	
13 Office expenses	28,636	7,743	20,893	
14 Information technology	45,189	45,189		
15 Royalties	0			
16 Occupancy	186,715	186,715		
17 Travel	16,224	16,224		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	125,766	125,766		
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	321,016	321,016		
23 Insurance	125,837	125,837		
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a TRANSPORTATION	459,073	459,073		
b REPAIRS & MAINTENANCE	365,314	365,314		
c PATIENT MEALS	374,104	374,104		
d PROGRAM SUPPLIES AND DRUGS	102,939	102,939		
e All other expenses	105,837	100,737	5,100	
25 Total functional expenses. Add lines 1 through 24e	6,507,337	6,092,903	414,434	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck 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	333,911	1 566,344
2	Savings and temporary cash investments	0	2 0
3	Pledges and grants receivable, net	0	3 0
4	Accounts receivable, net	994,177	4 1,486,331
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5 0
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0	6 0
7	Notes and loans receivable, net	0	7 0
8	Inventories for sale or use	0	8 0
9	Prepaid expenses and deferred charges	54,376	9 49,095
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	7,828,663
b	Less accumulated depreciation	10b	3,209,975
		4,560,304	10c 4,618,688
11	Investments—publicly traded securities	0	11 0
12	Investments—other securities See Part IV, line 11	0	12 0
13	Investments—program-related See Part IV, line 11	0	13 0
14	Intangible assets	0	14 0
15	Other assets See Part IV, line 11	167,992	15 160,793
16	Total assets. Add lines 1 through 15 (must equal line 34)	6,110,760	16 6,881,251
Liabilities			
17	Accounts payable and accrued expenses	713,263	17 881,947
18	Grants payable	0	18 0
19	Deferred revenue	0	19 0
20	Tax-exempt bond liabilities	3,054,096	20 3,199,797
21	Escrow or custodial account liability Complete Part IV of Schedule D	0	21 0
22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22 0
23	Secured mortgages and notes payable to unrelated third parties	720,659	23 1,369,446
24	Unsecured notes and loans payable to unrelated third parties	0	24 0
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	92,641	25 32,718
26	Total liabilities. Add lines 17 through 25	4,580,659	26 5,483,908
Net Assets or Fund Balances			
	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27	Unrestricted net assets	1,231,834	27 964,223
28	Temporarily restricted net assets	298,267	28 433,120
29	Permanently restricted net assets	0	29 0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		
30	Capital stock or trust principal, or current funds	30	
31	Paid-in or capital surplus, or land, building or equipment fund	31	
32	Retained earnings, endowment, accumulated income, or other funds	32	
33	Total net assets or fund balances	1,530,101	33 1,397,343
34	Total liabilities and net assets/fund balances	6,110,760	34 6,881,251

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,314,656
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,507,337
3	Revenue less expenses Subtract line 2 from line 1	3	-192,681
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,530,101
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	59,923
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,397,343

Part XII Financial Statements and ReportingCheck 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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
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? 3b 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	3a	No
	3b	

SCHEDULE A
(Form 990 or 990EZ)**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.**2014****Open to Public
Inspection**Department of the
Treasury
Internal Revenue Service**Name of the organization**
Heritage Day Health Centers**Employer identification number**

31-1358042

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

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

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

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

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

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

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

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

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

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

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

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

11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box 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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 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")	4,929,911	5,467,341	6,266,951	5,695,051	6,344,199	28,703,453
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	4,929,911	5,467,341	6,266,951	5,695,051	6,344,199	28,703,453
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 Public support. Subtract line 5 from line 4						28,703,453

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	4,929,911	5,467,341	6,266,951	5,695,051	6,344,199	28,703,453
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	216,876	210,272	226,845	177,870	122,684	954,547
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						0
11 Total support Add lines 7 through 10						29,658,000
12 Gross receipts from related activities, etc (see instructions)					12	649,148
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	96 781 %
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	96 286 %

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")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
13 Total support. (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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
16 Public support percentage from 2013 Schedule A, Part III, line 15	16

Section D. Computation of Investment Income Percentage

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

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.

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).

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.

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.

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.

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.

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. . . .

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.

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).

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?

c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?

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**.

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).

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).

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**.

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**.

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**.

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.

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).

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?

b A family member of a person described in (a) above?

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**.

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		
11a		
11b		
11c		

Part IV Supporting Organizations (continued)**Section B. Type I Supporting Organizations**

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.

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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

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?

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).

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.

	Yes	No
1		
2		
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**)

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.**

	Yes	No
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.**

	Yes	No
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.*

	Yes	No
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.**

	Yes	No
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

1 Net short-term capital gain
 2 Recoveries of prior-year distributions
 3 Other gross income (see instructions)
 4 Add lines 1 through 3
 5 Depreciation and depletion
 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 Other expenses (see instructions)
 7 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)

	(A) Prior Year	(B) Current Year (optional)
1		
2		
3		
4		
5		
6		
7		
8		

Section B - Minimum Asset Amount

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

	(A) Prior Year	(B) Current Year (optional)
1		
1a		
1b		
1c		
1d		
2		
3		
4		
5		
6		
7		
8		

Section C - Distributable Amount

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

		Current Year
1		
2		
3		
4		
5		
6		

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

2014

Open to Public
Inspection**SCHEDULE D**
(Form 990)**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.Department of the Treasury
Internal Revenue Service**Name of the organization**
Heritage Day Health Centers**Employer identification number**

31-1358042

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate 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
2a	
2b	
2c	
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 <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other
c <input type="checkbox"/> Preservation for future generations	

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
1c	
1d	
1e	
1f	

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

(i) unrelated organizations

(ii) related organizations

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

Yes	No
3a(i)	
3a(ii)	
3b	

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		612,333			612,333
b Buildings		3,741,633	1,365,949		2,375,684
c Leasehold improvements		1,312,797		540,469	772,328
d Equipment		2,142,651		1,289,685	852,966
e Other		19,249		13,872	5,377
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)					4,618,688

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 (Columns (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

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

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	<table border="1" style="margin: auto;"> <tr><td>2a</td><td></td></tr> <tr><td>2b</td><td></td></tr> <tr><td>2c</td><td></td></tr> <tr><td>2d</td><td></td></tr> <tr><td>2e</td><td></td></tr> </table>	2a		2b		2c		2d		2e		<table border="1" style="margin: auto;"> <tr><td>3</td><td></td></tr> <tr><td>4</td><td></td></tr> <tr><td>4a</td><td></td></tr> <tr><td>4b</td><td></td></tr> <tr><td>4c</td><td></td></tr> </table>	3		4		4a		4b		4c		1	
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2b																									
2c																									
2d																									
2e																									
3																									
4																									
4a																									
4b																									
4c																									
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12																								
a	Net unrealized gains (losses) on investments																								
b	Donated services and use of facilities																								
c	Recoveries of prior year grants																								
d	Other (Describe in Part XIII)																								
e	Add lines 2a through 2d																								
3	Subtract line 2e from line 1																								
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																								
b	Other (Describe in Part XIII)																								
c	Add lines 4a and 4b																								
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)																								

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	<table border="1" style="margin: auto;"> <tr><td>2a</td><td></td></tr> <tr><td>2b</td><td></td></tr> <tr><td>2c</td><td></td></tr> <tr><td>2d</td><td></td></tr> <tr><td>2e</td><td></td></tr> </table>	2a		2b		2c		2d		2e		<table border="1" style="margin: auto;"> <tr><td>3</td><td></td></tr> <tr><td>4</td><td></td></tr> <tr><td>4a</td><td></td></tr> <tr><td>4b</td><td></td></tr> <tr><td>4c</td><td></td></tr> </table>	3		4		4a		4b		4c		1	
2a																									
2b																									
2c																									
2d																									
2e																									
3																									
4																									
4a																									
4b																									
4c																									
2	Amounts included on line 1 but not on Form 990, Part IX, line 25																								
a	Donated services and use of facilities																								
b	Prior year adjustments																								
c	Other losses																								
d	Other (Describe in Part XIII)																								
e	Add lines 2a through 2d																								
3	Subtract line 2e from line 1																								
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																								
b	Other (Describe in Part XIII)																								
c	Add lines 4a and 4b																								
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)																								

Part XIII Supplemental Information

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

Return Reference	Explanation

Part XIII Supplemental Information (continued)

Return Reference	Explanation

Schedule J
(Form 990)**Compensation Information**

OMB No 1545-0047

Department of the Treasury
Internal Revenue ServiceFor 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.**2014****Open to Public
Inspection**Name of the organization
Heritage Day Health Centers

Employer identification number

31-1358042

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

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (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**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?**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> 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?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**c** Participate in, or receive payment from, an equity-based compensation arrangement?

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?**b** Any related organization?

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?**b** Any related organization?

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**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
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 Terry Allton, President	(i) 0 (ii) 161,838	0 64,763	0 600	0 32,584	0 14,057	0 273,842	0 0
2 Judith Naderhoff, VP/Sec/Treas Thru 10/2014	(i) 0 (ii) 171,357	0 20,737	0 235	0 31,978	0 13,779	0 238,086	0 0
3 Steven Van Camp, Vice President	(i) 0 (ii) 304,725	0 72,000	0 4,020	0 8,716	0 14,379	0 403,840	0 0

Part III Supplemental Information

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

Return Reference	Explanation
Part I, Line 3	National Church Residences, A related organization, establishes the top management official's compensation. The following methods were used by National Church Residences to establish compensation levels. Compensation committee, independent compensation consultant, form 990 of other organizations, written employment contract, compensation survey or study, approval by the board or compensation committee

**Schedule K
(Form 990)****Supplemental Information on Tax Exempt Bonds****2014**Department of the Treasury
Internal Revenue Service

► 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.

**Open to Public
Inspection**Name of the organization
Heritage Day Health Centers**Employer identification number**
31-13358042**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	FRANKLIN COUNTY OHIO	31-6400067		04-30-2012	3,201,295	FRANKLIN COUNTY ADJUSTABLE RATE						
B	FRANKLIN COUNTY OHIO	31-6400067		06-20-2013	250,000	FRANKLIN COUNTY ADJUSTABLE RATE DE						

Part II Proceeds

							A		B		C		D	
							Yes	No	Yes	No	Yes	No	Yes	No
1	Amount of bonds retired						242,971		8,527					
2	Amount of bonds legally defeased						0		0					
3	Total proceeds of issue						3,201,295		250,000					
4	Gross proceeds in reserve funds						0		0					
5	Capitalized interest from proceeds						0		0					
6	Proceeds in refunding escrows						492,103		0					
7	Issuance costs from proceeds						64,026		5,000					
8	Credit enhancement from proceeds						0		0					
9	Working capital expenditures from proceeds						0		0					
10	Capital expenditures from proceeds						2,645,166		245,000					
11	Other spent proceeds						0		0					
12	Other unspent proceeds						0		0					
13	Year of substantial completion						2013							
							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?	X							
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 %		0 %					
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test?		X						
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?		X						
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X							

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	Morgan Stanley		0					
c Term of hedge			3 25					
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	0		0					
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
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).

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No 1545-0047

2014

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

- Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
- Attach to Form 990.
- Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization
Heritage Day Health Centers

Employer identification number

31-1358042

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (2014 Specialized Transportation Vans)	X	1	68,916	FMV
26 Other ► (_____)				
27 Other ► (_____)				
28 Other ► (_____)				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement		29		

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a	No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	No
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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Schedule M (Form 990) (2014)

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.**2014****Open to Public
Inspection**Name of the organization
Heritage Day Health Centers**Employer identification number**

31-1358042

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 1	
Form 990, Part VI, Line 6	THE SOLE MEMBER OF THE CORPORATION SHALL, AT ALL TIMES, BE NATIONAL CHURCH RESIDENCES
Form 990, Part VI, Line 7A	MEMBERS OR TRUSTEES SHALL HAVE THE APPROVAL OF THE BOARD OF TRUSTEES OF NATIONAL CHURCH RESIDENCES
Form 990, Part VI, Line 7B	NATIONAL CHURCH RESIDENCES IS REQUIRED TO APPROVE THE SELECTION OF THE BOARD OF TRUSTEES
Form 990, Part VI, Line 11	THE 990 RETURN IS MADE AVAILABLE TO THE BOARD PRIOR TO FILING AN OFFICER REVIEWS THE 990 RETURN PRIOR TO SIGNATURE
Form 990, Part VI, Line 12C	ANY DIRECTOR, EXECUTIVE OFFICER, OR MEMBER OF A COMMITTEE WITH GOVERNING BOARD DELEGATED POWERS IS COVERED UNDER THE ORGANIZATION'S CONFLICT OF INTEREST POLICY ANY PERSON COVERED UNDER THIS POLICY MUST DISCLOSE THE EXISTENCE OF A CONFLICT AND BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS AND MEMBERS OF BOARD COMMITTEES ALL DIRECTORS AND OFFICERS SHALL ALSO REVIEW AND SIGN THE CONFLICT OF INTEREST DISCLOSURE STATEMENT ON AN ANNUAL BASIS, IDENTIFYING FAMILY MEMBERS, POSSIBLE RELATED BUSINESSES, AND INVESTMENTS AND PROMPTLY REPORT ANY CHANGES TO THE CHAIRPERSON THAT OCCUR THROUGHOUT THE YEAR IF A CONFLICT EXISTS, PARTICIPATION AND VOTING RIGHT RESTRICTIONS ARE IMPOSED
Form 990, Part VI, Line 19	GOVERNING DOCUMENTS, THE CONFLICT OF INTEREST POLICY, AND THE FINANCIAL STATEMENTS ARE PROVIDED UPON REQUEST AND THROUGH A SECURED WEBSITE
Form 990, Part XI, Line 9, Changes in Net Assets	CHANGE IN VALUE OF INTEREST RATE SWAP AGREEMENT \$59,923
Form 990, Part XII, Line 2c	THE ORGANIZATION HAS AN AUDIT COMMITTEE WHICH OVERSEES THE AUDIT OF THE FINANCIAL STATEMENTS AND IS INVOLVED IN SELECTION OF THE INDEPENDENT ACCOUNTANT WHICH COMPLETES THE AUDIT THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR
Form 990, Schedule R, Part II	THE RELATED TAX EXEMPT ORGANIZATIONS ARE ALL MEMBERS OF GROUP EXEMPTION #5048
Form 990, Page 1, Item C	THE ORGANIZATION CONDUCTS BUSINESS UNDER THE NAME NATIONAL CHURCH RESIDENCES CENTER FOR SENIOR HEALTH

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

2014

► 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.Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceName of the organization
Heritage Day Health Centers

Employer identification number

31-1358042

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
						Yes 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) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
									Yes	No	
See Additional Data Table											

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
See Additional Data Table									

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

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

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e	Yes	
1f		No
1g		No
1h		No
1i		No
1j	Yes	
1k		No
1l		No
1m	Yes	
1n		No
1o	Yes	
1p		No
1q		No
1r	Yes	
1s		No

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

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

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

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

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

Part VII Supplemental Information

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

Return Reference	Explanation
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Schedule R (Form 990) 2014

Additional Data

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
									Yes	No	
Abbey Church Village Limited Partnership 6003 Abbey Chapel Dr Dublin, OH 430171529 31-1416957	Rental activity f	OH	NA	N/A	0	0		0			
Arlington By The Lake Senior Housing Lim 2101 Arlington Ave Toledo, OH 436091979 20-4063801	Rental	OH	NA	N/A	0	0		0			
Baptist Gardens Housing Limited Partners 1901 Myrtle Drive SW Atlanta, GA 30311 27-2962768	Rental activity f	GA	NA	N/A	0	0		0			
Battery Park Senior Housing Limited Part 1 Battle Square Asheville, NC 288012712 26-0069390	Rental activity f	NC	NA	N/A	0	0		0			
Betmar Village Senior Housing Limited Pa 345 Ashwood Ave SW Atlanta, GA 30315 45-3082039	Rental	GA	NA	N/A	0	0		0			
National Church Residences of Betmar Vil 345 Ashwood Ave SW Atlanta, GA 30315 90-0825414	Rental Activity f	GA	NA	N/A	0	0		0			
Big Bethel Village LP 500 Richard Allen Boulevard SW Atlanta, GA 30331 58-2621642	Rental activity f	OH	NA	N/A	0	0		0			
Blessing Court Senior Housing Limited Pa 3100 Blessing Court Bedford, TX 760215009 45-3175449	Rental activity f	TX	NA	N/A	0	0		0			
Bristol Court Apartments Limited Partne 600 E Fifth St Waverly, OH 456901566 20-2470977	Rental activity f	OH	NA	N/A	0	0		0			
Canion Place Limited Dividend Housing As 44505 Ford Rd Canton, MI 481875034 36-4756461	Rental	MI	NA	N/A	0	0		0			
Capitol Heights Senior Housing Limited P 505 Suffolk Ave Capitol Heights, MD 207433000 20-8599370	Rental activity f	OH	NA	N/A	0	0		0			
Chantry Place Housing Limited Partnershi 5500 Millersfield Drive Columbus, OH 432327764 20-1872900	Rental activity f	OH	NA	N/A	0	0		0			
Chateau Gardens Housing LLC 912 Martin Ave Fond du Lac, WI 549356336 71-0955814	Rental activity f	WI	NA	N/A	0	0		0			
Chimes Terrace Senior Housing Limited Pa 65 S Williams Street Johnstown, OH 43031 20-4064084	Rental	OH	NA	N/A	0	0		0			
Clara Park Village Apartments Limited Pa 4805 Clara St Cudahy, CA 902015200 20-2869540	Rental activity f	OH	NA	N/A	0	0		0			

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)		(j) General or Managing Partner?	(k) Percentage ownership
								Yes	No		
Coeur d'Alene Senior Housing Limited Par 7712 N Heartland Dr Coeur d'Alene, ID 838158906 31-1639271	Rental activity f	ID	NA	N/A	0	0		0			
Columbia Court Limited Dividend Housing 275 West Columbia Ave Belleville, MI 481113901 61-1707502	Rental	MI	NA	N/A	0	0		0			
Combined Locks Senior Housing Limited Pa 334 Wallace Street Combined Locks, WI 54113 20-5556388	Rental activity f	WI	NA	N/A	0	0		0			
Country Ridge Apartments Limited Partner 5656 Farmhouse Lane Hilliard, OH 430267846 31-1504074	Rental activity f	OH	NA	N/A	0	0		0			
Courtyard at Willow Woods Limited Partne 1500 Lincoln Avenue Tomah, WI 546602463 20-3678605	Rental activity f	WI	NA	N/A	0	0		0			
Cypress Sunrise Village Apartments Limit 9151 Grindlay St Cypress, CA 906303088 20-2869574	Rental activity f	OH	NA	N/A	0	0		0			
Delowe & Myrtle Senior Housing Limited 1881 Myrtle Drive SW Atlanta, GA 30311 26-2082332	Rental activity f	GA	NA	N/A	0	0		0			
Dublin House Senior Housing Limited Part 1425 Central Ave Middletown, OH 450444180 20-4064054	Rental activity f	OH	NA	N/A	0	0		0			
East Valley Senior Housing Limited Partn 16010 East Valleyway Ave Veradale, WA 990378937 91-2033951	Rental activity f	WA	NA	N/A	0	0		0			
Eden Place Senior Housing LP 1220 Jefferson Ave Seguin, TX 781555934 74-3017793	Rental activity f	TX	NA	N/A	0	0		0			
Elizabeth Senior Housing Limited Partner 122 Seventh Street Elizabeth, NJ 072012822 20-2862379	Rental activity f	NJ	NA	N/A	0	0		0			
Garden Park Senior Housing Limited Partn 1821 N 5th St Canon City, CO 812122090 35-2464560	Rental activity f	CO	NA	N/A	0	0		0			
Harbourview Senior Housing Limited Partn 115 Franklin Street Sandusky, OH 448702806 20-2471589	Rental activity f	OH	NA	N/A	0	0		0			
Harvard Elderly Limited Partnership 6900 Harvard Ave Cleveland, OH 441055016 34-1863728	Rental activity f	OH	NA	N/A	0	0		0			
Hayden Senior Housing LP 88 W Sargent Dr Hayden, ID 838358882 46-0493154	Rental activity f	ID	NA	N/A	0	0		0			

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)		(j) General or Managing Partner?	(k) Percentage ownership
								Yes	No		
Heartland Senior Housing LP 7745 N Heartland Dr Coeur d'Alene, ID 838158904 54-2064319	Rental activity f	ID	NA	N/A	0	0		0			
Heritage Place at Trails Edge Limited P 2620 East State Blvd Fort Wayne, IN 468054730 20-1469685	Rental activity f	IN	NA	N/A	0	0		0			
Hilltop II Senior Housing Limited Partne 3630 Moores Trail Rd Columbus, OH 432284345 52-2367292	Rental activity f	OH	NA	N/A	0	0		0			
Hilltop Senior Housing Limited Partnersh 300 Overstreet Way Columbus, OH 432284335 31-1592983	Rental activity f	OH	NA	N/A	0	0		0			
Holy Trinity II Senior Housing Limited P 25031 Columbus Road Bedford Heights, OH 44146 45-3061216	Rental activity f	OH	NA	N/A	0	0		0			
Jaycee Fairgrounds Village Senior Housin 1355 Fairgrounds Rd St Charles, MO 633012383 27-5281382	Rental activity f	MO	NA	N/A	0	0		0			
Kirby Manor Senior Limited Partnership 11500 Detroit Avenue Cleveland, OH 441020000 87-0704525	Rental activity f	OH	NA	N/A	0	0		0			
Kiwanis Village Senior Housing Limited P 1200 Croy Dr Findlay, OH 458406707 20-4063620	Rental activity f	OH	NA	N/A	0	0		0			
Lakeside Apartment Housing LP 2590 Francisco Blvd Pacific, CA 940442732 02-0668710	Rental activity f	CA	NA	N/A	0	0		0			
Lakeside Towers of Sterling Heights Limi 15000 Shoreline Dr Sterling Heights, MI 483132275 45-2797185	Rental activity f	MI	NA	N/A	0	0		0			
Lakewood Christian Manor Limited Partner 2141 Springdale Rd SW Atlanta, GA 303156100 31-1647433	Rental activity f	OH	NA	N/A	0	0		0			
Leonardtown Senior Housing Limited Partn 22810 Dorsey St Leonardtown, MD 206503831 20-8599565	Rental activity f	MD	NA	N/A	0	0		0			
Madison Heights Win Limited Dividend Hou 27777 Dequindre Rd Madison Heights, MI 48071 20-3638189	Rental activity f	MI	NA	N/A	0	0		0			
Magnolia Acres Senior Housing Limited Pa 108 Deborah Dr Angleton, TX 775154165 45-3176201	Rental activity f	OH	NA	N/A	0	0		0			
Mansfield Woods Limited Partnership 382 Woodridge Dr Mansfield, OH 449062103 31-1592987	Rental activity f	OH	NA	N/A	0	0		0			

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)		(j) General or Managing Partner?	(k) Percentage ownership
								Yes	No		
Meadowview Senior Housing Limited Partne 338 W Main St Mt Sterling, OH 431431291 20-2471060	Rental activity f	OH	NA	N/A	0	0		0			
Memorial Towers Limited Partnership 1405 South 7th Ave Phoenix, AZ 850070000 30-0230394	Rental activity f	OH	NA	N/A	0	0		0			
National Church Residences of Mother Ter 25031 Columbus Road Bedford Heights, OH 44146 35-2443852	Rental Activity f	OH	NA	N/A	0	0		0			
Mt Baldy Senior Housing LP 839 Kootenai Cut Off Rd Ponderay, ID 838529804 74-3085816	Rental activity f	ID	NA	N/A	0	0		0			
Panola Dekalb Senior Housing Limited Par 5710 Snapfinger Woods Drive Lithonia, GA 30058 32-0378758	Rental	GA	NA	N/A	0	0		0			
Parkside Manor Senior Housing Limited Pa 1306 Brookline Blvd Pittsburgh, PA 152261961 47-1165633	Rental activity f	PA	NA	N/A	0	0		0			
Parkview Place Senior Housing Limited Pa 1110 Avenue N Street Huntsville, TX 77340 36-4725509	Rental activity f	TX	NA	N/A	0	0		0			
Pecan Villa Senior Housing Limited Partn 611 S Bonner St Ruston, LA 712705063 36-4753221	Rental	LA	NA	N/A	0	0		0			
Prairie Village Senior Housing Limited P 1915 N Wharton Rd El Campo, TX 774372312 38-3897774	Rental	TX	NA	N/A	0	0		0			
Putnam Howe Village Senior Housing Limit 711 Belrock Ave Belpre, OH 457142147 20-4063688	Rental activity f	OH	NA	N/A	0	0		0			
Renaissance II Senior Housing Limited Pa 419 N St Clair St Toledo, OH 436041562 26-2062189	Rental activity f	OH	NA	N/A	0	0		0			
Rivercrest Senior Housing LLC 7210 Williams Rd Niagara Falls, NY 143043735 61-1462286	Rental Activity f	NY	NA	N/A	0	0		0			
Rivercrest Senior Housing Associates Li 7210 Williams Rd Niagara Falls, NY 143043735 20-2518262	Rental activity f	NY	NA	N/A	0	0		0			
Romulus Win Limited Dividend Housing Ass 36500 Bibbins Street Romulus, MI 48174 42-1674512	Rental activity f	MI	NA	N/A	0	0		0			
Roosevelt Towne Apartments LLC 711 N Euclid Ave St Louis, MO 631081632 13-4242467	Rental activity f	OH	NA	N/A	0	0		0			

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
									Yes	No	
San Antonio Senior Housing Limited Partn 3503 Camino Real San Antonio, TX 782383401 31-1592980	Rental activity f	OH	NA	N/A	0	0		0			
Santiago Fajardo Village Limited Partner 1 Calle 5-1 Adm Office Fajardo, PR 007384849 20-2907605	Rental activity f	OH	NA	N/A	0	0		0			
Solberg Win Limited Dividend Housing Ass 27787 Dequindre Rd Madison Heights, MI 48071 42-1674495	Rental activity f	MI	NA	N/A	0	0		0			
Sprague Senior Housing Limited Partnersh 14303 E Sprague Ave Spokane, WA 992163121 91-2123013	Rental activity f	WA	NA	N/A	0	0		0			
Summerfield Village Apartments Limited P 2624 Traction Ave Sacramento, CA 958152485 20-2869621	Rental activity f	OH	NA	N/A	0	0		0			
The Commons at Buckingham Housing Limite 328 Buckingham Street Columbus, OH 43215 26-0223422	Rental activity f	OH	NA	N/A	0	0		0			
The Commons at Garden Lake Housing Limit 1065 Garden Lake Pkwy Toledo, OH 436149998 80-0954419	Rental activity f	OH	NA	N/A	0	0		0			
The Commons at Grant Limited Partnership 398 S Grant Ave Columbus, OH 432155549 31-1797406	Rental	OH	NA	N/A	0	0		0			
The Commons at Imperial Housing I Limite 355 Peachtree St NE Atlanta, GA 30308 45-2525693	Rental activity f	GA	NA	N/A	0	0		0			
The Commons at Livingston Housing Limite 3349 East Livingston Ave Columbus, OH 43227 26-4416286	Rental activity f	OH	NA	N/A	0	0		0			
The Commons at Livingston II Housing Lim 3349 E Livingston Avenue Columbus, OH 43227 35-2444785	Rental	OH	NA	N/A	0	0		0			
The Commons At Third Housing Limited Par 1280 Norton Ave Columbus, OH 43212 27-2125068	Rental activity f	OH	NA	N/A	0	0		0			
Trinity Towers Limited Partnership LP 2611 Springdale Rd SW Atlanta, GA 303157137 52-2405847	Rental activity f	GA	NA	N/A	0	0		0			
Tschorley Senior Housing II Limited Part 107 S Tschorley Rd Greenacres, WA 990169317 81-0636765	Rental activity f	WA	NA	N/A	0	0		0			
Tschorley Senior Housing Limited Partner 111 S Tschorley Rd Greenacres, WA 990169342 91-2177169	Rental activity f	WA	NA	N/A	0	0		0			

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?	(k) Percentage ownership
Vanderbilt Senior Housing Limited Partn 75 Haywood Street Asheville, NC 288012846 20-2635801	Rental activity f	NC	NA	N/A	0	0	Yes	0	Yes	No
Viewpoint Senior Housing Limited Partne 215 East Shoreline Drive Sandusky, OH 44870 20-2471408	Rental activity f	OH	NA	N/A	0	0		0		
Villa Esperanza Apartments Limited Partn Administration Box 111 St 35 Bloq Carolina, PR 009830000 20-2907561	Rental activity f	OH	NA	N/A	0	0		0		
Villa Providencia Apartments Limited Par 350 Carr 837 Guaynabo, PR 009696238 20-2907579	Rental activity f	OH	NA	N/A	0	0		0		
Vision Center II Limited Partnership 3400 Vision Center Court Columbus, OH 432272262 31-1364056	Rental activity f	OH	NA	N/A	0	0		0		
Waggoner Senior Housing Limited Partners 831 Acorn Grove Dr Blacklick, OH 430045044 31-1812222	Rental activity f	OH	NA	N/A	0	0		0		
Waggoner Woods Limited Partnership 751 Chestnut Grove Dr Blacklick, OH 430045024 31-1808115	Rental activity f	OH	NA	N/A	0	0		0		
Warren Elderly Homes II Limited Partners 1330 Blakely Circle SW Warren, OH 444853875 34-1885076	Rental activity f	OH	NA	N/A	0	0		0		
Warren Elderly Homes Limited Partnership 1330 Blakely Circle SW Warren, OH 444853875 31-1501031	Rental activity f	OH	NA	N/A	0	0		0		
Wayne Win Limited Dividend Housing Assoc 35200 Sims Wayne, MI 48184 42-1674508	Rental activity f	MI	NA	N/A	0	0		0		
Westerville Senior Housing II LLC 622 South Sunbury Road Westerville, OH 43081 20-2489049	Rental activity f	OH	NA	N/A	0	0		0		
Westerville Senior Housing Limited Partn 630 South Sunbury Rd Westerville, OH 430819344 45-0470538	Rental activity f	OH	NA	N/A	0	0		0		
White Birch II Housing Limited Partnersh 9239 N 75th unit 1 Milwaukee, WI 532232065 76-0752031	Rental activity f	WI	NA	N/A	0	0		0		
Wysong Village Apartments Limited Partne 111 N Chapel Ave Alhambra, CA 918013565 20-2869668	Rental activity f	OH	NA	N/A	0	0		0		

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

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?
Yes	No								
Abbey Church Road Inc 6003 ABBEY CHAPEL DR DUBLIN, OH 430171529 31-1416121	Rental Activity f	OH	NA	C CORP	0	0	0 %	No	
Chantry Place Housing Inc 5500 MILLERSFIELD DR COLUMBUS, OH 432327764 20-1891592	Rental Activity f	OH	NA	C CORP	0	0	0 %	No	
Country Ridge Apartments Inc 5656 FARMHOUSE LN HILLIARD, OH 430267846 31-1504166	Rental Activity f	OH	NA	C CORP	0	0	0 %	No	
Harvard School Inc 6900 HARVARD AVE CLEVELAND, OH 441055016 31-1740172	Rental Activity f	OH	NA	C CORP	0	0	0 %	No	
Hilltop II Senior Housing Inc 3630 MOORES TRAIL RD COLUMBUS, OH 432284345 02-0633437	Rental Activity f	OH	NA	C CORP	0	0	0 %	No	
Hilltop Senior Housing Inc 300 OVERSTREET WAY COLUMBUS, OH 432284335 31-1592982	Rental Activity f	OH	NA	C CORP	0	0	0 %	No	
Mansfield Woods Inc 382 WOODRIDGE DR MANSFIELD, OH 449062103 31-1592986	Rental Activity f	OH	NA	C CORP	0	0	0 %	No	
National Church Residences of Arlington 2101 Arlington Ave Toledo, OH 436091979 46-1592285	Rental Activity f	OH	NA	C CORP	0	0	0 %	No	
National Church Residences of Capitol He 505 Suffolk Ave Capitol Heights, MD 20743 46-1306846	Rental Activity f	MD	NA	C CORP	0	0	0 %	No	
National Church Residences of Canton Pla 44505 Ford Rd Canton, MI 481875034 46-2185377	Rental Activity f	MI	NA	C CORP	0	0	0 %	No	
National Church Residences of Columbia C 275 West Columbia Ave Belleville, MI 481113901 46-2196035	Rental Activity f	MI	NA	C CORP	0	0	0 %	No	
National Church Residences of Garden Par 1821 N 5th St Canon City, CO 812122090 46-1644284	Rental Activity f	CO	NA	C CORP	0	0	0 %	No	
National Church Residences of Parkside M 1306 Brookline Blvd Pittsburgh, PA 152261961 47-1165539	Rental Activity f	PA	NA	C CORP	0	0	0 %	No	
National Church Residences of Prairie V 1915 N Wharton Rd El Campo, TX 774372312 46-1942715	Rental Activity f	TX	NA	C CORP	0	0	0 %	No	
NCROF WARREN SENIOR HOUSING II INC 1330 BLAKELY CIRCLE SW WARREN, OH 444853875 31-1721646	Rental Activity f	OH	NA	C CORP	0	0	0 %	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?
Yes	No							
NCR OF WARREN SENIOR HOUSING INC 1330 BLAKELY CIRCLE SW WARREN, OH 444853875 31-1743897	Rental Activity f	OH	NA	C CORP	0	0	0 %	No
New Imperial Redevelopment LLC 355 Peachtree St NE Atlanta, GA 30308 37-1653998	Rental Activity f	GA	NA	C CORP	0	0	0 %	No
ROOSEVELT TOWNE HOUSING INC 711 N EUCLID AVE ST LOUIS, MO 631081632 54-2086755	Rental Activity f	OH	NA	C CORP	0	0	0 %	No
SAN ANTONIO SENIOR HOUSING INC 3503 CAMINO REAL SAN ANTONIO, TX 782383401 31-1592978	Rental Activity f	OH	NA	C CORP	0	0	0 %	No
VISION CENTER II INC 3400 VISION CENTER CT COLUMBUS, OH 432272262 31-1363226	Rental Activity f	OH	NA	C CORP	0	0	0 %	No
WAGGONER WOODS INC 751 CHESTNUT GROVE DR BLACKLICK, OH 430045024 31-1808113	Rental Activity f	OH	NA	C CORP	0	0	0 %	No
WESTERVILLE SENIOR HOUSING INC 630 S SUNBURY RD WESTERVILLE, OH 430819344 73-1631614	Rental Activity f	OH	NA	C CORP	0	0	0 %	No
WHITEHALL SENIOR HOUSING INC 851 COUNTRY CLUB RD WHITEHALL, OH 432132442 31-1592976	Rental Activity f	OH	NA	C CORP	0	0	0 %	No