

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2016
Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 10-01-2016, and ending 09-30-2017

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

C Name of organization
PACIFIC RETIREMENT SERVICES INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1 WEST MAIN STREET NO 303

City or town, state or province, country, and ZIP or foreign postal code
MEDFORD, OR 97501

D Employer identification number
93-1067253

E Telephone number
(888) 724-6424

G Gross receipts \$ 16,824,966

F Name and address of principal officer
DOUG SCHMOR
1 WEST MAIN STREET NO 303
MEDFORD, OR 97501

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 RETIREMENT ORG

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1990

M State of legal domicile OR

Part I Summary

1 Briefly describe the organization's mission or most significant activities
PROVIDE EXCEPTIONAL LEADERSHIP TO OUR FAMILY OF ORGANIZATIONS TO ENHANCE THE AGING EXPERIENCE

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

3 Number of voting members of the governing body (Part VI, line 1a)	13
4 Number of independent voting members of the governing body (Part VI, line 1b)	13
5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	59
6 Total number of volunteers (estimate if necessary)	13
7a Total unrelated business revenue from Part VIII, column (C), line 12	31,624
7b Net unrelated business taxable income from Form 990-T, line 34	28,603

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	11,771	2,138
9 Program service revenue (Part VIII, line 2g)	14,580,920	16,536,539
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,864,997	29,061
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-53,693	-10,616
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	16,403,995	16,557,122
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,495,364	266,988
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,424,220	9,886,907
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,453,790	3,281,055
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	16,373,374	13,434,950
19 Revenue less expenses Subtract line 18 from line 12	30,621	3,122,172

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	54,337,085	59,681,840
21 Total liabilities (Part X, line 26)	1,717,560	3,854,285
22 Net assets or fund balances Subtract line 21 from line 20	52,619,525	55,827,555

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: 2018-08-14
BRIAN MCLEMORE PRESIDENT/CEO
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name: KURT BENNION CPA
Preparer's signature: KURT BENNION CPA
Date: 2018-08-14
Check if self-employed
PTIN: P01469618
Firm's name: CLIFTONLARSONALLEN LLP
Firm's EIN: 41-0746749
Firm's address: 10700 NORTHUP WAY SUITE 200
Phone no: (425) 250-6100
BELLEVUE, WA 98004

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

PACIFIC RETIREMENT SERVICES PROVIDE EXCEPTIONAL LEADERSHIP TO OUR FAMILY OF ORGANIZATIONS, WORKING TOGETHER TO ENHANCE THE AGING EXPERIENCE

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 \$ 13,103,100 including grants of \$ 266,988) (Revenue \$ 16,536,539)
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 ▶ 13,103,100

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	Yes	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <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)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <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	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

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 [X]

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 (13); 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? (Yes); 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? (No); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (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: a The governing body? (Yes); b 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? (Yes); 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? (Yes); 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? a The organization's CEO, Executive Director, or top management official (Yes); b 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 3 columns: Question, Yes, No. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed (OR, CA, WI); 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: [] Own website, [] Another's website, [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 (JOSH BLACKSON 1 WEST MAIN STREET SUITE 303 MEDFORD, OR 97501 (541) 857-7205).

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) DOUG SCHMOR CHAIR	1 00	X		X				0	0	0
(2) LARRY BOECK VICE CHAIR	1 00	X		X				0	0	0
(3) DOUG SPANI SECRETARY	1 00	X		X				0	0	0
(4) CAROLYN LYN HENNION ASSISTANT SECRETARY	1 00	X		X				0	0	0
(5) LYNN JOHNSON TREASURER	1 00	X		X				0	0	0
(6) JOHN HUBBARD DIRECTOR	1 00	X						0	0	0
(7) EDWARD A JOLLY DIRECTOR	1 00	X						0	0	0
(8) BOB KERR DIRECTOR	1 00	X						0	0	0
(9) WILLIAM BILL LEEVER DIRECTOR	1 00	X						0	0	0
(10) TODD MARTIN DIRECTOR	1 00	X						0	0	0
(11) BOB MAYERS DIRECTOR	1 00	X						0	0	0
(12) BILL VAN VACTOR DIRECTOR	1 00	X						0	0	0
(13) DOUG WILSON DIRECTOR	1 00	X						0	0	0
(14) BRIAN MCLEMORE CHIEF EXECUTIVE OFFICER	50 00			X				0	569,660	46,609
(15) MARY SCHOEGGL CHIEF FINANCIAL OFFICER	50 00			X				0	370,025	46,609
(16) MICHAEL MORRIS CHIEF OPERATING OFFICER	50 00				X			0	404,661	46,621
(17) STEVEN RINKLE LEGAL COUNSEL	50 00					X		0	286,660	46,609

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) DEBBIE RAYBURN VP OF HEALTH SERVICES	50 00 0 00					X		0	278,779	47,609
(19) MATTHEW NEAL REGIONAL VP OF OPERATIONS	50 00 0 00					X		0	261,002	34,134
(20) PAUL RIEPMA II VP MARKETING	50 00 0 00					X		0	253,517	39,183
(21) TAMARA NORDIN VP HUMAN RESOURCES	50 00 0 00					X		0	250,215	44,152
1b Sub-Total										
1c Total from continuation sheets to Part VII, Section A										
1d Total (add lines 1b and 1c)								0	2,674,519	351,526

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 ▶ 26

	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
PRS MANAGEMENT INC 1 WEST MAIN STREET SUITE 303 MEDFORD, OR 97501	MANAGEMENT SERVICES	12,535,528
MOSS ADAMS LLP 3121 WEST MARCH LANE SUITE 100 STOCKTON, CA 95219	AUDIT AND TAX SERVICES	363,156
STRUCTURED COMMUNICATIONS SYSTEMS 12901 SE 97TH AVE 400 CLACKAMAS, OR 97015	IT SERVICES	304,314
ANKROM MOISAN ASSOC 1505 5TH AVE SUITE 300 SEATTLE, WA 98101	CONSTRUCTION RELATED PROFESSIONAL SERVIC	289,896
CLIFTONLARSONALLEN LLP 10700 NORTHUP WAY SUITE 200 BELLEVUE, WA 98004	AUDIT AND TAX SERVICES	200,575

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 ▶ 7

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,138			
	g Noncash contributions included in lines 1a-1f \$ _____					
	h Total. Add lines 1a-1f		2,138			
Program Service Revenue		Business Code				
	2a MANAGEMENT FEE REVENUE	561000	11,918,470	11,918,470		
	b ACCOUNTING FEES	561000	1,540,834	1,540,834		
	c INFO TECH SVC FEES	561000	1,276,345	1,276,345		
	d DEVELOPMENT FEES REVENUE	561000	1,126,099	1,126,099		
	e ALL OTHER PROGRAM REVENUE	561000	363,281	331,657	31,624	
	f All other program service revenue		311,510	311,510		
g Total. Add lines 2a-2f		16,536,539				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		20,127		20,127	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less rental expenses	40,869			
		c Rental income or (loss)	51,485			
	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	225,293			
		c Gain or (loss)	215,122	1,237		
	d Net gain or (loss)	10,171	-1,237			
	e Net gain or (loss)		8,934		8,934	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
b Less direct expenses		b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code					
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See Instructions		16,557,122	16,504,915	31,624	18,445	

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.	264,488	264,488		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	2,500	2,500		
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.				
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.	9,829,065	9,829,065		
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	54,157	54,157		
9 Other employee benefits.	3,685	3,685		
10 Payroll taxes.				
11 Fees for services (non-employees)				
a Management.				
b Legal.	134,228	105	134,123	
c Accounting.	75,000		75,000	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	3,247		3,247	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	286,413	286,413		
12 Advertising and promotion.	96,685	96,685		
13 Office expenses.	224,025	224,025		
14 Information technology.	563,900	563,900		
15 Royalties.				
16 Occupancy.	473,680	473,680		
17 Travel.	361,525	361,525		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	69,429	69,429		
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	355,119	355,119		
23 Insurance.	55,703	55,703		
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 FACILITY SERVICE	567,103	458,533	108,570	
b INCOME TAXES	10,910		10,910	
c HEALTH CENTER EXPENSES	4,088	4,088		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	13,434,950	13,103,100	331,850	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	8,647,986	1	13,358,469
	2 Savings and temporary cash investments	1,189,632	2	1,302,541
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	4,909	4	3,341
	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	3,420,957	7	2,453,081
	8 Inventories for sale or use	9,700	8	23,354
	9 Prepaid expenses and deferred charges	430,165	9	263,302
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	2,605,366		
	b Less accumulated depreciation	1,785,891		
		1,133,420	10c	819,475
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11	3,490,567	12	6,122,027
	13 Investments—program-related See Part IV, line 11	7,785,109	13	7,933,379
	14 Intangible assets		14	
15 Other assets See Part IV, line 11	28,224,640	15	27,402,871	
16 Total assets. Add lines 1 through 15 (must equal line 34)	54,337,085	16	59,681,840	
Liabilities	17 Accounts payable and accrued expenses	1,110,446	17	890,011
	18 Grants payable		18	
	19 Deferred revenue	273,349	19	1,588,358
	20 Tax-exempt bond liabilities		20	
	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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	333,765	25	1,375,916
	26 Total liabilities. Add lines 17 through 25	1,717,560	26	3,854,285
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	52,609,704	27	55,818,096
	28 Temporarily restricted net assets	9,821	28	9,459
	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	52,619,525	33	55,827,555
	34 Total liabilities and net assets/fund balances	54,337,085	34	59,681,840

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	16,557,122
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,434,950
3	Revenue less expenses Subtract line 2 from line 1	3	3,122,172
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	52,619,525
5	Net unrealized gains (losses) on investments	5	85,858
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	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	55,827,555

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
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	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:

Software Version:

EIN: 93-1067253

Name: PACIFIC RETIREMENT SERVICES INC

Form 990 (2016)

Form 990, Part III, Line 4a:

PACIFIC RETIREMENT SERVICES, INC 'S VISION IS THAT EVERY PERSON DESERVES A STABLE RETIREMENT EXPERIENCE WE PURSUE THIS VISION BY CREATING COMMUNITIES TO PROVIDE EACH RESIDENT WITH LIFESTYLE OPPORTUNITIES THAT FACILITATE HEALTHY AGING AND SUPPORTIVE SERVICES TO ENSURE STABILITY AND SECURITY AS RESIDENTS AGE

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.

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

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
PACIFIC RETIREMENT SERVICES INC

Employer identification number

93-1067253

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 36
 - 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		
See Additional Data Table						
Total	36				567,270	0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, 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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14	Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2015 Schedule A, Part II, line 14	15	
16a	33 1/3% support test—2016. 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 ▶ <input type="checkbox"/>		
b	33 1/3% support test—2015. 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 ▶ <input type="checkbox"/>		
17a	10%-facts-and-circumstances test—2016. 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 ▶ <input type="checkbox"/>		
b	10%-facts-and-circumstances test—2015. 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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		

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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
9	Amounts from line 6						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15	Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2015 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2015 Schedule A, Part III, line 17	18	
19a	33 1/3% support tests—2016. 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 ► <input type="checkbox"/>		
b	33 1/3% support tests—2015. 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 ► <input type="checkbox"/>		
20	Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

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	Yes	
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).		No
2		No
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		No
3a		No
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.		No
4a		No
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).	Yes	
5a	Yes	
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 .		No
6		No
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).		No
7		No
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).		No
8		No
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 .		No
9a		No
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 .		No
9b		No
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 .		No
9c		No
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.		No
10a		No
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>		
		11a	No
		11b	No
		11c	No

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>		
		1	
		2	

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (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>		
		1	Yes
		2	Yes
		3	Yes

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 checked="" 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>		
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>		
		2a	
		2b	
		3a	Yes
		3b	Yes

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

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

Section A - Adjusted Net Income

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

Section B - Minimum Asset Amount

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

Section C - Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 <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 2016 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-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2016			
a			
b			
c From 2013.			
d From 2014.			
e From 2015.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2016 from Section D, line 7			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013.			
c Excess from 2014.			
d Excess from 2015.			
e Excess from 2016.			

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

990 Schedule A, Supplemental Information

Return Reference	Explanation
PART IV, SECTION A, LINE 5A	PRS AMENDED ITS ARTICLES OF INCORPORATION IN MARCH 2017 TO ADD BAY AREA SENIOR SERVICES, INC (EIN 94-3008774) AS A SUPPORTED ORGANIZATION BAY AREA SENIOR SERVICES, INC IS A PUBLIC CHARITY UNDER SECTION 509(A)(2) PRS' BOARD OF DIRECTORS VOTED TO APPROVE THE AMENDMENT IN ORDER TO DESIGNATE BAY AREA SENIOR SERVICES, INC AS A SUPPORTED ORGANIZATION

990 Schedule A, Supplemental Information

Return Reference	Explanation
PART IV, SECTION D, LINE 3	THE SUPPORTED ORGANIZATIONS OF PRS HAD A SIGNIFICANT VOICE IN THE PRS INVESTMENT POLICIES AND IN DIRECTING THE USE OF PRS' INCOME OR ASSETS AT ALL TIMES DURING THE TAX YEAR. EACH SUPPORTED ORGANIZATION HAS AT LEAST ONE DIRECTOR WHO ALSO SERVES ON THE PRS BOARD OF DIRECTORS (SOME ALSO SERVE AS OFFICERS AT PRS) AS SET FORTH IN 26 CFR 1.509(A)-4(I)(3)(II)(B), AS WELL AS REPRESENTATION ON THE PRS INVESTMENT SUBCOMMITTEE AND, AS SUCH, CONTROLS THE INVESTMENT POLICIES OF PRS AND DETERMINE HOW THE INCOME AND ASSETS OF PRS ARE TO BE USED.

990 Schedule A, Supplemental Information

Return Reference	Explanation
PART IV, SECTION E, LINE 3A	THE BYLAWS OF EACH OF THE PRS SUPPORTED ORGANIZATIONS PROVIDE THAT A MAJORITY OF THE SUPPORTED ORGANIZATION'S OFFICERS AND/OR DIRECTORS ARE ELECTED OR APPOINTED BY PRS ACTING THROUGH PRS' BOARD OF DIRECTORS

990 Schedule A, Supplemental Information

Return Reference	Explanation
PART IV, SECTION E, LINE 3B	PRS EXERCISED A SUBSTANTIAL DEGREE OF DIRECTION OVER THE POLICIES, PROGRAMS AND ACTIVITIES OF EACH OF ITS SUPPORTED ORGANIZATIONS PRS EXERCISES AUTHORITY FOR REVIEWING AND APPROVING THE BUDGETS, STRATEGIC PLANS, UNBUDGETED CONTRACTS IN EXCESS OF STATED DOLLAR AMOUNTS, CHANGES TO GOVERNING DOCUMENTS, ETC OF THE SUPPORTED ORGANIZATIONS PRS ALSO PROVIDES MANAGEMENT SERVICES TO THE SUPPORTED ORGANIZATIONS

Schedule A Form 990 of 990-E 2016

Additional Data**Software ID:****Software Version:****EIN:** 93-1067253**Name:** PACIFIC RETIREMENT SERVICES INC**Form 990, Sch A, Part I, Line 12g - Provide the following information about the supported organization(s).**

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above (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		
(A) CAPITOL LAKES INC	391412320	10	Yes		0	0
(A) CAPITOL LAKES INC	391412320	10	Yes		0	0
(A) CASCADE MANOR INC	930557803	10	Yes		59,478	0
(A) CASCADE MANOR INC	930557803	10	Yes		59,478	0
(B) HOLLADAY PARK PLAZA	930513697	10	Yes		90,902	0
(B) HOLLADAY PARK PLAZA	930513697	10	Yes		90,902	0
(C) MIRABELLA	342030255	10	Yes		0	0
(C) MIRABELLA	342030255	10	Yes		0	0
(D) MIRABELLA AT SOUTH WATERFRONT	711016384	10	Yes		127,965	0
(D) MIRABELLA AT SOUTH WATERFRONT	711016384	10	Yes		127,965	0
(E) ROGUE VALLEY MANOR	930453216	10	Yes		0	0
(E) ROGUE VALLEY MANOR	930453216	10	Yes		0	0
(F) ROGUE VALLEY MANOR ASHLAND HOUSING CORPORATION	930942933	10	Yes		0	0
(F) ROGUE VALLEY MANOR ASHLAND HOUSING CORPORATION	930942933	10	Yes		0	0
(G) ROGUE VALLEY MANOR BEND HOUSING CORPORATION	943163349	10	Yes		2,687	0
(G) ROGUE VALLEY MANOR BEND HOUSING CORPORATION	943163349	10	Yes		2,687	0
(H) ROGUE VALLEY MANOR BEND II HOUSING CORPORATION	943260016	10	Yes		1,265	0
(H) ROGUE VALLEY MANOR BEND II HOUSING CORPORATION	943260016	10	Yes		1,265	0
(I) ROGUE VALLEY MANOR CENTRAL POINT HOUSING CORPORATION	300315618	10	Yes		0	0
(I) ROGUE VALLEY MANOR CENTRAL POINT HOUSING CORPORATION	300315618	10	Yes		0	0
(J) ROGUE VALLEY MANOR DAVIS HOUSING CORPORATION	311662208	10	Yes		2,798	0
(J) ROGUE VALLEY MANOR DAVIS HOUSING CORPORATION	311662208	10	Yes		2,798	0
(K) ROGUE VALLEY MANOR EAGLE POINT HOUSING CORPORATION	943191447	10	Yes		915	0
(K) ROGUE VALLEY MANOR EAGLE POINT HOUSING CORPORATION	943191447	10	Yes		915	0
(L) ROGUE VALLEY MANOR EUGENE HOUSING CORPORATION	943247154	10	Yes		8,023	0
(L) ROGUE VALLEY MANOR EUGENE HOUSING CORPORATION	943247154	10	Yes		8,023	0
(M) ROGUE VALLEY MANOR FORT WORTH HOUSING CORPORATION	311520436	10	Yes		0	0
(M) ROGUE VALLEY MANOR FORT WORTH HOUSING CORPORATION	311520436	10	Yes		0	0
(N) ROGUE VALLEY MANOR FORT WORTH II HOUSING CORPORATION	311587415	10	Yes		0	0
(N) ROGUE VALLEY MANOR FORT WORTH II HOUSING CORPORATION	311587415	10	Yes		0	0

Form 990, Sch A, Part I, Line 12g - Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above (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		
(P) ROGUE VALLEY MANOR GRANTS PASS HOUSING CORPORATION	943136037	10	Yes		0	0
(P) ROGUE VALLEY MANOR GRANTS PASS HOUSING CORPORATION	943136037	10	Yes		0	0
(A) ROGUE VALLEY MANOR GRANTS PASS II HOUSING CORPORATION	311662259	10	Yes		0	0
(A) ROGUE VALLEY MANOR GRANTS PASS II HOUSING CORPORATION	311662259	10	Yes		0	0
(B) ROGUE VALLEY MANOR HOUSING CORPORATION	930864466	10	Yes		0	0
(B) ROGUE VALLEY MANOR HOUSING CORPORATION	930864466	10	Yes		0	0
(C) ROGUE VALLEY MANOR KLAMATH FALLS HOUSING CORPORATION	943196455	10	Yes		0	0
(C) ROGUE VALLEY MANOR KLAMATH FALLS HOUSING CORPORATION	943196455	10	Yes		0	0
(D) ROGUE VALLEY MANOR LIVELY OAKS HOUSING CORPORATION	943194409	10	Yes		4,810	0
(D) ROGUE VALLEY MANOR LIVELY OAKS HOUSING CORPORATION	943194409	10	Yes		4,810	0
(E) ROGUE VALLEY MANOR MANSFIELD HOUSING CORPORATION	900292647	10	Yes		0	0
(E) ROGUE VALLEY MANOR MANSFIELD HOUSING CORPORATION	900292647	10	Yes		0	0
(F) ROGUE VALLEY MANOR MEDFORD II HOUSING CORPOTATION	943212537	10	Yes		3,658	0
(F) ROGUE VALLEY MANOR MEDFORD II HOUSING CORPOTATION	943212537	10	Yes		3,658	0
(G) ROGUE VALLEY MANOR MEDFORD III HOUSING CORPORATION	311587418	10	Yes		4,847	0
(G) ROGUE VALLEY MANOR MEDFORD III HOUSING CORPORATION	311587418	10	Yes		4,847	0
(H) ROGUE VALLEY MANOR MYRTLE CREEK HOUSING CORPORATION	943162074	10	Yes		2,283	0
(H) ROGUE VALLEY MANOR MYRTLE CREEK HOUSING CORPORATION	943162074	10	Yes		2,283	0
(I) ROGUE VALLEY MANOR MYRTLE II CREEK HOUSING CORPORATION	311715321	10	Yes		1,284	0
(I) ROGUE VALLEY MANOR MYRTLE II CREEK HOUSING CORPORATION	311715321	10	Yes		1,284	0
(J) ROGUE VALLEY MANOR PORTLAND HOUSING CORPORATION	311780332	10	Yes		4,286	0
(J) ROGUE VALLEY MANOR PORTLAND HOUSING CORPORATION	311780332	10	Yes		4,286	0
(K) ROGUE VALLEY MANOR PORTLAND II HOUSING CORPORATION	300037898	10	Yes		4,463	0
(K) ROGUE VALLEY MANOR PORTLAND II HOUSING CORPORATION	300037898	10	Yes		4,463	0
(L) ROGUE VALLEY MANOR REEDSPORT HOUSING CORPORATION	943212538	10	Yes		3,437	0
(L) ROGUE VALLEY MANOR REEDSPORT HOUSING CORPORATION	943212538	10	Yes		3,437	0
(M) ROGUE VALLEY MANOR ROSEBURG HOUSING CORPORATION	943179782	10	Yes		0	0
(M) ROGUE VALLEY MANOR ROSEBURG HOUSING CORPORATION	943179782	10	Yes		0	0
(N) ROGUE VALLEY MANOR ROSEBURG II HOUSING CORPORATION	311587420	10	Yes		0	0
(N) ROGUE VALLEY MANOR ROSEBURG II HOUSING CORPORATION	311587420	10	Yes		0	0

Form 990, Sch A, Part I, Line 12g - Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above (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		
(AE) ROGUE VALLEY MANOR YREKA HOUSING CORPORATION	943212540	10	Yes		0	0
(AE) ROGUE VALLEY MANOR YREKA HOUSING CORPORATION	943212540	10	Yes		0	0
(A) THE CUMBERLAND REST INC	750891470	10	Yes		122,721	0
(A) THE CUMBERLAND REST INC	750891470	10	Yes		122,721	0
(B) UNIVERSITY RETIREMENT COMMUNITY AT DAVIS	931179254	10	Yes		121,448	0
(B) UNIVERSITY RETIREMENT COMMUNITY AT DAVIS	931179254	10	Yes		121,448	0
(C) COMMUNITY VOLUNTEER NETWORK	930892261	10	Yes		0	0
(C) COMMUNITY VOLUNTEER NETWORK	930892261	10	Yes		0	0
(D) PACIFIC RETIREMENT SERVICES FOUNDATION INC	472352652	7	Yes		0	0
(D) PACIFIC RETIREMENT SERVICES FOUNDATION INC	472352652	7	Yes		0	0
(E) BAY AREA SENIOR SERVICES INC	943008774	10	Yes		0	0
(E) BAY AREA SENIOR SERVICES INC	943008774	10	Yes		0	0

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2016

Open to Public Inspection

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at**
www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization PACIFIC RETIREMENT SERVICES INC	Employer identification number 93-1067253
---	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
2				
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	0	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	0	
c Total lobbying expenditures (add lines 1a and 1b)	0	
d Other exempt purpose expenditures	13,434,950	
e Total exempt purpose expenditures (add lines 1c and 1d)	13,434,950	
f Lobbying nontaxable amount Enter the amount from the following table in both columns	821,748	
g Grassroots nontaxable amount (enter 25% of line 1f)	205,437	
h Subtract line 1g from line 1a If zero or less, enter -0-	0	
i Subtract line 1f from line 1c If zero or less, enter -0-	0	

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

Yes No

4-Year Averaging Period Under section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) Total
2a Lobbying nontaxable amount	645,057	692,108	968,669	821,748	3,127,582
b Lobbying ceiling amount (150% of line 2a, column(e))					4,691,373
c Total lobbying expenditures					
d Grassroots nontaxable amount	161,264	173,027	242,167	205,437	781,895
e Grassroots ceiling amount (150% of line 2d, column (e))					1,172,843
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	2a	
a Current year	2b	
b Carryover from last year	2c	
c Total	3	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	4	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	5	
5 Taxable amount of lobbying and political expenditures (see instructions)		

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation
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SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047
2016
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.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
PACIFIC RETIREMENT SERVICES INC

Employer identification number
93-1067253

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 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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
- | | Yes | No |
|--|---------------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' 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		130,560		130,560
b Buildings		360,740	20,511	340,229
c Leasehold improvements				
d Equipment		2,114,066	1,765,380	348,686
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				819,475

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	6,122,027	F
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12.)	6,122,027	

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) INVESTMENT IN AFFILIATES - AFFORD HOUS	784,031	F
(2) CCIC CAPITAL INVESTMENT	1,449,348	F
(3) INVESTMENT IN PRS MANAGEMENT, INC	5,700,000	F
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13.)	7,933,379	

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) DUE FROM AFFILIATES	25,926,681
(2) 457 DEFERRED COMPENSATION PLAN	375,916
(3) LINE OF CREDIT & GUARANTEES	1,100,274
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.)	27,402,871

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	
457 DEFERRED COMPENSATION PLAN	375,916
OTHER CURRENT LIABILITIES	1,000,000
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)	1,375,916

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: 93-1067253

Name: PACIFIC RETIREMENT SERVICES INC

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE ORGANIZATION RECOGNIZES THE TAX BENEFIT FROM UNCERTAIN TAX POSITIONS ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITIONS WILL BE SUSTAINED ON EXAMINATION BY THE TAX AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION THE TAX BENEFIT IS MEASURED BASED ON THE LARGEST BENEFIT THAT HAS A GREATER THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT THE ORGANIZATION RECOGNIZES INTEREST AND PENALTIES RELATED TO INCOME TAX MATTERS IN OPERATING EXPENSES AT SEPTEMBER 30, 2017, THERE WERE NO SUCH UNCERTAIN TAX POSITIONS

**Schedule I
(Form 990)**

Department of the
Treasury
Internal Revenue Service

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

OMB No 1545-0047
2016
**Open to Public
Inspection**

Name of the organization
PACIFIC RETIREMENT SERVICES INC

Employer identification number
93-1067253

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 non-cash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 5

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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1)					
(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 ONLY GRANTS WERE TO SUBSIDIARIES OF PRS ALL OF THE ORGANIZATIONS ARE MANAGED BY THE SAME EXECUTIVE TEAM, WHO ENSURED THAT THE TRANSFERRED FUNDS WERE USED FOR THE INTENDED PURPOSES

Additional Data

Software ID:
Software Version:
EIN: 93-1067253
Name: PACIFIC RETIREMENT SERVICES INC

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 non-cash assistance	(h) Purpose of grant or assistance
THE CUMBERLAND REST INC 1600 TEXAS STREET FORT WORTH, TX 76102	75-0891470	501(C)(3)	57,484				GENERAL OPERATING SUPPORT
MIRABELLA AT SOUTH WATERFRONT 3550 SW BOND PORTLAND, OR 97239	71-1016384	501(C)(3)	67,133				GENERAL OPERATING SUPPORT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 non-cash assistance	(h) Purpose of grant or assistance
HOLLADAY PARK PLAZA 1300 NE 16TH AVENUE PORTLAND, OR 97232	93-0513697	501(C)(3)	51,044				GENERAL OPERATING SUPPORT
CASCADE MANOR INC 65 W 30TH AVENUE EUGENE, OR 97405	93-0557803	501(C)(3)	28,585				GENERAL OPERATING SUPPORT

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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 non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY RETIREMENT COMMUNITY AT DAVIS 1515 SHASTA DRIVE DAVIS, CA 95616	93-1179254	501(C)(3)	60,242				GENERAL OPERATING SUPPORT

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

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.**

2015
Open to Public Inspection

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

Name of the organization PACIFIC RETIREMENT SERVICES INC	Employer identification number 93-1067253
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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 border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	1b									
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2									
<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 border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee									
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:										
a Receive a severance payment or change-of-control payment?	4a	No								
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No								
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	No								
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.										
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:										
a The organization?	5a	No								
b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.	5b	No								
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:										
a The organization?	6a	No								
b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.	6b	No								
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7	Yes								
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.	8	No								
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9									

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

For each individual whose compensation must be reported 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				
1 BRIAN MCLEMORE CHIEF EXECUTIVE OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	529,173	40,487	0	31,025	15,584	616,269	0
2 MARY SCHOEGGL CHIEF FINANCIAL OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	342,025	28,000	0	31,025	15,584	416,634	0
3 MICHAEL MORRIS CHIEF OPERATING OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	374,661	30,000	0	31,025	15,596	451,282	0
4 STEVEN RINKLE LEGAL COUNSEL	(i)	0	0	0	0	0	0	0
	(ii)	263,036	23,624	0	31,025	15,584	333,269	0
5 DEBBIE RAYBURN VP OF HEALTH SERVICES	(i)	0	0	0	0	0	0	0
	(ii)	255,579	23,200	0	32,025	15,584	326,388	0
6 MATTHEW NEAL REGIONAL VP OF OPERATIONS	(i)	0	0	0	0	0	0	0
	(ii)	238,402	22,600	0	18,550	15,584	295,136	0
7 PAUL RIEPMA II VP MARKETING	(i)	0	0	0	0	0	0	0
	(ii)	232,767	20,750	0	31,248	7,935	292,700	0
8 TAMARA NORDIN VP HUMAN RESOURCES	(i)	0	0	0	0	0	0	0
	(ii)	230,515	19,700	0	31,169	12,983	294,367	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 7	THE VP OF HUMAN RESOURCES PROVIDED SALARY STUDIES FROM THE FOLLOWING RESOURCES TO THE COMPENSATION COMMITTEE (A COMMITTEE OF THE PRS BOARD OF DIRECTORS) RELATIVE TO EXECUTIVE STAFF COMPENSATION - SALARY COM - Payscale COM - 990 REVIEW (LIKE-SIZE ORGANIZATIONS) - CEMO (CHIEF EXECUTIVE OFFICERS OF MULTI-FACILITY ORGANIZATIONS) SALARY STUDY RESULTS RECOMMENDATIONS FOR BASE COMPENSATION AND INCENTIVES ARE PROVIDED BY THE IMMEDIATE SUPERVISOR BASED ON STUDY FINDINGS AND PERFORMANCE FACTORS

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue ServiceName of the organization
PACIFIC RETIREMENT SERVICES INC**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2016**Open to Public Inspection**

Employer identification number

93-1067253

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	THE EXECUTIVE COMMITTEE IS COMPRISED OF THE CHAIR, VICE CHAIR, SECRETARY AND TREASURER OF THE BOARD OF DIRECTORS THE EXECUTIVE COMMITTEE HAS THE POWER TO ACT ON BEHALF OF THE BOARD OF DIRECTORS ONLY ON THOSE MATTERS OF ROUTINE BUSINESS REQUIRING DECISIONS BETWEEN REGULAR MEETINGS OF THE BOARD OF DIRECTORS THE EXECUTIVE COMMITTEE IS ALSO RESPONSIBLE FOR ESTABLISHING EXECUTIVE COMPENSATION THE EXECUTIVE COMMITTEE REPORTS ITS ACTIONS AT THE NEXT REGULAR MEETING OF THE BOARD OF DIRECTORS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4	THE BYLAWS WERE AMENDED IN APRIL 2017 TO INCREASE THE MAXIMUM NUMBER OF BOARD MEMBERS FROM 15 TO 20 AND TO REVISE THE TERM LIMITS OF DIRECTORS THE BYLAWS WERE AMENDED IN JULY 2017 TO ADD ONE OF ROGUE VALLEY MANOR'S BOARD MEMBERS TO PACIFIC RETIREMENT SERVICES, INC 'S AUDIT COMMITTEE AND TO UPDATE THE LANGUAGE REGARDING THE AUDIT COMMITTEE'S RESPONSIBILITIES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 WAS REVIEWED BY THE CONTROLLER, CFO AND THE BOARD OF DIRECTORS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE CONFLICT OF INTEREST POLICY AND QUESTIONNAIRE ARE SENT TO ALL BOARD MEMBERS AND KEY EMPLOYEES ANNUALLY THERE ARE TWO POLICIES RELATED TO CONFLICTS OF INTEREST 1) BOARD OF DIRECTORS, 2)KEY EMPLOYEES, WHICH IDENTIFY THE PURPOSE, DEFINITIONS, AND PROCEDURES IF A CONFLICT IS SELF-IDENTIFIED BY A BOARD MEMBER OR KEY EMPLOYEE IN THE QUESTIONNAIRE AND/OR MEETING, PROCEDURES ARE FOLLOWED AND DOCUMENTED ACCORDING TO THE POLICY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	A COMPENSATION COMMITTEE OF THE PRS BOARD EXISTS TO DETERMINE COMPENSATION FOR THE EXECUTIVE DIRECTOR OF EACH COMMUNITY THIS COMMITTEE IS COMPRISED OF THE OFFICERS OF THE PRS BOARD OF DIRECTORS THE COMMITTEE HAS A CHARTER THAT OUTLINES ITS DUTIES AND RESPONSIBILITIES IT ALSO HAS AGENDA ELEMENTS THAT DESCRIBE THE ACTIVITIES THAT THE COMMITTEE UNDERTAKES DURING THE YEAR THE VICE PRESIDENT OF HUMAN RESOURCES PROVIDED SALARY STUDIES FROM THE FOLLOWING RESOURCES TO THE COMMITTEE RELATIVE TO EXECUTIVE DIRECTOR COMPENSATION SALARY COM, Payscale COM, 990 REVIEW (LIKE SIZE ORGANIZATIONS), CEMO (CHIEF EXECUTIVE OFFICERS OF MULTI-FACILITY ORGANIZATIONS) SALARY STUDY RESULTS, AND INDUSTRY STATE ASSOCIATION SALARY STUDY RESULTS BASED ON GEOGRAPHICAL LOCATION THE RECOMMENDATION FOR BASE COMPENSATION AND BONUSES ARE PROVIDED BY THE IMMEDIATE SUPERVISOR, BASED ON STUDY FINDING AND PERFORMANCE FACTORS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	ALL REQUESTS GO THROUGH THE CORPORATE COUNSEL

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VII, SECTION B	THE INDEPENDENT CONTRACTORS REPORTED IN FORM 990, PART VII, SECTION B PROVIDE SERVICES TO PACIFIC RETIREMENT SERVICES, INC ("PRS") AND TO ITS AFFILIATES THE AMOUNTS REPORTED AS PAID TO THESE INDEPENDENT CONTRACTORS ARE THE TOTAL AMOUNTS PAID BY PRS FOR SERVICES PROVIDED TO PRS AND ITS AFFILIATES

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

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

OMB No 1545-0047

2016

**Open to Public
Inspection**

Name of the organization
PACIFIC RETIREMENT SERVICES INC

Employer identification number

93-1067253

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) PRS PROPERTY HOLDINGS LLC 1 WEST MAIN STREET SUITE 303 MEDFORD, OR 97501 93-1067253	OFFICE BUILDING	OR	40,869	1,473,735	PACIFIC RETIREMENT SERVICES 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.

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
(1) CREST PARK INC 1 WEST MAIN STREET SUITE 303 MEDFORD, OR 97501 93-1169583	REAL ESTATE	OR	PACIFIC RETIREMENT SERVICES INC	C	462,722	6,939,193	100 000 %	Yes	
(2) PRS MANAGEMENT INC 1 WEST MAIN STREET SUITE 303 MEDFORD, OR 97501 93-1328250	MANAGEMENT COMPANY	OR	PACIFIC RETIREMENT SERVICES INC	C	6,206,826	4,782,599	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	No
d Loans or loan guarantees to or for related organization(s)	1d	No
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 Yes	
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	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o Sharing of paid employees with related organization(s)	1o	No
p Reimbursement paid to related organization(s) for expenses	1p Yes	
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

See Additional Data Table

(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)

Additional Data

Software ID:
Software Version:
EIN: 93-1067253
Name: PACIFIC RETIREMENT SERVICES 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
(1) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 47-2352652	PUBLIC FOUNDATION	OR	501(C)(3)	LINE 7	PACIFIC RETIREMENT SERVICES INC	Yes	
(1) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 93-0453216	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(2) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 75-0891470	SENIOR HOUSING	TX	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(3) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 93-0557803	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(4) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 93-1179254	SENIOR HOUSING	CA	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(5) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 93-0513697	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(6) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 39-1412320	SENIOR HOUSING	WI	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(7) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 93-0712867	PUBLIC FOUNDATION	OR	501(C)(3)	LINE 7	ROGUE VALLEY MANOR	Yes	
(8) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 93-1301816	PUBLIC FOUNDATION	CA	501(C)(3)	LINE 7	UNIVERSITY RETIREMENT COMMUNITY AT DAVIS	Yes	
(9) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 91-2162130	PUBLIC FOUNDATION	TX	501(C)(3)	LINE 7	THE CUMBERLAND REST INC	Yes	
(10) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 26-4529118	PUBLIC FOUNDATION	OR	501(C)(3)	LINE 7	HOLLADAY PARK PLAZA	Yes	
(11) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 45-0574348	PUBLIC FOUNDATION	WA	501(C)(3)	LINE 7	MIRABELLA	Yes	
(12) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 93-1330100	PUBLIC FOUNDATION	OR	501(C)(3)	LINE 7	CASCADE MANOR INC	Yes	
(13) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 38-3781089	PUBLIC FOUNDATION	OR	501(C)(3)	LINE 7	CAPITOL LAKES INC	Yes	
(14) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 34-2030255	SENIOR HOUSING	WA	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(15) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 45-2508860	PUBLIC FOUNDATION	OR	501(C)(3)	LINE 7	MIRABELLA AT SOUTH WATERFRONT	Yes	
(16) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 71-1016384	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(17) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 93-0892261	COMMUNITY SERVICES	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(18) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 93-0864466	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(19) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 93-0942933	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	

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
(21) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3136037	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(1) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3179782	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(2) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3162074	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(3) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3163349	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(4) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3191447	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(5) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3196455	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(6) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3212537	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(7) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3194409	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(8) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3212538	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(9) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3212540	SENIOR HOUSING	CA	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(10) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3247154	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(11) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 31-1520436	SENIOR HOUSING	TX	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(12) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 94-3260016	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(13) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 31-1587415	SENIOR HOUSING	TX	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(14) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 31-1587418	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(15) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 31-1587420	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(16) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 31-1662259	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(17) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 31-1662208	SENIOR HOUSING	CA	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(18) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 31-1715321	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(19) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 31-1780332	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	

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
(41) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 30-0037898	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(1) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 30-0315618	SENIOR HOUSING	OR	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(2) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 90-0292647	SENIOR HOUSING	TX	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(3) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 91-1859494	SENIOR HOUSING	WI	501(C)(3)	LINE 10	CAPITOL LAKES INC	Yes	
(4) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 47-0825736	SENIOR HOUSING	WI	501(C)(3)	LINE 10	CAPITOL LAKES INC	Yes	
(5) 1 WEST MAIN ST SUITE 303 MEDFORD, OR 97501 81-3784956	SENIOR HOUSING	AZ	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	
(6) 1 BALDWIN AVENUE SAN MATEO, CA 94401 94-3008774	SENIOR HOUSING	CA	501(C)(3)	LINE 10	PACIFIC RETIREMENT SERVICES INC	Yes	

Form 990, Schedule R, Part V - Transactions With Related Organizations

	(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
(1)	PRS MANAGEMENT INC	A	31,624	MARKET RATE
(1)	THE CUMBERLAND REST INC	B	57,484	CASH
(2)	UNIVERSITY RETIREMENT COMMUNITY AT DAVIS	B	60,242	CASH
(3)	HOLLADAY PARK PLAZA	B	51,044	CASH
(4)	MIRABELLA AT SOUTH WATERFRONT	B	67,133	CASH
(5)	ROGUE VALLEY MANOR	L	2,445,938	PERCENTAGE OF REVENUE TO CAP
(6)	THE CUMBERLAND REST INC	L	1,342,689	PERCENTAGE OF REVENUE
(7)	CASCADE MANOR INC	L	599,480	PERCENTAGE OF REVENUE
(8)	UNIVERSITY RETIREMENT COMMUNITY AT DAVIS	L	1,342,633	PERCENTAGE OF REVENUE
(9)	HOLLADAY PARK PLAZA	L	891,908	PERCENTAGE OF REVENUE
(10)	CAPITOL LAKES INC	L	1,051,449	PERCENTAGE OF REVENUE
(11)	MIRABELLA	L	1,491,371	PERCENTAGE OF REVENUE
(12)	MIRABELLA AT SOUTH WATERFRONT	L	1,356,835	PERCENTAGE OF REVENUE
(13)	MIDDLETON GLEN INC	L	61,501	PERCENTAGE OF REVENUE
(14)	UNIVERSITY RETIREMENT COMMUNITY AT DAVIS	L	86,460	PERCENTAGE OF COST
(15)	THE CUMBERLAND REST INC	L	342,011	PERCENTAGE OF COST
(16)	HOLLADAY PARK PLAZA	L	320,580	PERCENTAGE OF COST
(17)	ROGUE VALLEY MANOR	L	377,048	PERCENTAGE OF COST
(18)	PRS MANAGEMENT INC	P	10,613,211	COST ALLOCATION
(19)	ROGUE VALLEY MANOR	Q	2,950,000	COST ALLOCATION
(20)	THE CUMBERLAND REST INC	Q	2,373,906	COST ALLOCATION
(21)	CASCADE MANOR INC	Q	849,098	COST ALLOCATION
(22)	UNIVERSITY RETIREMENT COMMUNITY AT DAVIS	Q	1,641,687	COST ALLOCATION
(23)	HOLLADAY PARK PLAZA	Q	1,184,707	COST ALLOCATION
(24)	CAPITOL LAKES INC	Q	4,941,921	COST ALLOCATION

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
(26) RVM EUGENE HOUSING CORPORATION	Q	72,632	COST ALLOCATION
(1) RVM DAVIS HOUSING CORPORATION	Q	54,523	COST ALLOCATION