

Form 990
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047
2018
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

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

C Name of organization LIFESPACE COMMUNITIES INC
Doing business as
Number and street (or P O box if mail is not delivered to street address) Room/suite
4201 CORPORATE DRIVE
City or town, state or province, country, and ZIP or foreign postal code
WEST DES MOINES, IA 50266

D Employer identification number 42-1068850
E Telephone number (515) 288-5805
G Gross receipts \$ 441,175,567

F Name and address of principal officer
LARRY M SMITH
4201 CORPORATE DRIVE
WEST DES MOINES, IA 50266

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)
H(c) Group exemption number

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

J Website: WWW.LIFESPACECOMMUNITIES.COM

K Form of organization Corporation Trust Association Other

L Year of formation 1976

M State of legal domicile IA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
CREATE COMMUNITIES CELEBRATING THE LIVES OF SENIORS

Table with 2 columns: Description, Amount. Rows 2-7b including voting members, employees, volunteers, and revenue.

Table with 4 columns: Description, Prior Year, Current Year. Rows 8-19 including revenue, expenses, and net assets.

Table with 4 columns: Description, Beginning of Current Year, End of Year. Rows 20-22 including total assets, liabilities, and net assets.

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
Signature of officer: *****
Date: 2019-08-01
LARRY M SMITH INTERIM PRESIDENT AND CEO, AND CFO
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P01587750, Firm's name CLIFTONLARSONALLEN LLP, Firm's EIN 41-0746749, Firm's address 220 SOUTH SIXTH STREET SUITE 300 MINNEAPOLIS, MN 55402, Phone no (612) 376-4500

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

CREATING COMMUNITIES CELEBRATING THE LIVES OF SENIORS LIFESPACE RECOGNIZES THAT ITS MISSION CAN ONLY BE FULFILLED THROUGH THE DEDICATED EFFORTS OF ITS EMPLOYEES, THEREFORE INCLUDED IN OUR MISSION IS THE ABILITY TO PROVIDE DISASTER RELIEF FUNDS TO EMPLOYEES WHO ENCOUNTER CIRCUMSTANCES RECOGNIZED BY FEDERAL AND STATE AGENCIES AS QUALIFYING FOR EMERGENCY DISASTER RELIEF

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

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ 218,078,530 including grants of \$ 2,749,598) (Revenue \$ 241,568,049)
See Additional Data

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

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

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 218,078,530

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 22 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

		Yes	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	Yes	
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		No
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		No
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		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? <i>If "Yes," complete Schedule L, Part I</i>		No
25b	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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		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	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	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? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
35b	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		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	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

<p>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</p>	2a	3,628		
<p>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)</p>			2b	Yes
<p>3a Did the organization have unrelated business gross income of \$1,000 or more during the year?</p>			3a	No
<p>b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i></p>			3b	
<p>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)?</p>			4a	No
<p>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)</p>				
<p>5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?</p>			5a	No
<p>b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>			5b	No
<p>c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?</p>			5c	
<p>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?</p>			6a	No
<p>b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</p>			6b	
7 Organizations that may receive deductible contributions under section 170(c).				
<p>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?</p>			7a	No
<p>b If "Yes," did the organization notify the donor of the value of the goods or services provided?</p>			7b	
<p>c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?</p>			7c	No
<p>d If "Yes," indicate the number of Forms 8282 filed during the year</p>	7d			
<p>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>			7e	No
<p>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</p>			7f	No
<p>g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</p>			7g	
<p>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</p>			7h	
8 Sponsoring organizations maintaining donor advised funds.				
Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?				
			8	
<p>9a Did the sponsoring organization make any taxable distributions under section 4966?</p>			9a	
<p>b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?</p>			9b	
10 Section 501(c)(7) organizations. Enter				
<p>a Initiation fees and capital contributions included on Part VIII, line 12</p>	10a			
<p>b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	10b			
11 Section 501(c)(12) organizations. Enter				
<p>a Gross income from members or shareholders</p>	11a			
<p>b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)</p>	11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				
<p>b If "Yes," enter the amount of tax-exempt interest received or accrued during the year</p>	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
<p>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</p>				
			13a	
<p>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</p>	13b			
<p>c Enter the amount of reserves on hand</p>	13c			
<p>14a Did the organization receive any payments for indoor tanning services during the tax year?</p>			14a	No
<p>b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i></p>			14b	
<p>15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N</p>			15	No
<p>16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O</p>			16	No

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (10); 1b Enter the number of voting members included in line 1a, above, who are independent (9); 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? (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? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (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? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b 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 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (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? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (Yes); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b 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?

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed: FL, IL, KS, MN, PA
18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: [] Own website, [] Another's website, [x] Upon request, [] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, address, and telephone number of the person who possesses the organization's books and records: TIM NEVINS 4201 CORPORATE DRIVE WEST DES MOINES, IA 50266 (515) 288-5805

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) E LAVERNE EPP DIRECTOR & CHAIR	6 00 6 50	X		X				45,000	0	0
(2) PAULA J SHIVES DIRECTOR & VICE CHAIR	2 00 2 50	X		X				36,000	0	0
(3) DONALD W BOURNE DIRECTOR	2 00 2 50	X						30,000	0	0
(4) ANA DUTRA DIRECTOR	2 00 2 50	X						30,000	0	0
(5) VENITA FIELDS DIRECTOR	2 00 2 50	X						30,000	0	0
(6) JOYCE DARKEY-HRINYA DIRECTOR	2 00 2 50	X						30,000	0	0
(7) JOHN J KADUCE DIRECTOR (THROUGH APRIL 2018)	2 00 2 50	X						10,000	0	0
(8) ROBERT C KEHM DIRECTOR	2 00 2 50	X						36,000	0	0
(9) PATRICK SPANGLER DIRECTOR	2 00 2 50	X						36,000	0	0
(10) NEAL YANOFSKY DIRECTOR	2 00 2 50	X						36,000	0	0
(11) M SLOAN BENTLEY PRESIDENT, CEO & DIRECTOR	40 00 2 00	X		X				705,899	0	23,556
(12) LARRY SMITH SVP, CFO & TREASURER	40 00 2 00			X				377,273	0	31,993
(13) JODI HIRSCH SENIOR VP GENERAL COUNSEL & SECRETARY	40 00 2 00			X				294,151	0	7,531
(14) ANN WALSH SENIOR VICE PRESIDENT - OP	40 00 2 00				X			336,979	0	15,144
(15) JOE CHAMBERS VICE PRESIDENT - MARKETING	40 00 2 00				X			260,439	0	14,891
(16) SARA E HAMM SENIOR VICE PRESIDENT - HEALTH SERVICES	40 00 2 00				X			246,780	0	19,036
(17) JODI BLEIER VP - FINANCIAL OPERATIONS	40 00 2 00				X			223,223	0	6,969

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			
(18) THOMAS BROD SVP OF BUSINESS DEVELOPMEN	40 00 2 00				X			299,514	0	12,929
(19) JOHN COUTURE VICE PRESIDENT - IT	40 00 2 00				X			240,670	0	27,329
(20) HEIDI LEAVENGOOD VICE PRESIDENT OF ACCOUNTING	40 00 2 00				X			165,547	0	33,397
(21) AMY E LACROIX REGIONAL OPERATIONS DIRECT	40 00 2 00					X		225,680	0	13,125
(22) DAVID MILLER EXECUTIVE DIRECTOR FRIENDS	40 00 0 00					X		204,101	0	25,754
(23) KEVIN KNOPF REGIONAL OPERATIONS DIRECT	40 00 0 00					X		223,803	0	24,388
(24) BLAIRE GOLDSTEIN EXECUTIVE DIRECTOR OAK TRA	40 00 0 00					X		206,499	0	20,219
(25) RHONDA DEMENO DIR CLINICAL REIMBURSEMENT	40 00 0 00					X		195,284	0	17,557
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								4,524,842	0	293,818

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 ▶ 67

	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		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	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		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
PEPPER CONSTRUCTION 411 LAKE ZURICH ROAD BARRINGTON, IL 60010	CONTRACTOR	39,729,722
THOMAS MANAGEMENT LLC 700 E FRANKLIN ROAD MERIDIAN, ID 83642	CULINARY SERVICES	22,494,458
LECESSE CONSTRUCTION SERVICES LLC 75 THRUWAY PARK DRIVE WEST HENRIETTA, NY 14586	CONTRACTOR	18,623,802
REHABCARE GROUP EAST INC PO BOX 503534 ST LOUIS, MO 631503534	HEALTH CENTER	7,679,414
GLYNN DEVINS ADVERTISING 11230 COLLEGE BLVD OVERLAND PARK, KS 33210	MARKETING	5,126,571

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 ▶ 131

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d	485,813		
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
	g Noncash contributions included in lines 1a - 1f \$ _____				
h Total. Add lines 1a-1f		485,813			

Program Service Revenue			Business Code				
	2a APARTMENT FEES		531110	118,797,217	118,797,217		
b SKILLED NURSING		623000	73,534,566	73,534,566			
c ENTRANCE FEES		531110	36,361,184	36,361,184			
d HOME HEALTH		621610	6,932,918	6,932,918			
e ASSISTED LIVING		623000	5,942,164	5,942,164			
f All other program service revenue							
g Total. Add lines 2a-2f			241,568,049				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			5,302,031			5,302,031
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less cost or other basis and sales expenses			192,284,789	942,807		
	c Gain or (loss)			185,752,876	-942,807		
	d Net gain or (loss)			6,531,913		5,589,106	5,589,106
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
	b Less direct expenses	b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
b Less cost of goods sold	b		82,341	0			
c Net income or (loss) from sales of inventory			82,341			82,341	
Miscellaneous Revenue	Business Code						
11a MANAGEMENT FEES	623000		1,268,490			1,268,490	
b EMPLOYEE MEALS	623990		184,054			184,054	
c							
d All other revenue							
e Total. Add lines 11a-11d			1,452,544				
12 Total revenue. See Instructions			254,479,884	241,568,049	0	12,426,022	

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	1,646,562	1,646,562		
2 Grants and other assistance to domestic individuals See Part IV, line 22	1,103,036	1,103,036		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,662,250	732,450	2,929,800	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	86,185,663	68,948,530	17,237,133	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	1,146,333	917,066	229,267	
9 Other employee benefits	14,930,224	11,944,179	2,986,045	
10 Payroll taxes	5,691,009	4,552,807	1,138,202	
11 Fees for services (non-employees)				
a Management				
b Legal	1,505,641		1,505,641	
c Accounting	283,505		283,505	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	143,887		143,887	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	28,169,823	26,761,332	1,408,491	
12 Advertising and promotion	7,852,086	6,281,669	1,570,417	
13 Office expenses	2,150,894	1,720,715	430,179	
14 Information technology	4,360,559	3,488,447	872,112	
15 Royalties				
16 Occupancy	16,861,868	16,861,868		
17 Travel	2,030,169	1,624,135	406,034	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	5,711,775	5,711,775		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	39,863,651	37,870,468	1,993,183	
23 Insurance	1,624,164	1,591,681	32,483	
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 OTHER ANCILLARY EXPENSE	9,838,727	7,870,982	1,967,745	
b PLANT OPERATIONS	5,867,916	5,867,916	0	
c MISCELLANEOUS EXPENSES	4,802,780	3,842,210	960,570	
d MEDICAL SUPPLIES/DRUGS	3,631,495	3,631,495	0	
e All other expenses	6,187,638	5,109,207	1,078,431	
25 Total functional expenses. Add lines 1 through 24e	255,251,655	218,078,530	37,173,125	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 Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	21,275,472	1	15,830,816
	2 Savings and temporary cash investments	12,700,079	2	10,301,979
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	14,543,926	4	14,830,973
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	1,286,741	8	1,094,964
	9 Prepaid expenses and deferred charges	3,663,102	9	3,810,701
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 969,846,854		
	b Less accumulated depreciation	10b 428,395,246	454,852,103	10c 541,451,608
	11 Investments—publicly traded securities	106,907,299	11	101,077,051
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11	856,332	13	956,332
	14 Intangible assets	55,577,758	14	55,577,758
	15 Other assets See Part IV, line 11	126,406,153	15	229,264,518
16 Total assets. Add lines 1 through 15 (must equal line 34)	798,068,965	16	974,196,700	
Liabilities	17 Accounts payable and accrued expenses	31,383,885	17	53,066,117
	18 Grants payable		18	
	19 Deferred revenue	5,592,425	19	8,267,017
	20 Tax-exempt bond liabilities	213,882,832	20	377,805,796
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	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		22	
	23 Secured mortgages and notes payable to unrelated third parties	4,582,366	23	4,381,022
	24 Unsecured notes and loans payable to unrelated third parties	2,675,317	24	2,675,317
	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	584,151,018	25	590,139,951
	26 Total liabilities. Add lines 17 through 25	842,267,843	26	1,036,335,220
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	-44,198,878	27	-62,138,520
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. 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	-44,198,878	33	-62,138,520
	34 Total liabilities and net assets/fund balances	798,068,965	34	974,196,700

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	254,479,884
2	Total expenses (must equal Part IX, column (A), line 25)	2	255,251,655
3	Revenue less expenses Subtract line 2 from line 1	3	-771,771
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-44,198,878
5	Net unrealized gains (losses) on investments	5	-16,322,593
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	-845,278
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	-62,138,520

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Additional Data

Software ID:

Software Version:

EIN: 42-1068850

Name: LIFESPACE COMMUNITIES INC

Form 990 (2018)

Form 990, Part III, Line 4a:

LIFESPACE COMMUNITIES, INC OWNS ELEVEN DIFFERENT COMMUNITIES (5 IN FL, 2 IN IL, 1 IN MN, KS, PA AND NE) WHICH PROVIDE APARTMENTS AND HEALTH CARE FOR RETIRED PERSONS RESIDENTS PAY AN INITIAL ENTRANCE FEE AND MONTHLY FEES THEREAFTER WHICH ENTITLE THEM TO THE USE OF THE COMMUNITY FOR LIFE AND UNLIMITED USE OF THE HEALTH CENTER RESIDENTS DO NOT ACQUIRE TITLE OF THE PROPERTY

SCHEDULE A
(Form 990 or 990-EZ)

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.
 Go to www.irs.gov/Form990 for the latest information.

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
LIFESPACE COMMUNITIES INC

Employer identification number
42-1068850

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 12, 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 (Form 990 or 990-EZ))
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 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)
- 11 An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
 - 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- 10 above (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), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant")						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7	Amounts from line 4						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc (see instructions)					12	

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

Section C. Computation of Public Support Percentage

14	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2017 Schedule A, Part II, line 14	15	

- 16a 33 1/3% support test—2018.** 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—2017.** 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—2018.** 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—2017.** 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 10 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	578,009	131,002	87,325	258,784	485,813	1,540,933
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	219,904,385	235,884,554	243,366,546	235,414,554	241,524,884	1,176,094,923
3 Gross receipts from activities that are not an unrelated trade or business under section 513				1,504,476	1,534,885	3,039,361
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	220,482,394	236,015,556	243,453,871	237,177,814	243,545,582	1,180,675,217
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	576,257	131,002	87,325	258,784	485,813	1,539,181
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	576,257	131,002	87,325	258,784	485,813	1,539,181
8 Public support. (Subtract line 7c from line 6.)						1,179,136,036

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6	220,482,394	236,015,556	243,453,871	237,177,814	243,545,582	1,180,675,217
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,844,106	3,348,921	3,854,601	4,589,785	5,302,031	19,939,444
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2,844,106	3,348,921	3,854,601	4,589,785	5,302,031	19,939,444
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.)	223,326,500	239,364,477	247,308,472	241,767,599	248,847,613	1,200,614,661

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 2018 (line 8, column (f) divided by line 13, column (f))	15	98.210 %
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	98.340 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	1.660 %
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	1.540 %

19a 33 1/3% support tests—2018. 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—2017. 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 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	10a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	10b		

Part IV Supporting Organizations (continued)

		Yes	No
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? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>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.</i>		
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? <i>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.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>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).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> 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? <i>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.</i>	Yes	No
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? <i>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.</i>		
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? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

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 2018 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-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2018			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2018 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2019. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

Additional Data

Software ID:

Software Version:

EIN: 42-1068850

Name: LIFESPACE COMMUNITIES INC

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047
2018
Open to Public Inspection

Name of the organization
LIFESPACE COMMUNITIES INC

Employer identification number
42-1068850

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on 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" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e g , recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year	
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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 on 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 on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- | | Amount |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 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" on 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 on 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 | Yes | No |
| (ii) related organizations | | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 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" on 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		33,777,498		33,777,498
b Buildings		866,726,277	384,866,983	481,859,294
c Leasehold improvements		23,966	23,966	0
d Equipment		69,319,113	43,504,297	25,814,816
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				541,451,608

Part VII Investments—Other Securities. Complete if the organization answered "Yes" on 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		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)	▶	

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)	▶	

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

(a) Description	(b) Book value
(1) ASSETS WHOSE USE IS LIMITED OPERATING RESERVE FUND	19,032,225
(2) ASSETS WHOSE USE IS LIMITED DEBT SERVICE RESERVE FUND	34,018,447
(3) ASSETS WHOSE USE IS LIMITED PRINCIPAL & INTEREST FUND	121,053,735
(4) ASSETS WHOSE USE IS LIMITED WAIT LIST RESERVE FUND	4,145,197
(5) ASSETS WHOSE USE IS LIMITED ENTRANCE FEE DEPOSITS	7,872,941
(6) ASSETS WHOSE USE IS LIMITED ASSET REPLACEMENT FUND	10,796,571
(7) DEFERRED EXPENSES	602,678
(8) DUE FROM RELATED PARTY	31,742,724
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	▶ 229,264,518

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
DEFERRED ENTRANCE FEES, REFUNDABLE ENTRANCE & MEMBERSHIP FEES	590,139,951
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	▶ 590,139,951

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

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 42-1068850

Name: LIFESPACE COMMUNITIES INC

Form 990, Schedule D, Part IX, - Other Assets

(a) Description	(b) Book value
(1) ASSETS WHOSE USE IS LIMITED OPERATING RESERVE FUND	19,032,225
(1) ASSETS WHOSE USE IS LIMITED DEBT SERVICE RESERVE FUND	34,018,447
(2) ASSETS WHOSE USE IS LIMITED PRINCIPAL & INTEREST FUND	121,053,735
(3) ASSETS WHOSE USE IS LIMITED WAIT LIST RESERVE FUND	4,145,197
(4) ASSETS WHOSE USE IS LIMITED ENTRANCE FEE DEPOSITS	7,872,941
(5) ASSETS WHOSE USE IS LIMITED ASSET REPLACEMENT FUND	10,796,571
(6) DEFERRED EXPENSES	602,678
(7) DUE FROM RELATED PARTY	31,742,724

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	LIFESPACE COMMUNITIES, DEERFIELD, AND THE LIFESPACE FOUNDATION HAVE BEEN GRANTED EXEMPTIONS FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND HAVE BEEN DESIGNATED AS PUBLICLY SUPPORTED ORGANIZATIONS (RATHER THAN PRIVATE FOUNDATIONS) IN 2018, LIFESPACE DG, LLC WAS MERGED INTO ITS PARENT COMPANY LIFESPACE COMMUNITIES, INC LIFESPACE COMMUNITIES, INC IS THE SURVIVING ENTITY AS A RESULT OF THE MERGER WHILE IN EXISTENCE, LIFESPACE DG, LLC, D/B/A OAK TRACE SHARED THE SAME EXEMPTIONS AS LIFESPACE BY VIRTUE OF LIFESPACE BEING THE SOLE MEMBER OF OAK TRACE LIFESPACE EVALUATES TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN THE COURSE OF PREPARING ITS TAX RETURNS TO DETERMINE WHETHER IT IS "MORE LIKELY THAN NOT" THAT EACH TAX POSITION WOULD BE SUSTAINED UPON EXAMINATION BY A TAXING AUTHORITY BASED ON THE TECHNICAL MERITS OF THE POSITION TAX POSITIONS NOT DEEMED TO MEET THE MORE-LIKELY-THAN-NOT THRESHOLD WOULD BE RECORDED AS TAX BENEFIT OR EXPENSE IN THE CURRENT YEAR AS OF OR DURING THE YEARS ENDED DECEMBER 31, 2018 AND 2017, LIFESPACE HAS NOT RECORDED ANY SUCH TAX BENEFIT OR EXPENSE IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS NO EXAMINATIONS ARE IN PROGRESS OR ANTICIPATED AT THIS TIME LIFESPACE'S FEDERAL INCOME TAX RETURNS ARE OPEN TO EXAMINATION FOR THE YEARS ENDED DECEMBER 31, 2015 THROUGH DECEMBER 31, 2017

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

Name of the organization
LIFESPACE COMMUNITIES INC

Employer identification number
42-1068850

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000 Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) THE LIFESPACE FOUNDATION 4201 CORPORATE DRIVE WEST DES MOINES, IA 50266	42-1370848	501(C)(3)	147,968				TO SUPPORT GENERAL OPERATIONS
(2) DEERFIELD RETIREMENT COMMUNITY 4201 CORPORATE DRIVE WEST DES MOINES, IA 50266	42-1508960	501(C)(3)	1,487,000				TO SUPPORT GENERAL OPERATIONS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 2

3 Enter total number of other organizations listed in the line 1 table 0

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) HARDSHIP ASSISTANCE - REDUCTION OF FEES	39		1,103,036	FAIR MARKET VALUE OF REDUCTION FEES	RESIDENTS DO FROM TIME TO TIME SEEK FINANCIAL ASSISTANCE BY REQUESTING ASSISTANCE WITH THE MONTHLY FEE SINCE THESE RESIDENTS HAVE SIGNED A LIFE CARE CONTRACT, THE ORGANIZATION IS OBLIGATED TO LET THEM CONTINUE TO LIVE IN THE COMMUNITY MANAGEMENT SHALL REVIEW BOARD APPROVED CRITERIA TO DETERMINE WHETHER THE RESIDENT IS A CANDIDATE TO RECEIVE A HARDSHIP DISCOUNT IF THE RESIDENT QUALIFIES FOR A HARDSHIP DISCOUNT, THE DISCOUNT WILL BEGIN TO BE DEDUCTED FROM THE MONTHLY FEES
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2	THE ORGANIZATION CAN EASILY MONITOR THE USE OF THE GRANTS TO INDIVIDUALS BECAUSE THE GRANTS ARE SIMPLY REDUCTIONS OF THE MONTHLY FEES AND ENTRANCE FEES THAT THE RESIDENTS WOULD OWE IF THE HARDSHIP ASSISTANCE WAS NOT GRANTED THE GRANT TO THE LIFESPACE FOUNDATION IS A TRANSFER TO A RELATED AFFILIATE THE USE OF FUNDS ARE MONITORED DURING THE FINANCIAL REPORTING PROCESS AS BOTH AFFILIATES SHARE A COMMON BOARD OF DIRECTORS AND MANAGEMENT TEAM

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
LIFESPACE COMMUNITIES INC

Employer identification number
42-1068850

Part I Questions Regarding Compensation

		Yes	No		
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </td> </tr> </table>	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)				
<p>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</p>	1b	Yes			
<p>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?</p>	2	Yes			
<p>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.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee			
<input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee				
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a	Yes			
	4b		No		
	4c		No		
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a		No		
	5b		No		
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a		No		
	6b		No		
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	7		No		
<p>8 Were any amounts reported on 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.</p>	8		No		
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	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 on 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 on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				

See Additional Data Table

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 1B	COUNTRY CLUB MEMBERSHIP DUES FOR M SLOAN BENTLEY (OFFICER & DIRECTOR) ARE REIMBURSED BY LIFESPACE COMMUNITIES, INC AND ARE INCLUDED IN HER W-2 AS TAXABLE WAGES

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

OMB No 1545-0047

2018

Open to Public Inspection

▶ **Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
LIFESPACE COMMUNITIES INC

Employer identification number
42-1068850

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	KANSAS DEVELOPMENT FINANCE AUTHORITY	48-1066589	485429BX1	11-18-2010	25,526,524	CONSTRUCTION OF FACILITY AND REFUND A TAXABLE LOAN (7/1/2009)		X		X		X
B	KANSAS DEVELOPMENT FINANCE AUTHORITY	48-1066589		08-13-2014	5,485,000	REFUND PRIOR ISSUE (8/23/13)		X		X		X
C	ILLINOIS FINANCE AUTHORITY	86-1091967	45203HT28	03-25-2015	38,167,219	CONSTRUCTION OF FACILITY & REFUND PRIOR ISSUES (5/19/99 10/23/03 & 2/20/13)		X		X		X
D	PALM BEACH COUNTY HEALTH FACILITIES AUTHORITY	52-1297506	696507UA8	03-25-2015	47,992,621	REFUND PRIOR ISSUES (11/28/07 & 2/20/13)		X		X		X

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired				2,918,028		4,900,000		4,385,000
2	Amount of bonds legally defeased								
3	Total proceeds of issue		25,924,195		5,485,000		38,325,647		48,814,979
4	Gross proceeds in reserve funds		2,648,960				2,499,078		3,564,174
5	Capitalized interest from proceeds								70,475
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds		431,072				687,038		858,282
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds		19,922,450				18,737,148		
11	Other spent proceeds		2,921,714		5,485,000		16,830,399		46,624,107
12	Other unspent proceeds								
13	Year of substantial completion	2012		2003		2016		2017	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X		X		X		X	
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		X
16	Has the final allocation of proceeds been made?	X		X		X		X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

Part III Private Business Use

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

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		X
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 300 %		0 300 %		0 300 %		0 300 %	
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	0 300 %		0 300 %		0 300 %		0 300 %	
7 Does the bond issue meet the private security or payment test?		X		X		X		X
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X	X		X	
b Exception to rebate?	X		X		X		X	
c No rebate due?	X		X			X		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	X			X		X
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
DATE REBATE COMPUTATION PERFORMED	ISSUER NAME KANSAS DEVELOPMENT FINANCE AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 10/31/2015 ISSUER NAME KANSAS DEVELOPMENT FINANCE AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 09/03/2014 ISSUER NAME PALM BEACH COUNTY HEALTH FACILITIES AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 12/24/2014 ISSUER NAME ILLINOIS FINANCE AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 04/21/2015 ISSUER NAME HOSPITAL AUTH NO 1 OF LANCASTER CO, NE DATE THE REBATE COMPUTATION WAS PERFORMED 03/05/2005 ISSUER NAME HOSPITAL AUTH NO 1 OF LANCASTER CO, NE DATE THE REBATE COMPUTATION WAS PERFORMED 12/05/2008

Return Reference	Explanation
ENTITY 1, SCHEDULE K, PART II, COLUMN A, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 1, SCHEDULE K, PART 1, ROW C, COLUMN (E) DUE TO INVESTMENT EARNINGS/MARKET VALUE FLUCTUATION

Return Reference	Explanation
ENTITY 1, SCHEDULE K, PART IV, COLUMN B, LINE 2, REBATE COMPUTATION	NOTE REGARDING THE REBATE COMPUTATION 9/30/14 SINCE THE BOND PROCEEDS HAVE BEEN SPENT, A SPENDING EXCEPTION WAS MET, AND THE DEBT SERVICE FUND WAS OPERATED ON A BONA FIDE BASIS, NO FURTHER REBATE CALCULATIONS ARE NECESSARY

Return Reference	Explanation
ENTITY 1, SCHEDULE K, PART II, COLUMN C, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE ENTITY 1, SCHEDULE K, PART 1 ROW D, COLUMN (E) DUE TO INVESTMENT EARNINGS/MARKET VALUE FLUCTUATION

Return Reference	Explanation
ENTITY 1, SCHEDULE K, PART II, COLUMN C, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT EQUAL THE SUMMATION OF LINES 4-12 DUE TO TRANSFERRED OR REPLACEMENT PROCEEDS IN LINE 4

Return Reference	Explanation
ENTITY 1, SCHEDULE K, PART II, COLUMN D, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 1, SCHEDULE K, PART I, ROW A, COLUMN (E) DUE TO INVESTMENT EARNINGS

Return Reference	Explanation
ENTITY 1, SCHEDULE K, PART II, COLUMN D, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT EQUAL THE SUMMATION OF LINES 4-12 DUE TO TRANSFERRED OR REPLACEMENT PROCEEDS IN LINE 4

Return Reference	Explanation
ENTITY 2, SCHEDULE K, PART II, COLUMN A, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 2, SCHEDULE K, PART I, ROW A, COLUMN (E) DUE TO INVESTMENT EARNINGS/MARKET VALUE FLUCTUATION

Return Reference	Explanation
ENTITY 2, SCHEDULE K, PART II, COLUMN B, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 2, SCHEDULE K, PART I, ROW B, COLUMN (E) DUE TO INVESTMENT EARNINGS/MARKET VALUE FLUCTUATION

Return Reference	Explanation
ENTITY 2, SCHEDULE K, PART II, COLUMN C, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 2, SCHEDULE K, PART I, ROW B, COLUMN (E) DUE TO INVESTMENT EARNINGS

Return Reference	Explanation
ENTITY 2, SCHEDULE K, PART II, COLUMN D, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS OF ISSUE DO NOT EQUAL THE SUMMATION OF LINES 4-12 DUE TO TRANSFERRED OR REPLACEMENT PROCEEDS IN LINE 4

Return Reference	Explanation
ENTITY 3, SCHEDULE K, PART II, COLUMN A, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 3, SCHEDULE K, PART I, ROW A, COLUMN (E) DUE TO INVESTMENT EARNINGS

Return Reference	Explanation
ENTITY 3, SCHEDULE K, PART IV, COLUMN A, LINE 2, REBATE COMPUTATION	NOTE REGARDING THE 03/05/2005 REBATE COMPUTATION SINCE THE BOND PROCEEDS HAVE BEEN SPENT, A SPENDING EXCEPTION WAS MET, AND THE DEBT SERVICE FUND WAS OPERATED ON A BONA FIDE BASIS NO FURTHER REBATE CALCULATIONS ARE NECESSARY

Return Reference	Explanation
ENTITY 3, SCHEDULE K, PART II, COLUMN B, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 3, SCHEDULE K, PART I, ROW B, COLUMN (E) DUE TO INVESTMENT EARNINGS/MARKET VALUE FLUCTUATION

Return Reference	Explanation
ENTITY 3, SCHEDULE K, PART IV, COLUMN B, LINE 2, REBATE COMPUTATION	NOTE REGARDING THE 12/05/2008 REBATE COMPUTATION SINCE THE BOND PROCEEDS HAVE BEEN SPENT AND THE DEBT SERVICE FUND WAS OPERATED ON A BONA FIDE BASIS NO FUTHER REBATE CALCULATIONS WERE NECESSARY

Additional Data

Software ID:
Software Version:
EIN: 42-1068850
Name: LIFESPACE COMMUNITIES INC

Return Reference	Explanation
DATE REBATE COMPUTATION PERFORMED	ISSUER NAME KANSAS DEVELOPMENT FINANCE AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 10/31/2015 ISSUER NAME KANSAS DEVELOPMENT FINANCE AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 09/03/2014 ISSUER NAME PALM BEACH COUNTY HEALTH FACILITIES AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 12/24/2014 ISSUER NAME ILLINOIS FINANCE AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 04/21/2015 ISSUER NAME HOSPITAL AUTH NO 1 OF LANCASTER CO, NE DATE THE REBATE COMPUTATION WAS PERFORMED 03/05/2005 ISSUER NAME HOSPITAL AUTH NO 1 OF LANCASTER CO, NE DATE THE REBATE COMPUTATION WAS PERFORMED 12/05/2008
ENTITY 1, SCHEDULE K, PART II, COLUMN A, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 1, SCHEDULE K, PART 1, ROW C, COLUMN (E) DUE TO INVESTMENT EARNINGS/MARKET VALUE FLUCTUATION
ENTITY 1, SCHEDULE K, PART IV, COLUMN B, LINE 2, REBATE COMPUTATION	NOTE REGARDING THE REBATE COMPUTATION 9/30/14 SINCE THE BOND PROCEEDS HAVE BEEN SPENT, A SPENDING EXCEPTION WAS MET, AND THE DEBT SERVICE FUND WAS OPERATED ON A BONA FIDE BASIS, NO FURTHER REBATE CALCULATIONS ARE NECESSARY
ENTITY 1, SCHEDULE K, PART II, COLUMN C, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE ENTITY 1, SCHEDULE K, PART 1 ROW D, COLUMN (E) DUE TO INVESTMENT EARNINGS/MARKET VALUE FLUCTUATION
ENTITY 1, SCHEDULE K, PART II, COLUMN C, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT EQUAL THE SUMMATION OF LINES 4-12 DUE TO TRANSFERRED OR REPLACEMENT PROCEEDS IN LINE 4
ENTITY 1, SCHEDULE K, PART II, COLUMN D, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 1, SCHEDULE K, PART I, ROW A, COLUMN (E) DUE TO INVESTMENT EARNINGS
ENTITY 1, SCHEDULE K, PART II, COLUMN D, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT EQUAL THE SUMMATION OF LINES 4-12 DUE TO TRANSFERRED OR REPLACEMENT PROCEEDS IN LINE 4
ENTITY 2, SCHEDULE K, PART II, COLUMN A, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 2, SCHEDULE K, PART I, ROW A, COLUMN (E) DUE TO INVESTMENT EARNINGS/MARKET VALUE FLUCTUATION
ENTITY 2, SCHEDULE K, PART II, COLUMN B, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 2, SCHEDULE K, PART I, ROW B, COLUMN (E) DUE TO INVESTMENT EARNINGS/MARKET VALUE FLUCTUATION
ENTITY 2, SCHEDULE K, PART II, COLUMN C, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 2, SCHEDULE K, PART I, ROW B, COLUMN (E) DUE TO INVESTMENT EARNINGS
ENTITY 2, SCHEDULE K, PART II, COLUMN D, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS OF ISSUE DO NOT EQUAL THE SUMMATION OF LINES 4-12 DUE TO TRANSFERRED OR REPLACEMENT PROCEEDS IN LINE 4
ENTITY 3, SCHEDULE K, PART II, COLUMN A, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 3, SCHEDULE K, PART I, ROW A, COLUMN (E) DUE TO INVESTMENT EARNINGS
ENTITY 3, SCHEDULE K, PART IV, COLUMN A, LINE 2, REBATE COMPUTATION	NOTE REGARDING THE 03/05/2005 REBATE COMPUTATION SINCE THE BOND PROCEEDS HAVE BEEN SPENT, A SPENDING EXCEPTION WAS MET, AND THE DEBT SERVICE FUND WAS OPERATED ON A BONA FIDE BASIS NO FURTHER REBATE CALCULATIONS ARE NECESSARY
ENTITY 3, SCHEDULE K, PART II, COLUMN B, LINE 3, TOTAL PROCEEDS OF ISSUE	THE TOTAL PROCEEDS DO NOT AGREE TO THE ISSUE PRICE IN ENTITY 3, SCHEDULE K, PART I, ROW B, COLUMN (E) DUE TO INVESTMENT EARNINGS/MARKET VALUE FLUCTUATION
ENTITY 3, SCHEDULE K, PART IV, COLUMN B, LINE 2, REBATE COMPUTATION	NOTE REGARDING THE 12/05/2008 REBATE COMPUTATION SINCE THE BOND PROCEEDS HAVE BEEN SPENT AND THE DEBT SERVICE FUND WAS OPERATED ON A BONA FIDE BASIS NO FURTHER REBATE CALCULATIONS WERE NECESSARY

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI. Attach to Form 990. Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization LIFESPACE COMMUNITIES INC

Employer identification number

42-1068850

Part I Bond Issues

Table with 10 columns: (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Defeased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Rows include Iowa Finance Authority, Palm Beach County Health Facilities Authority, and Illinois Finance Authority.

Part II Proceeds

Table with 13 rows and 8 columns (A-D, Yes/No). Rows include Amount of bonds retired, Amount of bonds legally defeased, Total proceeds of issue, Gross proceeds in reserve funds, Capitalized interest from proceeds, Proceeds in refunding escrows, Issuance costs from proceeds, Credit enhancement from proceeds, Working capital expenditures from proceeds, Capital expenditures from proceeds, Other spent proceeds, Other unspent proceeds, and Year of substantial completion.

Part III Private Business Use

Table with 2 rows and 8 columns (A-D, Yes/No). Rows include Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? and Are there any lease arrangements that may result in private business use of bond-financed property?

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		X
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 300 %		0 300 %		0 300 %		0 300 %	
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	0 300 %		0 300 %		0 300 %		0 300 %	
7 Does the bond issue meet the private security or payment test?		X		X		X		X
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X		X			X		X
b Exception to rebate?		X		X	X		X	
c No rebate due?		X		X	X		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		X	X		X	
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
LIFESPACE COMMUNITIES INC

Employer identification number

42-1068850

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 HOSPITAL AUTH NO 1 OF LANCASTER CO NE	47-0721900		03-05-2003	9,700,000	CONSTRUCTION OF FACILITY		X		X		X
B HOSPITAL AUTH NO 1 OF LANCASTER CO NE	47-0721900		12-05-2005	13,050,000	CONSTRUCTION OF FACILITY		X		X		X
C IOWA FINANCE AUTHORITY	52-1699886	46246K4T6	08-28-2018	141,806,310	RENOVATE FACILITIES		X		X		X
D PALM BEACH COUNTY HEALTH FACILITIES AUTHORITY	52-1297506	696507UN0	08-28-2018	32,281,188	RENOVATE FACILITIES		X		X		X

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired	3,622,693		3,209,400					
2	Amount of bonds legally defeased								
3	Total proceeds of issue	9,777,788		13,603,719		142,217,436		32,376,127	
4	Gross proceeds in reserve funds					12,960,110		3,043,598	
5	Capitalized interest from proceeds					1,428,258		321,993	
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds			200,000		2,662,656		645,624	
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	9,777,788		13,403,719		40,746,355		5,954	
11	Other spent proceeds								
12	Other unspent proceeds					84,420,057		28,358,959	
13	Year of substantial completion	2004		2007					
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X		X		X		X
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		X
16	Has the final allocation of proceeds been made?	X		X		X		X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

Part III Private Business Use

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

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		X
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 100 %		0 100 %		0 300 %		0 300 %	
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	0 100 %		0 100 %		0 300 %		0 300 %	
7 Does the bond issue meet the private security or payment test?		X		X		X		X
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X		X		X
b Exception to rebate?	X			X		X		X
c No rebate due?	X		X		X		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		X			X		X
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation

SCHEDULE O
(Form 990 or 990-EZ)

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury

Name of the organization
LIFESPACE COMMUNITIES INC

Employer identification number

42-1068850

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	<p>THE EXECUTIVE COMMITTEE SHALL CONSIST OF THE CHAIR OF THE BOARD, THE VICE CHAIR OF THE BOARD, THE IMMEDIATE PAST CHAIR OF THE BOARD, THE CHAIR OF THE GOVERNANCE AND NOMINATING COMMITTEE AND, AS AN EX-OFFICIO MEMBER, THE PRESIDENT AND CHIEF EXECUTIVE OFFICER EXCEPT AS LIMITED HEREIN, AND EXCEPT FOR RESPONSIBILITIES DELEGATED TO ANOTHER COMMITTEE, THE EXECUTIVE COMMITTEE SHALL POSSESS AND MAY EXERCISE ALL OF THE POWERS OF THE BOARD OF DIRECTORS IN THE OVERSIGHT OF THE BUSINESS AND AFFAIRS OF THE CORPORATION WHEN THE BOARD OF DIRECTORS IS NOT IN SESSION, EXCEPT AS HEREIN PROVIDED THE EXECUTIVE COMMITTEE SHALL NOT HAVE THE POWERS OF THE BOARD OF DIRECTORS WITH RESPECT TO AUTHORIZING DISTRIBUTIONS, APPROVING DISSOLUTION, MERGER, OR THE SALE, PLEDGE OR TRANSFER OF ALL OR SUBSTANTIALLY ALL OF THE CORPORATION'S ASSETS, ELECTING, APPOINTING, OR REMOVING DIRECTORS OR FILLING VACANCIES ON THE BOARD OF DIRECTORS OR ON ANY OF ITS COMMITTEES, OR ADOPTING, AMENDING, REPEALING THE ARTICLES OF INCORPORATION OR THE BYLAWS, OR THE APPOINTMENT OR REMOVAL OF THE PRESIDENT AND CHIEF EXECUTIVE OFFICER THE PRIMARY PURPOSE OF THE COMMITTEE IS TO ENABLE THE BOARD OF DIRECTORS TO ACT WHERE AN ASSEMBLY OF A QUORUM OF THE BOARD WOULD BE IMPRACTICABLE OR IMPOSSIBLE THE COMMITTEE ALSO SHALL SERVE AS AN ADVISOR TO THE PRESIDENT AND CEO, PROVIDING CONSULTATION, SUPPORT AND GUIDANCE ON AN INFORMAL BASIS AS REQUESTED FROM TIME TO TIME, AND REVIEW AND APPROVE BOARD MEETING AGENDAS</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE SOLE MEMBER OF THE ORGANIZATION SHALL BE LIFESPACE, INC

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	MANAGEMENT PERFORMS A THOROUGH REVIEW OF THE FORM 990 THE RISK MANAGEMENT & AUDIT COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE FORM 990 PRIOR TO FILING ANY CONCERNS OR SUGGESTIONS IDENTIFIED BY THE RISK MANAGEMENT & AUDIT COMMITTEE ARE REPORTED TO THE FULL BOARD OF DIRECTORS A COPY OF THE FORM 990 WILL BE DISTRIBUTED TO THE ENTIRE BOARD OF DIRECTORS PRIOR TO FILING MEMBERS OF THE BOARD OF DIRECTORS DIRECT ANY QUESTIONS OR CONCERNS TO THE CHIEF FINANCIAL OFFICER TO BE RESOLVED PRIOR TO FILING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	OFFICERS AND MEMBERS OF THE BOARD OF DIRECTORS OF LIFESPACE COMMUNITIES, INC AND ALL RELATED ORGANIZATIONS MUST CONDUCT THEIR PERSONAL AFFAIRS IN SUCH A MANNER AS TO AVOID ANY POSSIBLE CONFLICTS OF INTEREST WITH DUTIES AND RESPONSIBILITIES AS OFFICERS AND MEMBERS OF THE BOARD OR DIRECTORS ALL NEW BOARD MEMBERS AND OFFICERS ARE REQUIRED TO COMPLETE A CONFLICTS OF INTEREST STATEMENT THIS IS REVIEWED BY THE GOVERNANCE & NOMINATING COMMITTEE OF THE BOARD OF DIRECTORS FOR APPROVAL OFFICERS AND MEMBERS OF THE BOARD OF DIRECTORS ANNUALLY ARE REQUIRED TO COMPLETE A CONFLICTS OF INTEREST STATEMENT THESE STATEMENTS ARE REVIEWED BY THE GOVERNANCE & NOMINATING COMMITTEE TO DETERMINE IF ANY CONFLICTS OF INTEREST EXIST PRIOR TO REAPPOINTMENT TO THE BOARD AND OFFICER POSITIONS ANY DIRECTOR HAVING A CONFLICT OF INTEREST SHALL NOT VOTE OR USE HIS OR HER PERSONAL INFLUENCE ON THE MATTER, AND SHALL NOT BE COUNTED IN DETERMINING THE QUORUM FOR THE MEETING THE MINUTES OF THE MEETING SHALL REFLECT THAT A DISCLOSURE WAS MADE, THE ABSTENTION FROM VOTING, AND THE QUORUM SITUATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	<p>COMPENSATION FOR DIRECTORS (INCLUDING THE OFFICER-DIRECTOR POSITIONS OF CHAIR AND VICE-CHAIR) IS REVIEWED ANNUALLY BY THE GOVERNANCE AND NOMINATING COMMITTEE. GENERALLY, AN OUTSIDE CONSULTANT IS RETAINED EVERY YEAR TO DETERMINE THE REASONABLENESS OF DIRECTOR COMPENSATION. A REPORT IS PROVIDED TO THE BOARD OF DIRECTORS BY THE CONSULTANT. THE BOARD OF DIRECTORS APPROVES THE ANNUAL COMPENSATION BASED ON THESE REVIEWS. COMPENSATION FOR EMPLOYEES WHO ARE DISQUALIFIED PERSONS UNDER INTERMEDIATE SANCTIONS REGULATION IS REVIEWED ANNUALLY BY THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS. THE DISQUALIFIED PERSONS INCLUDE THE CEO, THE CFO, THE SVP OF OPERATIONS, AND THE SVP OF SUCCESSFUL AGING AND HEALTH SERVICES. THE COMPENSATION COMMITTEE USES AN OUTSIDE, INDEPENDENT COMPENSATION CONSULTANT AT LEAST EVERY OTHER YEAR TO DETERMINE THE REASONABLENESS OF THE DISQUALIFIED PERSONS' COMPENSATION. THE CONSULTANT PROVIDES A REPORT TO THE COMPENSATION COMMITTEE OF ITS MARKET COMPETITIVENESS REVIEW, FINDINGS, AND RECOMMENDATIONS, AND A LETTER STATING ITS ASSESSMENT OF THE REASONABLENESS OF COMPENSATION. IN YEARS WHEN THE COMPENSATION COMMITTEE DOES NOT USE AN OUTSIDE CONSULTANT, IT REVIEWS SURVEY INFORMATION TO DETERMINE THE REASONABLENESS OF COMPENSATION. THE COMPENSATION COMMITTEE RECOMMENDS TO THE BOARDS, AND THE BOARD OF DIRECTORS APPROVES THE ANNUAL COMPENSATION CHANGES BASED ON THE RECOMMENDATION OF THE COMPENSATION COMMITTEE. THE SALARIES AND BENEFITS LISTED CONTAIN THE TOTAL SALARIES AND BENEFITS PAID TO EACH INDIVIDUAL THROUGH LIFESPACE COMMUNITIES, INC AND ALL RELATED ENTITIES.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	REQUESTS FROM THIRD PARTIES FOR GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE REFERRED TO THE CHIEF FINANCIAL OFFICER. ANNUAL RETURNS AND THE APPLICATION FOR EXEMPTION ARE MADE AVAILABLE FOR PUBLIC INSPECTION AND ARE PROVIDED TO INDIVIDUALS WHO REQUEST THEM. COPIES ARE PROVIDED WITHIN 30 DAYS OF A WRITTEN REQUEST OR THE SAME DAY IF REQUESTED IN PERSON.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	CONSULTANT SERVICES PROGRAM SERVICE EXPENSES 23,731,273 MANAGEMENT AND GENERAL EXPENSES 1,249,014 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 24,980,287 PROFESSIONAL SERVICES PROGRAM SERVICE EXPENSES 2,610,196 MANAGEMENT AND GENERAL EXPENSES 137,379 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 2,747,575 MEDICAL DIRECTOR FEES PROGRAM SERVICE EXPENSES 317,595 MANAGEMENT AND GENERAL EXPENSES 16,716 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 334,311 PAS TOTAL CARE/CHAPLAIN SERVICES PROGRAM SERVICE EXPENSES 41,645 MANAGEMENT AND GENERAL EXPENSES 2,192 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 43,837 LAUNDRY SERVICE PURCHASED PROGRAM SERVICE EXPENSES 59,039 MANAGEMENT AND GENERAL EXPENSES 3,107 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 62,146 NURSING CARE PURCHASED PROGRAM SERVICE EXPENSES 1,584 MANAGEMENT AND GENERAL EXPENSES 83 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,667

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	EQUITY ADJUSTMENT -833,000 FINANCIAL STATEMENT ROUNDING ADJUSTMENT -669 EXTRAORDINARY LOSS -11,609

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE PROCESS OF OVERSEEING THE AUDIT AND SELECTING AN INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047
2018
Open to Public Inspection

Name of the organization
LIFESPACE COMMUNITIES INC

Employer identification number
42-1068850

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
(1) LIFESPACE DG LLC DBA OAK TRACE 4201 CORPORATE DRIVE WEST DES MOINES, IA 50266 45-2672674	OPERATION OF RETIREMENT COMMUNITY	IA	1,859,937	0	LIFESPACE COMMUNITIES INC

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
(1) DEERFIELD RETIREMENT COMMUNITY INC 4201 CORPORATE DRIVE WEST DES MOINES, IA 50266 42-1508960	OPERATION OF RETIREMENT COMMUNITY	IA	501(C)(3)	LINE 10	LIFESPACE COMMUNITIES INC	Yes	
(2) THE LIFESPACE FOUNDATION 4201 CORPORATE DRIVE WEST DES MOINES, IA 50266 42-1370848	SUPPORT OF RETIREMENT COMMUNITIES	IA	501(C)(3)	LINE 12A, I	LIFESPACE INC		No
(3) LIFESPACE INC 4201 CORPORATE DRIVE WEST DES MOINES, IA 50266 27-3270337	OWNERSHIP & ADMINISTRATION OF RETIREMENT COMMUNITY PROPERTY	IA	501(C)(3)	LINE 12B, II	N/A		No
(4) LIFESPACE MANAGEMENT INC 4201 CORPORATE DRIVE WEST DES MOINES, IA 50266 27-3271283	MANAGEMENT OF RETIREMENT COMMUNITIES	IA	501(C)(3)	LINE 12B, II	LIFESPACE INC		No
(5) LIFESPACE SERVICES INC 4201 CORPORATE DRIVE WEST DES MOINES, IA 50266 27-3271147	HEALTH SERVICES AND PROGRAMS FOR RETIREMENT COMMUNITIES	IA	501(C)(3)	LINE 10	LIFESPACE INC		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		Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) PRAIRIE VIEW CLUB OF KANSAS 8101 MISSION RD PRAIRIE VIEW, KS 66208 48-1159378	RESIDENT ENTERTAINMENT SERVICES	KS	LIFESPACE COMMUNITIES INC	C	60,876	6,516	100 000 %	Yes	

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

	Yes	No
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	1a Yes	
b Gift, grant, or capital contribution to related organization(s)	1b Yes	
c Gift, grant, or capital contribution from related organization(s)	1c Yes	
d Loans or loan guarantees to or for related organization(s)	1d Yes	
e Loans or loan guarantees by related organization(s)	1e	No
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n Yes	
o Sharing of paid employees with related organization(s)	1o Yes	
p Reimbursement paid to related organization(s) for expenses	1p	No
q Reimbursement paid by related organization(s) for expenses	1q Yes	
r Other transfer of cash or property to related organization(s)	1r	No
s Other transfer of cash or property from related organization(s)	1s	No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) DEERFIELD RETIREMENT COMMUNITY INC	B	1,487,000	

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		Yes	No	

Part VII **Supplemental Information**

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

Return Reference	Explanation