

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](http://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 07-01-2018, and ending 06-30-2019**

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

**C** Name of organization  
PHOEBE APARTMENTS INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
1901 LINDEN STREET

City or town, state or province, country, and ZIP or foreign postal code  
ALLENTOWN, PA 18104

**D** Employer identification number  
23-1674396

**E** Telephone number  
(610) 794-5142

**G** Gross receipts \$ 980,122

**F** Name and address of principal officer:  
SCOTT R STEVENSON  
1925 TURNER STREET  
ALLENTOWN, PA 18104

**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)(4) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ WWW.PHOEBE.ORG

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 1967

**M** State of legal domicile: PA

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:  
AFFORDABLE/INDEPENDENT SR LIVING THROUGH SEC. 202 DIRECT LOAN PRGRM & HUD SCTN 8 RENT SUBSIDY PRGRM

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

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	15
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	13
<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	4
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	82
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	41,448	57,675
<b>9</b> Program service revenue (Part VIII, line 2g)	906,384	907,224
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,699	5,535
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,597	9,688
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	961,128	980,122
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	208,370	180,766
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	668,125	655,124
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	876,495	835,890
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	84,633	144,232
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	1,606,146	1,694,405
<b>21</b> Total liabilities (Part X, line 26)	577,122	521,149
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,029,024	1,173,256

**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: 2020-05-12  
Type or print name and title: ROBERT RICHARDS CFO

**Paid Preparer Use Only**  
Print/Type preparer's name: Preparer's signature: Date:  
Check  if self-employed PTIN: P00760402  
Firm's name ▶ BAKER TILLY VIRCHOW KRAUSE LLP Firm's EIN ▶ 39-0859910  
Firm's address ▶ 1570 FRUITVILLE PIKE SUITE 400 Phone no. (717) 740-4863  
LANCASTER, PA 17601

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

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:

PHOEBE APARTMENTS IS AN AFFILIATED ENTITY OF PHOEBE MINISTRIES. ITS MISSION ADHERES TO THE PHOEBE MINISTRIES' MISSION: "A COMMUNITY OF FAITH, CALLED BY GOD, TO ENRICH THE LIVES OF OUR SENIORS, THEIR FAMILIES, AND THE COMMUNITIES WE SERVE."

**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 \$ 533,517 including grants of \$ 0 ) (Revenue \$ 907,224 )  
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 ▶ 533,517

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 23 through 38 regarding compensation, tax-exempt bonds, 501(c)(3) organizations, and other IRS filings.

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 [ ]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.



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 (15); 1b Enter the number of voting members included in line 1a, above, who are independent (13); 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? (Yes); 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

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed (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: THOMAS BAER CPA EXEC DIRFINANCE 1925 TURNER STREET ALLENTOWN, PA 18104 (610) 794-5022

**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) REV DANIEL T MOSER II BOARD MEMBER	1.00	X					0	0	0	
(2) WILLIAM C HACKER SECRETARY	1.00	X		X			0	0	0	
(3) SYLVIA BETZ GARDNER BOARD MEMBER	1.00	X					0	0	0	
(4) SCOTT R STEVENSON PRESIDENT/CEO	40.00	X		X			0	615,160	51,735	
(5) ROBERT MILLER CHAIRPERSON	1.00	X		X			0	0	0	
(6) ROBERT BERTOLETTE BOARD MEMBER	1.00	X					0	0	0	
(7) REV WILLIAM PAUL WORLEY BOARD MEMBER	1.00	X					0	0	0	
(8) REV DR BONNIE BATES BOARD MEMBER	1.00	X					0	0	0	
(9) REV DR HILARY J BARRETT VICE CHAIRPERSON	1.00	X		X			0	0	0	
(10) PETER E FISHER MD MBA BOARD MEMBER	1.00	X					0	0	0	
(11) MITCHELL G POSSINGER BOARD MEMBER	1.00	X					0	0	0	
(12) JOHN T LAWTON BOARD MEMBER	1.00	X					0	0	0	
(13) DR DEBORAH A SIEGER BOARD MEMBER	1.00	X					0	0	0	
(14) DONNA WRIGHT BOARD MEMBER	1.00	X					0	0	0	
(15) DONALD A SEIBERT TREASURER	1.00	X		X			0	0	0	
(16) REV WILLIAM H LONG BOARD MEMBER (RESIGNED JAN. '19)	1.00	X					0	0	0	
(17) LISA B FICHERA EVP/COO	40.00			X			0	297,492	42,903	

**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) ROBERT RICHARDS ..... SR VP FIN./CFO	40.00 .....			X				0	255,323	7,323
<b>1b Sub-Total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .								0	1,167,975	101,961

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		No
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	Yes	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .		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
ARAMARK HEALTHCARE SUPPORT SVC 27310 NETWORK PLACE CHICAGO, IL 606731248	HEALTHCARE SUPPORT	153,790

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ **1**



**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>	57,675			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>				
	<b>g</b> Noncash contributions included in lines 1a - 1f: \$ _____					
<b>h Total.</b> Add lines 1a-1f . . . . .		57,675				
<b>Program Service Revenue</b>	<b>2a</b> RENTS	Business Code 531110	907,224	907,224		
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue.					
<b>g Total.</b> Add lines 2a-2f . . . . .		907,224				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		5,535		5,535	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .					
	<b>5</b> Royalties . . . . .					
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
		<b>b</b> Less: rental expenses				
		<b>c</b> Rental income or (loss)				
	<b>d</b> Net rental income or (loss) . . . . .					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses				
		<b>c</b> Gain or (loss)				
	<b>d</b> Net gain or (loss) . . . . .					
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>				
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>				
<b>c</b> Net income or (loss) from fundraising events . . . . .						
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>					
<b>b</b> Less: direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . . .						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory . . . . .						
Miscellaneous Revenue	Business Code					
<b>11a</b> VEND. MACH./MISC. INC.	531110	9,688			9,688	
<b>b</b> _____						
<b>c</b> _____						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . .		9,688				
<b>12 Total revenue.</b> See Instructions. . . . .		980,122	907,224	0	15,223	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages	175,275	49,264	126,011	
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .	6,957	1,955	5,002	
<b>9</b> Other employee benefits . . . . .	-14,254	-6,770	-7,484	
<b>10</b> Payroll taxes . . . . .	12,788	6,239	6,549	
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .	113,614		113,614	
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .	12,034		12,034	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	168,036	151,647	16,389	
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .	30,256	9,133	21,123	
<b>14</b> Information technology . . . . .	6,039		6,039	
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	152,566	152,566		
<b>17</b> Travel . . . . .	851		851	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .	10,753	10,753		
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	119,497	119,497		
<b>23</b> Insurance . . . . .	26,403	26,403		
<b>24</b> 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.)				
<b>a</b> LICENSES AND TAXES	12,859	12,859		
<b>b</b> DUES & MEMBERSHIPS	987		987	
<b>c</b> OTHER EVENT EXP	764		764	
<b>d</b> BACKGROUND CHECK	374		374	
<b>e</b> All other expenses	91	-29	120	
<b>25</b> Total functional expenses. Add lines 1 through 24e	835,890	533,517	302,373	0
<b>26</b> 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	
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>		
	<b>2</b> Savings and temporary cash investments . . . . .	97,571	<b>2</b>	114,864	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>		
	<b>4</b> Accounts receivable, net . . . . .	29,553	<b>4</b>	23,921	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>		
	<b>6</b> 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 . . . . .		<b>6</b>		
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>		
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>		
	<b>9</b> Prepaid expenses and deferred charges . . . . .	13,433	<b>9</b>	15,304	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	3,771,396			
	<b>b</b> Less: accumulated depreciation	2,990,353	793,082	<b>10c</b>	781,043
	<b>11</b> Investments—publicly traded securities . . . . .	666,018	<b>11</b>	752,784	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>		
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>		
	<b>14</b> Intangible assets . . . . .		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	6,489	<b>15</b>	6,489	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	1,606,146	<b>16</b>	1,694,405		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	116,569	<b>17</b>	72,715	
	<b>18</b> Grants payable . . . . .		<b>18</b>		
	<b>19</b> Deferred revenue . . . . .		<b>19</b>		
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	57,291	<b>21</b>	56,863	
	<b>22</b> 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 . . . . .		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	390,434	<b>23</b>	325,994	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>		
	<b>25</b> 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	12,828	<b>25</b>	65,577	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	577,122	<b>26</b>	521,149	
<b>Net Assets or Fund Balances</b>	<b>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.</b> Unrestricted net assets	1,024,012	<b>27</b>	1,168,268	
	<b>28</b> Temporarily restricted net assets . . . . .	5,012	<b>28</b>	5,000	
	<b>29</b> Permanently restricted net assets		<b>29</b>	-12	
	<b>30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>		
	<b>33 Total net assets or fund balances . . . . .</b>	1,029,024	<b>33</b>	1,173,256	
	<b>34 Total liabilities and net assets/fund balances . . . . .</b>	1,606,146	<b>34</b>	1,694,405	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	980,122
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	835,890
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	144,232
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	1,029,024
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	1,173,256

**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
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>	Yes	
<b>3b</b>	Yes	

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 23-1674396

**Name:** PHOEBE APARTMENTS INC

Form 990 (2018)

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### Form 990, Part III, Line 4a:

PHOEBE APARTMENTS IS A SENIOR CITIZENS' HOUSING PROJECT WITH 131 APARTMENTS CONSISTING OF 64 EFFICIENCIES AND 67 ONE BEDROOM UNITS. DURING THE YEAR ENDED JUNE 30, 2019, PHOEBE APARTMENTS HOUSED 163 RESIDENTS WITH 47,136 INDEPENDENT LIVING CENSUS DAYS. PHOEBE APARTMENTS OPERATED AT 98.58% OCCUPANCY.

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**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

# Supplemental Financial Statements

OMB No. 1545-0047  
**2018**  
**Open to Public Inspection**

▶ 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](http://www.irs.gov/Form990) for the latest information.

**Name of the organization**  
PHOEBE APARTMENTS INC

**Employer identification number**  
23-1674396

**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    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> 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:
- |  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 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
<b>1a</b> Land . . . . .		131,000		131,000
<b>b</b> Buildings . . . . .		3,333,540	2,739,378	594,162
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .		299,491	243,859	55,632
<b>e</b> Other . . . . .		7,365	7,116	249
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				781,043

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	▶

**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	
DUE TO AFFILIATE	65,577
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	▶ 65,577

**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	980,122
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	980,122
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	980,122

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	835,890
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	835,890
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	835,890

**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:** 23-1674396

**Name:** PHOEBE APARTMENTS INC

## Supplemental Information

Return Reference	Explanation
PART IV, LINE 2B:	THE ORGANIZATION HOLDS TENANT DEPOSITS UNTIL SUCH TIME AS THE TENANT MAY MOVE OUT.

**Schedule J**  
(Form 990)

**Compensation Information**

OMB No. 1545-0047

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](http://www.irs.gov/Form990) for instructions and the latest information.

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
PHOEBE APARTMENTS INC

Employer identification number

23-1674396

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> 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.		
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification 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 type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<b>b</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	<b>1b</b>	
<b>2</b> 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?	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> 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:		
<b>a</b> Receive a severance payment or change-of-control payment?	<b>4a</b>	No
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<b>4b</b>	Yes
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?	<b>4c</b>	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> 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:		
<b>a</b> The organization?	<b>5a</b>	No
<b>b</b> Any related organization?	<b>5b</b>	No
If "Yes," on line 5a or 5b, describe in Part III.		
<b>6</b> 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:		
<b>a</b> The organization?	<b>6a</b>	No
<b>b</b> Any related organization?	<b>6b</b>	No
If "Yes," on line 6a or 6b, describe in Part III.		
<b>7</b> 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.	<b>7</b>	No
<b>8</b> 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.	<b>8</b>	No
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	

**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				
<b>1</b> SCOTT R. STEVENSON PRESIDENT/CEO	(i)	0	0	0	0	0	0	
	(ii)	398,809	0	216,351	18,500	33,235	666,895	
<b>2</b> LISA B. FICHERA EVP/COO	(i)	0	0	0	0	0	0	
	(ii)	250,752	0	46,740	18,500	24,403	340,395	
<b>3</b> ROBERT RICHARDS SR VP FIN./CFO	(i)	0	0	0	0	0	0	
	(ii)	218,670	0	36,653	0	7,323	262,646	

**Part III Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 3	ALL OFFICERS ARE COMPENSATED BY THE RELATED AFFILIATE, PHOEBE SERVICES (EIN 23-2586359). THESE METHODS INCLUDE THE USE OF A BOARD-LEVEL COMPENSATION COMMITTEE, COMPENSATION SURVEYS USING COMPARABLE DATA FROM OTHER ORGANIZATIONS, AND APPROVAL BY THE BOARD. A FULLER DESCRIPTION OF THE COMPENSATION DETERMINATION PROCESS CAN BE FOUND ON SCHEDULE O, WITHIN THE EXPLANATION FOR PART VI, LINES 15A AND 15B.

<b>Return Reference</b>	<b>Explanation</b>
PART I, LINE 4B	SCOTT STEVENSON AND LISA FICHERA PARTICIPATE IN A NON-QUALIFIED RETIREMENT PLAN. PHOEBE MINISTRIES CONTRIBUTED \$18,500 TO EACH EXECUTIVE'S PLAN DURING THE YEAR.





Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. 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 PHOEBE APARTMENTS INC

Employer identification number

23-1674396

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958.
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) MITCH POSSINGER	BOARD MEMBER AND OFFICER OF CURA HOSPITALITY	0	PAYMENTS FOR FOOD SERVICES PROVIDED BY VENDOR. THERE WERE NO TRANSACTIONS IN FISCAL YEAR 2019 INVOLVING PHOEBE APARTMENTS, HOWEVER, THERE WERE TRANSACTIONS WITH RELATED ENTITIES. ALL TRANSACTIONS ARE AT ARM'S LENGTH.		No

**Part V Supplemental Information**

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

Return Reference	Explanation
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**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](http://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  
PHOEBE APARTMENTS INC

Employer identification number

23-1674396

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	PHOEBE-DEVITT HOMES IS THE SOLE MEMBER OF PHOEBE APARTMENTS.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION A, LINE 7A	THE BUSINESS AND AFFAIRS OF THE CORPORATION SHALL BE MANAGED BY A BOARD TOTALING NOT MORE THAN FIFTEEN, IN ADDITION TO THE PRESIDENT/CEO. ELECTED TRUSTEES, NOT LESS THAN SEVEN, SHALL BE ELECTED BY THE BOARD ITSELF AND THREE OF WHOM SHALL BE ELECTED AS FOLLOWS: ONE BY THE PENNSYLVANIA NORTHEAST CONFERENCE OF THE UNITED CHURCH OF CHRIST CONFERENCE OR MINISTER DELEGATE; ONE BY THE PENNSYLVANIA CENTRAL CONFERENCE OF THE UNITED CHURCH OF CHRIST CONFERENCE OR MINISTER DELEGATE; ONE BY THE PENNSYLVANIA SOUTHEAST CONFERENCE OF THE UNITED CHURCH OF CHRIST CONFERENCE OR MINISTER DELEGATE. IF A CONFERENCE MINISTER CANNOT FULFILL THE ROLE AND RESPONSIBILITIES OF AN ACTIVE MEMBER OF THE GOVERNING BOARD, THE GOVERNING BOARD WILL CONSULT WITH THE CONFERENCE MINISTER AS TO AN APPROPRIATE REPRESENTATIVE OF THE CONFERENCE LEADERSHIP. ALL NOMINEES FOR ELECTION SHALL BE SELECTED ON THE BASIS OF THEIR CONCERN AND INTEREST IN PHOEBE-DEVITT HOMES OR ITS SUBSIDIARY CORPORATIONS, WITH THE EXCEPTION OF THE PRESIDENT OF THE HOMES, SHALL BE ELIGIBLE FOR TRUSTEESHIP.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 11B	INITIAL REVIEW OF THE TAX RETURN IS DONE BY THE CONTROLLER OF PHOEBE MINISTRIES. AFTER INITIAL APPROVAL, THE RETURN IS REVIEWED BY SENIOR MANAGEMENT. FOLLOWING FINAL APPROVAL BY SENIOR MANAGEMENT, THE RETURN IS MADE AVAILABLE TO THE ENTIRE BOARD OF DIRECTORS FOR REVIEW. ONCE THIS PROCESS IS COMPLETE, THE RETURN IS FILED.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 12C	ANY NEW EMPLOYEE MEETING THE DEFINITION OF INTERESTED PERSON IS PROVIDED A LETTER REGARDING THEIR RESPONSIBILITY TO DISCLOSE ANY CONFLICTS OF INTEREST WHICH INCLUDE THE FULL POLICY AND THE CONFLICT OF INTEREST STATEMENT FOR SIGNATURE. THE CONFLICT OF INTEREST STATEMENT IS RENEWED AT THE BEGINNING OF EACH FISCAL YEAR. THE COMPLIANCE OFFICER REVIEWS ALL ACKNOWLEDGEMENT STATEMENTS FOR ANY CONFLICTS OF INTEREST. ACKNOWLEDGEMENT STATEMENTS INCLUDE LANGUAGE REGARDING FAMILY AND BUSINESS RELATIONSHIPS AS SOURCES OF POSSIBLE INTERESTED PERSONS. IF A CONFLICT IS DETERMINED TO EXIST, IT WILL BE REVIEWED BY THE GOVERNING BOARD TO DETERMINE WHETHER THE CONFLICT IS ACCEPTABLE. IF A BOARD MEMBER HAS A CONFLICT, HE OR SHE WOULD ABSTAIN FROM ANY VOTES THAT WERE IN THE AREA OF THE CONFLICT. ALL DOCUMENTS ARE MAINTAINED IN THE OFFICE OF THE COMPLIANCE OFFICER.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 15	EACH YEAR A COMPENSATION SURVEY REVIEW IS COMPLETED FOR OFFICERS AND KEY EMPLOYEES. INFORMATION IS COMPILED AND COMPARED WITH CURRENT INTERNAL AND EXTERNAL DATA FOR BENCHMARKING. BASED ON THIS ANALYSIS, THE OVERALL COMPENSATION ADJUSTMENTS AND PLAN CRITERIA ARE PRESENTED TO THE COMPENSATION COMMITTEE FOR REVIEW. THE YEARLY PLAN FOR OVERALL ADJUSTMENTS IS VOTED ON BY THE COMPENSATION COMMITTEE AND PRESENTED TO THE GOVERNING BOARD FOR APPROVAL. THE COMPENSATION COMMITTEE OF THE GOVERNING BOARD IS RESPONSIBLE FOR SETTING THE COMPENSATION AND BENEFITS FOR THE PRESIDENT/CEO. ALL COMPENSATION DECISIONS MADE BY THE COMMITTEE ARE DETERMINED IN KEEPING WITHIN FAIR MARKET VALUE RANGE FOR THE INDUSTRY. THE COMPENSATION COMMITTEE DISCUSSIONS ARE RECORDED IN THEIR RESPECTIVE MINUTES. A GENERAL SUMMARY IS PROVIDED BY THE CHAIR OF THE COMPENSATION COMMITTEE TO THE GOVERNING BOARD MEMBERS THROUGH DISCUSSION IN EXECUTIVE SESSION.

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE FINANCIAL STATEMENTS ARE AVAILABLE THROUGH THE ORGANIZATION'S WEB SITE AND THE 990 IS POSTED TO THE WEB SITE GUIDESTAR.ORG. OTHER DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PAGE 7, PART VII, COLUMN B	THE OFFICERS OF PHOEBE MINISTRIES DEVOTE THEIR TIME TO EACH ORGANIZATION IN THE GROUP (SEE SCHEDULE R). HOWEVER, THE TIME NEEDED FOR EACH ORGANIZATION VARIES WIDELY FROM WEEK TO WEEK, MONTH TO MONTH, ETC., AND CONSEQUENTLY, IT WOULD BE EXTREMELY DIFFICULT TO PROVIDE AN ACCURATE ANALYSIS OF THE APPROXIMATE TIME DEVOTED TO EACH ENTITY. PHOEBE MINISTRIES PREFERS NOT TO PROVIDE INFORMATION THAT IT CANNOT SUBSTANTIATE AND THEREFORE WILL LIST 40 HOURS PER WEEK FOR EACH OF ITS OFFICERS AS AN ALTERNATIVE TO REPORTING HOURS WORKED FOR RELATED ORGANIZATIONS.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART IX, LINE 11G	OTHER PROFESSIONAL FEES: PROGRAM SERVICE EXPENSES 106,561. MANAGEMENT AND GENERAL EXPENSES 850. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 107,411. PURCHASED SERVICES: PROGRAM SERVICE EXPENSES 12,104. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 12,104. REPAIR AND MAINTENANCE SERVICES: PROGRAM SERVICE EXPENSES 32,982. MANAGEMENT AND GENERAL EXPENSES 15,539. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 48,521.

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990	<p>ORGANIZATIONAL OVERVIEW: PHOEBE-DEVITT HOMES (D/B/A PHOEBE MINISTRIES) IS A NOT-FOR-PROFIT , MULTI-FACILITY CHARITABLE ORGANIZATION SPECIALIZING IN HEALTHCARE, HOUSING, AND SUPPORT SERVICES FOR OLDER ADULTS. FOUNDED IN 1903 AS A SINGLE ALLENTOWN NURSING HOME, PHOEBE'S MI NISTRY NOW INCLUDES FOUR CONTINUING CARE RETIREMENT COMMUNITIES, EIGHT AFFORDABLE HOUSING FACILITIES, HOME- AND COMMUNITY-BASED SERVICES, AND THREE PHARMACIES THAT SERVE 70 SKILLED NURSING, PERSONAL CARE, INDEPENDENT LIVING AND DRUG/ALCOHOL REHABILITATION FACILITIES IN PENNSYLVANIA. OUR REACH NOW EXTENDS TO 12 PENNSYLVANIA COUNTIES: ADAMS, BERKS, BUCKS, FRAN KLIN, LANCASTER, LEBANON, LEHIGH, MONTGOMERY, NORTHAMPTON, PHILADELPHIA, UNION, AND YORK. PHOEBE'S COMPREHENSIVE SERVICES INCLUDE SKILLED NURSING CARE, PERSONAL CARE, INDEPENDENT L IVING, AFFORDABLE HOUSING, AT-HOME CARE, SHORT-TERM AND OUTPATIENT REHABILITATION, MENTAL HEALTH SERVICES, SPECIALIZED DEMENTIA CARE, TELEMEDICINE FOR PARKINSON'S DISEASE PATIENTS, AND PHARMACY SERVICES. FOR MORE THAN A CENTURY, PHOEBE'S TRADITION OF EXCELLENCE AND PASS ION FOR CARING HAVE MADE US THE LEADER IN CARE FOR SENIOR ADULTS AND THEIR FAMILY MEMBERS. PHOEBE'S CHARITABLE CARE BENEFIT: PHOEBE'S CHARITABLE CARE TOALED \$12 MILLION FISCAL YEA R 2018-2019. NEARLY 10% OF OUR OPERATING EXPENSES. PHOEBE REMAINS FULLY COMMITTED TO OUR R ESIDENTS AND EMPLOYS COMPREHENSIVE CHARITABLE CARE TO ALLOW RESIDENTS TO RECEIVE UNCOMPROM ISED CARE EVEN WHEN THEY EXHAUST THEIR FUNDS. AS PEOPLE LIVE LONGER AND HEALTH CARE COSTS INCREASE, CHARITABLE CARE IS A GROWING NEED. OUR COMMITMENT TO PROVIDING THIS CARE IS A DE MONSTRATION OF PHOEBE'S ENDURING LEGACY OF CARE AND COMPASSION. THOSE SERVED BY CHARITABLE CARE ARE ABLE TO RECEIVE PHOEBE'S QUALITY CARE AND PROGRAMMING, ENSURING THAT EACH AND EV ERY RESIDENT, NO MATTER THEIR AGE OR ABILITY, CAN EXPERIENCE INNOVATIVE SERVICES THAT PROM OTE FULLNESS OF LIFE. THE ANNUAL GOLF TOURNAMENT IS PHOEBE'S LARGEST FUNDRAISING EVENT OF THE YEAR AND DIRECTLY BENEFITS RESIDENTS WHO RECEIVE CHARITY CARE. THE GOLF TOURNAMENT TYP ICALLY NETS APPROXIMATELY \$100,000 FOR CHARITABLE CARE AT PHOEBE. IN 2018, THE TOURNAMENT' S 10TH YEAR, 228 GOLFERS ATTENDED. THE EVENT NETTED \$109,000 FOR COMPASSIONATE CARE TO RES IDENTs, BRINGING THE TOTAL RAISED OVER 10 YEARS TO MORE THAN \$1 MILLION. PHOEBE'S WORKFORC E BENEFIT: PHOEBE CONTINUES TO ATTRACT SKILLED AND DEDICATED EMPLOYEES. WE OFFER COMPETITI VE SALARIES AND BENEFITS, AS WELL AS OPPORTUNITIES FOR ONGOING GROWTH AND EDUCATION WITHIN THE HEALTH CARE PROFESSION. PHOEBE MINISTRIES EMPLOYED MORE THAN 1,200 INDIVIDUALS IN FIS CAL YEAR 2018-2019. HUMAN RESOURCES STAFF ATTENDS AND RECRUITS FROM JOB FAIRS AND ADVERTIS ES OPEN POSITIONS AT LEHIGH VALLEY COLLEGES AND OTHER UNIVERSITIES IN THE NORTHEAST. VOLUN TEERISM AT PHOEBE: PHOEBE'S VOLUNTEERS RANGE IN AGE FROM JUST 14 YEARS OLD TO 102 YEARS OL D AND ARE TRAINED BY PHOEBE STAFF. BECAUSE OF OUR WELL-TRAINED STAFF AND DEDICATED VOLUNTE ERS, PHOEBE IS ABLE TO DELIVER</p>

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990	<p>HIGH QUALITY SERVICES TO SENIORS. PHOEBE PARTNERS WITH INDIVIDUALS, LOCAL CORPORATIONS, AND ORGANIZATIONS AND WORKS WITH APPROXIMATELY 500 VOLUNTEERS WHO HELP WITH ACTIVITIES RANGING FROM OFFICE WORK TO CHAPLAIN DUTIES. COMMUNITY EDUCATION: FOUNDED IN 2001, THE PHOEBE INSTITUTE ON AGING'S MISSION IS TO PROVIDE FORUMS FOR DISCUSSION AND LEARNING, INCLUDING EDUCATIONAL PROGRAMS, COOPERATIVE VENTURES, AND OUTREACH ACTIVITIES THAT PROMOTE IMPROVED QUALITY OF CARE FOR THE AGING AND THEIR FAMILIES IN THE REGIONS PHOEBE SERVES. IT IS GUIDED BY A COMMUNITY ADVISORY BOARD THAT INCLUDES REPRESENTATIVES OF GOVERNMENTAL AGENCIES, HOSPITAL AND MEDICAL PERSONNEL, HUMAN SERVICES PROVIDERS, AREA AGENCIES ON AGING, AND FACULTY FROM COLLEGES AND UNIVERSITIES. IN FISCAL 2018-2019, THE PHOEBE INSTITUTE ON AGING (PIA) HOSTED TWO CONFERENCES. THE FALL PIA CONFERENCE, HELD IN OCTOBER 2018 AT DESALES UNIVERSITY WITH AN ATTENDANCE OF NEARLY 280 INDIVIDUALS, WAS TITLED "UNDERSTANDING ADDICTION AND OLDER ADULTS," A TIMELY AND CRITICAL TOPIC IN SENIOR CARE. THE KEYNOTE SPEAKER WAS, JOSEPH M. GARBELY, D.O., FASAM, VICE PRESIDENT OF MEDICAL SERVICES AND MEDICAL DIRECTOR OF CARON TREATMENT CENTERS. TERESA OSBORNE, MHSA, SECRETARY OF THE PENNSYLVANIA DEPARTMENT OF AGING, WAS A SPECIAL GUEST. HER TALK CENTERED ON PENNSYLVANIA'S OPIOID CRISIS TASK FORCE. THE CONFERENCE FOCUSED THE NEUROBIOLOGY OF ADDICTION, HEREDITARY FACTORS, AND EFFECTIVE TREATMENT STRATEGIES. THE SPRING PIA CONFERENCE, "UNDERSTANDING MENTAL HEALTH AND OLDER ADULTS, WAS HELD IN MAY 2019 AND ATTRACTED 350 ATTENDEES. THE KEYNOTE SPEAKER WAS LEGENDARY FOLK SINGER, POET, AND AUTHOR JUDY COLLINS. HER CANDID AND TOUCHING DISCUSSION OF HER PERSONAL CHALLENGES WITH LOSS, ADDICTION, DEPRESSION, AND HEALING DREW ON HER OWN EXPERIENCES OF LOSING HER SON TO SUICIDE, HER ADDICTION TO ALCOHOL, HER STRUGGLE WITH DEPRESSION, AND HER ULTIMATE SPIRITUAL RENEWAL. THE SPRING CONFERENCE ALSO INCLUDED SESSIONS PRESENTED BY GERIATRIC PROFESSIONALS SPECIALIZING IN TOPICS SUCH AS ADDICTION, COGNITIVE IMPAIRMENT, TRAUMA, DEPRESSION, SUICIDE, AND THE MORAL INJURIES FACED BY MANY VETERANS. THE PHOEBE INSTITUTE ON AGING ALSO CONTINUED PARTICIPATION IN DEMENTIA-FRIENDLY LEHIGH VALLEY, AN OUTGROWTH OF THE COMMUNITY CONVERSATIONS ON DEMENTIA HELD AT PHOEBE IN SPRING 2018 TO ADDRESS THE GROWING POPULATION OF PEOPLE EXHIBITING SIGNS OF ALZHEIMER'S DISEASE AND RELATED DEMENTIAS. PHOEBE'S VICE PRESIDENT OF MARKETING AND EXTERNAL RELATIONS NOW SERVES AS CO-CHAIR OF DEMENTIA FRIENDLY LEHIGH VALLEY. PHOEBE'S SECOND LARGEST FUNDRAISING EVENT IS THE PHOEBE INSTITUTE ON AGING ANNUAL BENEFIT. THIS ANNUAL EVENT IS SUPPORTED BY CORPORATE AND INDIVIDUAL SPONSORSHIPS WITH THE PROCEEDS FROM THE BENEFIT APPLIED TO THE PIA TO HELP TO UNDERWRITE THE ANNUAL COMMUNITY CONFERENCES, NURSING AND THERAPIST SCHOLARSHIPS, EMPLOYEE TRAINING SEMINARS. APPROXIMATELY 200 PEOPLE ATTENDED THE EVENT IN MARCH 2019, WHICH FEATURED AN INTERGENERATIONAL MUSICAL EXPERIENCE. AS PA</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990	<p>RT OF PHOEBE'S MISSION TO ENHANCE THE LIVES OF OUR SENIORS, THEIR FAMILIES, AND THE COMMUNITIES WE SERVE, PHOEBE ALSO OFFERS FREE OR LOW-COST PROGRAMS TO THE PUBLIC THAT SUPPORT BOTH OUR SERVICES AND THE ROLE THAT THE COMMUNITY CAN PLAY IN CARING FOR THE AGING. PROGRAMS LIKE THE ANNUAL UPPER BUCKS FORUM ON AGING AND PHOEBE BERKS COMMUNITY DAY ARE MADE POSSIBLE BY THE GENEROUS SUPPORT OF DONORS, VOLUNTEERS, AND UNDERWRITERS. PASTORAL CARE: PHOEBE MINISTRIES' PASTORAL CARE PROGRAM PLAYS A MAJOR ROLE IN OUR BENEFIT TO THE COMMUNITY. PHOEBE IS COMMITTED TO PROVIDING PASTORAL CARE TO OUR RESIDENTS, REGARDLESS OF FAITH. THE DIRECTOR OF PASTORAL CARE PROVIDES LEADERSHIP THROUGH OUTREACH TO THE CHURCHES AND CONFERENCES, AND THROUGH REPRESENTATION ON THE LEHIGH VALLEY CONFERENCE OF CHURCHES AND THE UCC COUNCIL FOR HEALTH AND HUMAN SERVICE MINISTRIES. PHOEBE'S CHAPLAINS ALSO PROVIDE SPIRITUAL SUPPORT AND LEADERSHIP TO PHOEBE'S FOUR CONTINUING CARE RETIREMENT COMMUNITIES. ADDITIONALLY, PHOEBE'S SPIRIT ALIVE AND CLINICAL PASTORAL EDUCATION PROGRAMS ARE NATIONALLY RECOGNIZED. SPIRIT ALIVE IS A MULTI-SENSORY MONTESSORI METHOD OF LEADING WORSHIP FOR THOSE WITH MID- TO LATE-STAGE DEMENTIA. DEVELOPED AND TRADEMARKED BY PHOEBE'S PASTORAL CARE DEPARTMENT, THERE ARE CURRENTLY 13 SPIRIT ALIVE GROUPS (6-8 PEOPLE) ON PHOEBE'S FOUR CAMPUSES AND GROUPS ARE RUN BY TRAINED COMMUNITY VOLUNTEERS. ALL PHOEBE CHAPLAINS ARE TRAINED IN PHOEBE'S SPIRIT ALIVE PROGRAM AND HELP THE COORDINATOR OF THE PROGRAM MAINTAIN SPIRIT ALIVE ON ALL OF OUR CAMPUSES. PHOEBE'S CLINICAL PASTORAL EDUCATION (CPE) PROGRAM IS ONE OF ONLY TWO IN A LONG-TERM CARE SETTING, AND ONE OF ONLY 10 IN THE UNITED STATES. PHOEBE'S CPE PROGRAM IS 22 YEARS OLD, AND 234 STUDENTS HAVE BEEN THROUGH THE PROGRAM. THIS PAST YEAR, 12 STUDENTS PARTICIPATED IN THE CPE PROGRAM, AND TWO STUDENTS RECEIVED SCHOLARSHIPS. IN 2017, PHOEBE ESTABLISHED THE ENDOWMENT FOR CLINICAL PASTORAL EDUCATION AND \$142,000 HAS BEEN RAISED TO DATE. THE FIRST PHASE OF THE CAMPAIGN WAS TO RAISE \$100,000 FOR PASTORAL STUDENT SCHOLARSHIPS TO ATTEND PHOEBE'S CPE TRAINING. THE SECOND PHASE SEEKS TO RAISE AN ADDITIONAL \$100,000 FOR PROGRAM ENHANCEMENT. THE LAST PHASE IS TO RAISE ANOTHER \$100,000 TO EXPAND THE PROGRAM TO INCLUDE CLINICAL PASTORAL EDUCATION TRAINING.</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990	<p>DONOR SUPPORT OF OUR MISSION: THE OFFICE OF PHILANTHROPY IS DEDICATED TO PHOEBE'S MISSION TO ENRICH THE LIVES OF OUR SENIORS, THEIR FAMILIES, AND THE COMMUNITIES WE SERVE. WE ARE PROFOUNDLY GRATEFUL FOR GENEROUS CONTRIBUTIONS FROM FOUNDATIONS, INDIVIDUALS, CORPORATE PARTNERS, CHURCHES, AND ORGANIZATIONS. THE LIST BELOW HIGHLIGHTS NOTEWORTHY SUPPORT FROM OUR DONORS. - THE RENOVATION OF PHOEBE BERKS BEGAN IN MAY 2019, AND WILL BE COMPLETED IN MAY 2020. PHOEBE IS OVERHAULING DINING, CREATING NEW SOCIAL SPACES, UPDATING THE ENTRANCE, AUDITORIUM, LOCKER ROOMS AND FITNESS CENTER, AND ADDING A PUB AND A MOVIE THEATER. IN FISCAL YEAR 2019, \$107,500 WAS RAISED IN GIFTS AND PLEDGES TO THE PROJECT FROM PHOEBE BERKS RESIDENTS AND THE READING FIGHTIN' PHILS. - MILLER PERSONAL CARE AT PHOEBE ALLENTOWN HAS ALSO BEEN RENOVATED. MILLER NOW HAS A NEW FITNESS CENTER, BEAUTY SALON, RECEPTION AREA AND SOCIAL SPACE. PHOEBE'S PLAN FOR PHASE TWO IS TO RENOVATE THE SECOND FLOOR TO BE DEDICATED PERSONAL CARE MEMORY SUPPORT. WE RECEIVED THREE LEADERSHIP GRANTS IN SUPPORT OF THE FIRST FLOOR RENOVATIONS FROM THE KEYSTONE SAVINGS FOUNDATION, THE DONALD B. AND DOROTHY L. STABLER FOUNDATION AND THE LEONA GRUBER FOUNDATION. RESPECTIVELY. THE GRANTS TOTALED \$30,500. - THE OFFICE OF PHILANTHROPY RAISED \$36,000 AT OUR PHOEBE INSTITUTE ON AGING BENEFIT AND MORE THAN \$50,000 FOR OUR PHOEBE INSTITUTE ON AGING CONFERENCES. MORE THAN 600 CLINICIANS AND CARE GIVERS ATTENDED OUR PIA CONFERENCES LAST YEAR. - PHOEBE RECEIVED SEVERAL GRANTS TOTALING MORE THAN \$75,000 LAST YEAR, INCLUDING THE GRANTS MENTIONED ABOVE. THE CENTURY FUND ISSUED PHOEBE A GRANT IN THE AMOUNT OF \$20,000 FOR CHARITY CARE. - A RESIDENT ESTABLISHED A CHARITABLE GIFT ANNUITY WITH A PLANNED GIFT OF \$50,000 TO PHOEBE BERKS. UNRESTRICTED GIFTS REMAIN THE BACKBONE OF SUPPORTING PHOEBE'S MISSION. UNRESTRICTED GIVING PROVIDES PHOEBE WITH THE OPPORTUNITY TO USE THE MONEY WHERE IT IS NEEDED MOST AND WHERE IT WILL HAVE THE GREATEST IMPACT. AN UNRESTRICTED GIFT MAY BE USED TO SUPPORT CHARITABLE CARE, COMMUNITY LIFE OR PASTORAL CARE PROGRAMMING, OR OTHER COMMUNITY AND PROGRAM ENHANCEMENTS. PHOEBE ALSO ACCEPTS RESTRICTED GIFTS. DONORS ARE ENCOURAGED TO FIRST DISCUSS THEIR IDEAS FOR RESTRICTED GIFTS WITH THE PHILANTHROPY OFFICE TO ASSURE THE APPROPRIATE USE OF THEIR CHARITABLE GIFT AND OFFICIAL ACCEPTANCE. MANY OF OUR DONORS CHOOSE TO REMEMBER PHOEBE MINISTRIES IN THEIR ESTATE PLANS. THEIR THOUGHTFULLY ARRANGED DEFERRED GIFTS HAVE A SIGNIFICANT IMPACT ON PHOEBE'S MISSION AND MINISTRY. FINALLY, PHOEBE IS ALSO BLESSED BY DONORS WHO HAVE ESTABLISHED PERMANENT ENDOWMENTS THAT ARE PRUDENTLY INVESTED AND PROVIDE INCOME IN PERPETUITY. DONORS ALSO PROVIDE SUPPORT TO PHOEBE THROUGH TRUSTS OF VARIOUS TYPES, WHILE OTHERS CHOOSE TO UTILIZE CHARITABLE GIFT ANNUITIES (A SIMPLE CONTRACT WITH PHOEBE MINISTRIES) AS A MEANS OF MAKING A SIGNIFICANT GIFT TO PHOEBE WHILE RETAINING A LIFE INCOME STREAM. DONORS MAY CONTACT THE OFFICE OF PHILANTHROPY AT 610-</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990	<p>794-5132 OR PHILANTHROPY@PHOEBE.ORG TO EXPLORE GIFT PLANNING OPTIONS. PHOEBE ENCOURAGES DONORS TO CONSULT THEIR PROFESSIONAL ADVISORS WHEN CONSIDERING SIGNIFICANT CHARITABLE GIFTS. THE PHILANTHROPY STAFF FREQUENTLY WORKS WITH DONOR ADVISORS TO ACCOMPLISH THE DONORS' GOALS AND DESIRED OUTCOMES. ADDITIONAL PHOEBE HIGHLIGHTS FROM FISCAL YEAR 2018-2019: LEADERSHIP RECOGNITION - ROBERT RICHARDS, CFO, WAS A FINALIST FOR CFO OF THE YEAR FROM LEHIGH VALLEY BUSINESS. - MICHELL STASKA-PIER, VP OF HEALTH CARE SERVICES, WAS NAMED A LEHIGH VALLEY BUSINESS HEALTHCARE HERO. - BRYNN BUSKIRK, VP OF MARKETING AND EXTERNAL RELATIONS, WAS NAMED ONE OF THE VALLEY'S FEATURED "40 UNDER 40" BY LEHIGH VALLEY BUSINESS. - MARTHA REITZ, TERRACE VOLUNTEER, WAS NAMED A LEHIGH COUNTY UNSUNG HERO. - PHOEBE ALLENTOWN WAS NAMED A READER'S CHOICE FOR SENIOR HEALTH CARE SERVICES BY THE MORNING CALL. - LEHIGH VALLEY BUSINESS READER RANKINGS NAMED PHOEBE ALLENTOWN FIRST IN RETIREMENT COMMUNITY SKILLED NURSING AND 55+ COMMUNITY.</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990	<p>EXPANDED FACILITIES AND SERVICES: - PHOEBE HAS SECURED 36% OF THE PRE-SALES NEEDED FOR APARTMENTS IN OUR NEW INDEPENDENT LIVING COMMUNITY, CHESTNUT RIDGE AT RODALE IN EMMAUS, PENNSYLVANIA. THERE WILL BE A TOTAL OF 122 INDEPENDENT LIVING APARTMENTS. A WAREHOUSE ON THE SITE IS NOW HOME TO THE EMMAUS CREATIVE ARTS AND INNOVATION CENTER. PLANS FOR PROGRAMMING AT THE CENTER INCLUDE SPACE FOR DANCE, ART, MUSIC, A THEATRE, AND CLASSROOMS THAT WILL BE ACCESSIBLE TO PHOEBE RESIDENTS AND THE GENERAL PUBLIC, PROVIDING OPPORTUNITIES FOR INTERGENERATIONAL PROGRAMMING. - PHOEBE'S PHARMACY EXPANDED 43% IN FISCAL YEAR 2018-2019. CURRENTLY, PHOEBE PHARMACY SERVES 70 SKILLED NURSING, PERSONAL CARE, INDEPENDENT LIVING, AND DRUG/ALCOHOL REHAB FACILITIES, AS WELL AS EMPLOYEE PRESCRIPTIONS. PHOEBE ALSO PROVIDES CONSULTANT PHARMACIST SERVICES TO 44 SKILLED NURSING AND PERSONAL CARE FACILITIES. - PATHSTONES BY PHOEBE, THE ORGANIZATION'S CONTINUING CARE AT HOME PROGRAM, CONTINUES TO GROW AND HAS REACHED 67 MEMBERS.</p>



**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

▶ **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](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
PHOEBE APARTMENTS INC

**Employer identification number**

23-1674396

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

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

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

See Additional Data Table

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		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
<b>(1)</b> PHOEBE RECIPROCAL RISK RETENTION GROUP  12 GILLON STREET CHARLESTON, SC 29401 20-0972649	INSURANCE RELATED	SC	N/A	C					No

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

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

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

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

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

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

**Part VII**    **Supplemental Information**

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

<b>Return Reference</b>	<b>Explanation</b>

# Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 23-1674396  
**Name:** PHOEBE APARTMENTS INC

## Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(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
ONE HEIDELBERG DRIVE WERNERSVILLE, PA 19565 23-2560952	CONTINUING CARE RETIREMENT COMMUNITY	PA	501(C)(3)	LINE 10	PHOEBE-DEVITT HOMES		No
1925 TURNER ST ALLENTOWN, PA 18104 23-2302675	CONTINUING CARE RETIREMENT COMMUNITY	PA	501(C)(3)	LINE 10	PHOEBE-DEVITT HOMES		No
1925 TURNER ST ALLENTOWN, PA 18104 23-1396838	ADMINISTRATIVE/FUNDRAISING	PA	501(C)(3)	LINE 7	N/A		No
1925 TURNER ST ALLENTOWN, PA 18104 23-2821149	ADMINISTRATIVE	PA	501(C)(3)	LINE 10	PHOEBE-DEVITT HOMES		No
108 S MAIN ST RICHLANDTOWN, PA 18955 23-3045622	CONTINUING CARE RETIREMENT COMMUNITY	PA	501(C)(3)	LINE 10	PHOEBE-DEVITT HOMES		No
1925 TURNER ST ALLENTOWN, PA 18104 23-2586359	ADMINISTRATIVE & PHARMACY	PA	501(C)(3)	LINE 10	PHOEBE-DEVITT HOMES		No
208 FERNBROOK AVE WYNCOTE, PA 19095 23-1352525	CONTINUING CARE RETIREMENT COMMUNITY	PA	501(C)(3)	LINE 10	PHOEBE-DEVITT HOMES		No
1925 TURNER ST ALLENTOWN, PA 18104 45-5005460	THERAPY & REHABILITATION SERVICES	PA	501(C)(3)	LINE 10	PHOEBE-DEVITT HOMES		No