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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2019

Open to Public Inspection

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

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

C Name of organization
ARCADIA RETIREMENT RESIDENCE

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1434 PUNAHOU STREET

City or town, state or province, country, and ZIP or foreign postal code
HONOLULU, HI 96822

F Name and address of principal officer:
VIVIAN LAI
1434 PUNAHOU STREET
HONOLULU, HI 96822

D Employer identification number

99-0256226

E Telephone number

(808) 941-0941

G Gross receipts \$ 36,574,466

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

J Website: ▶ ARCADIA.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1987

M State of legal domicile: HI

Part I

Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
ARCADIA PROVIDES SENIOR LIVING EXCELLENCE IN A GRACIOUS, COMPASSIONATE AND DYNAMIC ENVIRONMENT. THE PRIMARY PURPOSE IS TO FURTHER THE HEALTH AND GENERAL WELFARE OF THE ELDERLY BY PROVIDING HOUSING, HEALTHCARE, AND FINANCIAL SECURITY WITH A SUPERIOR CONTINUUM OF ASSURED LIFETIME CARE TO MEET THE SPIRITUAL, PHYSICAL AND SOCIAL NEEDS OF EVERY RESIDENT.

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)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, line 39

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ▶0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

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

2020-11-16
Date

VIVIAN LAI CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN P00220997

Firm's name ▶ CW ASSOCIATES CPAS

Firm's EIN ▶ 26-1659234

Firm's address ▶ 700 BISHOP STREET SUITE 1040
HONOLULU, HI 96813

Phone no. (808) 531-1040

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2019)

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:

ARCADIA PROVIDES SENIOR LIVING EXCELLENCE IN A GRACIOUS, COMPASSIONATE AND DYNAMIC ENVIRONMENT. THE PRIMARY PURPOSE IS TO FURTHER THE HEALTH AND GENERAL WELFARE OF THE ELDERLY BY PROVIDING HOUSING, HEALTHCARE, AND FINANCIAL SECURITY WITH A SUPERIOR CONTINUUM OF ASSURED LIFETIME CARE TO MEET THE SPIRITUAL, PHYSICAL AND SOCIAL NEEDS OF EVERY RESIDENT.

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 \$	12,606,690	including grants of \$	6,304	(Revenue \$	18,017,198)
	See Additional Data					

4b	(Code:) (Expenses \$	12,181,986	including grants of \$		(Revenue \$	12,279,807)
	See Additional Data					

4c	(Code:) (Expenses \$	2,937,133	including grants of \$		(Revenue \$	2,191,262)
	See Additional Data					

See Additional Data Table

4d Other program services (Describe in Schedule O.)

(Expenses \$	including grants of \$	(Revenue \$	)
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4e	Total program service expenses ▶	27,725,809
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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	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? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b 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? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e 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)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	No

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	Yes
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	68
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 695			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b			
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No	
b If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No	
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		No	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7 Organizations that may receive deductible contributions under section 170(c).				
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		No	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No	
d If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9 Sponsoring organizations maintaining donor advised funds.				
a Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10 Section 501(c)(7) organizations. Enter:				
a Initiation fees and capital contributions included on Part VIII, line 12	10a			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11 Section 501(c)(12) organizations. Enter:				
a Gross income from members or shareholders	11a			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c Enter the amount of reserves on hand	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		No	
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b			
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		No	
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		No	

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	9	
1b	Enter the number of voting members included in line 1a, above, who are independent	7	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
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?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
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	12a	Yes
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	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	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	15a	Yes
15b	Other officers or key employees of the organization	15b	No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
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?	16b	

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ 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:
 ►VIVIAN LAI 1434 PUNAHOU STREET HONOLULU, HI 96822 (808) 941-0941

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.

See instructions for the order in which to list the persons above.

☐ 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) MARTIN ZORN CHAIRMAN	3.00 7.00	X		X				0	0	0
(2) KATHY YOKOUCHI VICE CHAIR	1.00 2.50	X		X				0	0	0
(3) KOREN DREHER TREASURER	0.50 3.00	X		X				0	0	0
(4) CORLIS CHANG BOARD MEMBER	0.50 3.00	X						0	0	0
(5) LAURA REICHARDT BOARD MEMBER	0.50 3.00	X						0	0	0
(6) KENT REINKER BOARD MEMBER	0.50 3.00	X						0	0	0
(7) REV DAVID RIVERS BOARD MEMBER	0.50 3.00	X						0	0	0
(8) SUZIE SCHULBERG PRESIDENT & CEO	20.00 40.00	X		X				298,543	0	28,158
(9) VIVIAN LAI CFO	20.00 40.00	X		X				211,120	0	16,235
(10) MICHAEL CHONG CIO	30.00 20.00					X		170,534	0	19,104
(11) BREE KOMAGONE COO 15 CRAIGSIDE	30.00 20.00					X		159,115	0	18,152
(12) MICHELLE ANDRIAN DIR OF COMPLIANCE, COM & BENEFITS	30.00 20.00					X		158,211	0	15,334
(13) ANA ARRASMITH DIRECTOR OF NURSING	50.00 0.00					X		145,377	0	18,754
(14) LISA HANEDA DIRECTOR OF MARKETING	30.00 20.00					X		124,656	0	9,444

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

[illegible]

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 ► 21

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

Section B. Independent Contractors

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

(A)	(B)	(C)
Name and business address	Description of services	Compensation
PRESTIGE RENOVATIONS LLC 94-1052 LUMIKULA ST WAIPAHU, HI 96797	RENOVATION SERVICES	1,189,951
MATSUMOTO & CLAPPERTON ADVERTISING 705 S KING ST 104 HONOLULU, HI 96813	ADVERTISING	1,129,028
RELIANT PRO REHAB 1855 CHEYENNE DR CORROLLTON, TX 75010	REHAB SERVICES	273,621
UNITED LAUNDRY SERVICES 2291 ALAHOA PL HONOLULU, HI 96819	LAUNDRY SERVICES	247,631
ALAKAI MECHANICAL CORPORATION 2655 WAIWAI LP HONOLULU, HI 96819	MECHANICAL CONTRACTOR	188,844

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 ► 9

Form 990 (2019)		Page 9					
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	120,742				
	g Noncash contributions included in lines 1a - 1f: \$	1g					
	h Total. Add lines 1a-1f ▶		120,742				
Program Service Revenue	Business Code						
	2a HEALTH CARE SERVICES	623000	12,279,807	12,279,807			
	b MONTHLY SERVICE CHARGE	623000	11,873,474	11,873,474			
	c AMORTIZATION OF ENTRANCE	623000	6,143,724	6,143,724			
	d ASSISTED LIVING	623000	1,601,695	1,601,695			
	e MISCELLANEOUS	623000	579,967	579,967			
	f All other program service revenue						
g Total. Add lines 2a-2f. ▶		32,478,667					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		626,164			626,164	
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
	6a Gross rents	(i) Real	(ii) Personal				
		6a					
		b Less: rental expenses	6b				
		c Rental income or (loss)	6c				
	d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7a	3,339,293				
		b Less: cost or other basis and sales expenses	7b	3,329,030	372,792		
		c Gain or (loss)	7c	10,263	-372,792		
	d Net gain or (loss) ▶		-362,529				
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a				
	b Less: direct expenses		8b				
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19		9a				
	b Less: direct expenses		9b				
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances		10a				
b Less: cost of goods sold		10b					
c Net income or (loss) from sales of inventory ▶							
Miscellaneous Revenue		Business Code					
11a REGISTRATION FEE		900099	9,600	9,600			
b							
c							
d All other revenue							
e Total. Add lines 11a-11d ▶		9,600					
12 Total revenue. See instructions ▶		32,872,644	32,488,267	0	263,635		

Form 990 (2019)

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	6,304	6,304		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	554,056	554,056		
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	12,062,803	11,780,215	282,588	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	867,511	852,614	14,897	
9 Other employee benefits	1,813,266	1,762,329	50,937	
10 Payroll taxes	977,196	951,708	25,488	
11 Fees for services (non-employees):				
a Management	2,246,750	832,890	1,413,860	
b Legal	24,015		24,015	
c Accounting	47,530		47,530	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,030,323	973,653	56,670	
12 Advertising and promotion	366,439	366,439		
13 Office expenses	725,751	614,462	111,289	
14 Information technology	164,007	67,290	96,717	
15 Royalties				
16 Occupancy	1,502,825	1,447,085	55,740	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	50,623	46,006	4,617	
20 Interest	416,959	416,959		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,434,149	2,434,149		
23 Insurance	203,010	77,341	125,669	
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 FOOD	1,886,617	1,886,617		
b RESIDENT SUBSIDIES	1,280,509	1,280,509		
c ALLOCATED EXPENSES	934,651	-461,876	1,396,527	
d REPAIRS AND MAINTENANCE	815,714	815,714		
e All other expenses	1,215,601	1,021,345	194,256	
25 Total functional expenses. Add lines 1 through 24e	31,626,609	27,725,809	3,900,800	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck 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		1,906,675	1	2,715,751	
	2	Savings and temporary cash investments			2		
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		1,230,974	4	1,593,511	
	5	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use		214,482	8	215,994	
	9	Prepaid expenses and deferred charges		189,623	9	238,585	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	63,687,345			
	b	Less: accumulated depreciation	10b	32,122,894	32,329,370	10c	31,564,451
	11	Investments—publicly traded securities			11		
	12	Investments—other securities. See Part IV, line 11		13,731,823	12	16,110,186	
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		14,430,133	15	16,283,948	
16	Total assets. Add lines 1 through 15 (must equal line 34)		64,033,080	16	68,722,426		
Liabilities	17	Accounts payable and accrued expenses		2,568,252	17	2,019,129	
	18	Grants payable			18		
	19	Deferred revenue		34,352,442	19	39,438,118	
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22		
	23	Secured mortgages and notes payable to unrelated third parties		6,254,557	23	4,333,675	
	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		966,059	25	333,885	
	26	Total liabilities. Add lines 17 through 25		44,141,310	26	46,124,807	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		19,891,770	27	22,597,619	
	28	Net assets with donor restrictions			28		
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds			29		
	30	Paid-in or capital surplus, or land, building or equipment fund			30		
	31	Retained earnings, endowment, accumulated income, or other funds			31		
	32	Total net assets or fund balances		19,891,770	32	22,597,619	
33	Total liabilities and net assets/fund balances		64,033,080	33	68,722,426		

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	32,872,644
2	Total expenses (must equal Part IX, column (A), line 25)	2	31,626,609
3	Revenue less expenses. Subtract line 2 from line 1	3	1,246,035
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	19,891,770
5	Net unrealized gains (losses) on investments	5	1,544,460
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	-84,646
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	22,597,619

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		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: ☐ Separate basis ☒ Consolidated basis ☐ 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: 99-0256226
Name: ARCADIA RETIREMENT RESIDENCE

Form 990 (2019)

Form 990, Part III, Line 4a:

MONTHLY SERVICE CHARGE - ARCADIA PROVIDES ROOM, BOARD AND OTHER SERVICES FOR 250 RESIDENTS. THE AVERAGE MONTHLY FEE CHARGED TO EACH RESIDENT IS \$3,868 IN 2019. ARCADIA PAYS FOR ALL EXPENSES. ENTRANCE FEE AMORTIZATION - NEW RESIDENTS PAY FOR A LIFETIME INTEREST IN THEIR APARTMENT. REVENUE FOR AMORTIZATION OF ENTRANCE FEE IS RECOGNIZED OVER THE EXPECTED LIFE OF THE RESIDENT.

Form 990, Part III, Line 4b:

MEDICAL CENTER - ARCADIA HAS A LICENSED SKILLED NURSING, INTERMEDIATE CARE AND SPECIAL CARE FACILITY WITH 91 NURSING FACILITY BEDS AVAILABLE FOR USE BY RESIDENTS. ALL BEDS ARE MEDICARE CERTIFIED. THE AVERAGE CENSUS WAS 80 IN 2019 WITH A PER DIEM RATE OF \$372 FOR SEMI-PRIVATE ROOMS AND \$495 FOR PRIVATE ROOMS FOR LONG-TERM RESIDENTS IN 2019.

Form 990, Part III, Line 4c:

ASSISTED LIVING SERVICES - PROGRAM TO PROVIDE HELP TO RESIDENTS WHO ARE NOT CLINICALLY RESTRICTED TO BEDS AND ARE NOT PHYSICALLY OR MENTALLY ABLE TO LIVE INDEPENDENTLY. RESIDENTS ENROLLED CAN HAVE AN INDEPENDENT LIFESTYLE WITH HELP PROVIDED BY ARCADIA. THIS CAN INCLUDE SERVICES FROM MEDICATION MANAGEMENT TO ASSISTANCE WITH MANY OF THE ACTIVITIES OF DAILY LIVING. 64 RESIDENTS WERE ENROLLED IN THE PROGRAM AS OF DECEMBER 31, 2019.

Describe the exempt purpose achievements for each of the organization’s three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code:)	(Expenses \$ including grants of \$)	(Revenue \$)
STATEMENT OF COMMUNITY BENEFITIN 2010, ARCADIA COMMUNITY SERVICES, A NONPROFIT CORPORATION, WAS ORGANIZED TO SUPPORT THE MISSION, PROGRAMS, AND SERVICES OF ARCADIA RETIREMENT RESIDENCE (ARCADIA) AND CRAIGSIDE RETIREMENT RESIDENCE (15 CRAIGSIDE) AND COORDINATE THE EFFORTS OF OUR FAMILY OF COMPANIES, INCLUDING OUR HOME AND COMMUNITY BASED PROGRAMS. IN 2011, 15 CRAIGSIDE COMPLETED BUILDING ITS NEW LIFE PLAN COMMUNITY (LPC) AND BEGAN OPERATIONS. TOGETHER WITH THE OTHER RELATED ARCADIA SUPPORT ORGANIZATIONS, THE ARCADIA FOUNDATION (TAF), ARCADIA HOME HEALTH SERVICES (AHHS), ARCADIA ELDER SERVICES (AES), AND ARCADIA AT HOME (AAH), THE ARCADIA FAMILY OF COMPANIES (AFC) ACT AS A UNIFIED ORGANIZATION IN PROVIDING BENEFIT TO THE RESIDENTS, CLIENTS AND PARTICIPANTS THEY SERVE, AS WELL AS TO THE HONOLULU COMMUNITY AT LARGE, WITH THE CORE PURPOSE OF IMPROVING THE LIVES OF HAWAII'S KUPUNA.ARCADIA IS HAWAII'S OLDEST PRE-EMINENT LPC AND IT IS THE FIRST LPC IN HAWAII ACCREDITED BY THE COMMISSION ON ACCREDITATION OF REHABILITATION FACILITIES AND THE CONTINUING CARE ACCREDITATION COMMISSION (CARF-CCAC). ARCADIA OFFERS LIFETIME RESIDENCY WITH A CONTINUUM OF CARE THAT BEGINS WITH INDEPENDENT LIVING IN ONE'S APARTMENT WITH ACCESS TO AN ARRAY OF ACTIVITIES, WELLNESS PROGRAMS, HEALTH CARE SERVICES, FOOD, PERSONAL ASSISTANCE, IF REQUESTED, SECURITY, MAINTENANCE, HOUSEKEEPING AND LINEN SERVICE, AND ALONG THE CONTINUUM, IF NEEDED, ASSISTED LIVING, SKILLED AND INTERMEDIATE LONG TERM CARE, SPECIAL CARE FOR THOSE WHO DEVELOP ALZHEIMER'S DISEASE AND DEMENTIA, AND END OF LIFE CARE. 15 CRAIGSIDE OFFERS PROGRAMS AND SERVICES SIMILAR TO ARCADIA, AND, TODAY, AAH OFFERS A SIMILAR LIFE-CARE GUARANTY AND PROGRAM WHILE A MEMBER RESIDES IN HIS/HER HOME.ARCADIA, AND ITS FAMILY OF COMPANIES, ARE GUIDED BY A VISION THAT CALLS EVERY COMPANY TO PROVIDE OPTIMUM EFFORT IN SUPPORT OF ITS RESIDENTS, AND TO PROVIDE BENEFITS AND SERVICE TO SENIORS IN THE GREATER COMMUNITY. THROUGHOUT ARCADIA'S 53-YEAR HISTORY IT HAS CONSISTENTLY DEMONSTRATED A CLEAR AND CONSISTENT CHARITABLE PURPOSE: PROVIDING SENIOR LIVING EXCELLENCE IN A GRACIOUS, COMPASSIONATE AND DYNAMIC ENVIRONMENT WITH A SUPERIOR CONTINUUM OF ASSURED LIFETIME CARE TO MEET THE SPIRITUAL, PHYSICAL AND SOCIAL NEEDS OF EVERY RESIDENT WITHOUT REGARD TO RACE, GENDER, CREED, AND NATIONAL ORIGIN. IN 2005 ARCADIA BEGAN TO DOCUMENT THE WAYS THAT AFC HAVE SERVED THE HONOLULU COMMUNITY. THE FOLLOWING ARE EXAMPLES OF THE MANY WAYS IN WHICH AFC AND THEIR PERSONNEL HAVE SERVED THE COMMUNITY IN 2019. THE ESTIMATED TOTAL VALUE OF THE COMMUNITY BENEFITS PROVIDED WAS APPROXIMATELY \$2,815,000.1. UNCOMPENSATED (CHARITY CARE)ARCADIA AND 15 CRAIGSIDE CONTINUE TO PROVIDE SERVICES TO RESIDENTS WHO HAVE EXHAUSTED THEIR FUNDS, AS LONG AS THEY HAVE NOT WILLFULLY DEPLETED THEIR ASSETS. DURING 2019 THESE SERVICES, IF VALUED AT THE USUAL AND CUSTOMARY AMOUNTS CHARGED BY THE COMMUNITIES, AMOUNTED TO \$1,280,509 AT ARCADIA AND \$242,088 AT 15 CRAIGSIDE. ARCADIA, 15 CRAIGSIDE AND AAH ALSO PROVIDE HEALTH CARE SERVICES AT REDUCED RATES TO RESIDENTS AND MEMBERS WHO REQUIRE ASSISTANCE. DIFFERENCE IN RATES AMOUNTED TO \$51,182 FOR ARCADIA, \$51,465 FOR 15 CRAIGSIDE, AND \$72,890 FOR AAH IN 2019.2. HOSPICE CAREDURING 2019, ARCADIA AND 15 CRAIGSIDE CONTINUED WITH A PROGRAM OF PROVIDING END OF LIFE CARE AND SUPPORTIVE CARE IN CONNECTION WITH LOCALLY MEDICARE CERTIFIED HOSPICE ORGANIZATIONS TO SHORT-TERM RESIDENTS WHO HAVE BEEN ADMITTED DIRECTLY INTO ARCADIA'S AND 15 CRAIGSIDE'S RESPECTIVE HEALTH CARE CENTERS WITHOUT PREVIOUSLY BEING INDEPENDENT RESIDENTS OF ARCADIA OR 15 CRAIGSIDE. 3. SUPPORT FOR HEALTH CARE CENTERTHE AMT FUND UNDER TAF PROVIDED \$56,940 IN ADDITIONAL SERVICES AND ITEMS OF CARE AND COMFORT NOT OTHERWISE PROVIDED FOR THE BENEFIT OF THE RESIDENTS OF THE ARCADIA HEALTH CARE CENTER. THE SERVICES INCLUDED ENTERTAINMENT, EXCURSIONS, TRANSPORTATION, A WALKING-COMPANION PROGRAM AS WELL AS OTHER PERSONAL SERVICES SUCH AS MESSAGES, MANICURES AND PEDICURES.4. CORPORATE DONATIONSTHE AFC MADE COLLECTIVE DONATIONS OVER \$40,000 IN 2019 TO COMMUNITY NOT FOR PROFIT ORGANIZATIONS THAT ADMINISTER AND/OR SUPPORT PROGRAMS AND SERVICES FOR SENIOR CITIZENS THROUGHOUT THE COMMUNITY. SOME OF THESE PROGRAMS AND SERVICES INCLUDE THE ALZHEIMER'S ASSOCIATION, AMERICAN CANCER SOCIETY, CENTRAL UNION CHURCH, HALE HAU'OLI HAWAII'I, HAWAII PACIFIC HEALTH, HEALTHCARE ASSOCIATION OF HAWAII, HOSPICE HAWAII, LEADING AGE, SPECIAL OLYMPICS OF HAWAII, PALOLO CHINESE HOME, AND THE UNIVERSITY OF HAWAII AT MANOA NURSING ALUMNI ASSOCIATION.5. PARTNERSHIP WITH THE UNITED CHURCH OF CHRISTIN MARCH 2017, TAF ESTABLISHED A SPECIAL FUND FOR THE BENEFIT OF THE UNITED CHURCH OF CHRIST'S (UCC) VETERANS OF THE CROSS FUND. TAF AND THE HAWAII CONFERENCE FOUNDATION (HCF) WOULD EACH CONTRIBUTE \$12,000 ANNUALLY AND ADDITIONAL AMOUNTS AS NEEDED TO THE SPECIAL FUND TO ASSIST IN THE CARE OF RETIRED UCC MINISTERS. IN 2019, HCF CONTRIBUTED \$21,061 AND TAF CONTRIBUTED \$39,182 TO THE FUND. DURING THE YEAR, \$102,243 FROM THIS FUND WERE USED TO SUPPORT THE CARE OF TWO VETERANS OF THE CROSS AT ARCADIA.IN AUGUST 2018, TAF HAD THE BOARD PERMISSION TO EAR-MARK UP TO \$2,000,000 OVER A TEN-YEAR-PERIOD AS A SPECIAL FUND IN SUPPORT OF UCC'S GENERATIONS OF SERVICE CAMPAIGN. THE GOAL OF THE CAMPAIGN WAS TO RAISE \$6,000,000 TO SUPPORT RETIRED HAWAII UCC MINISTERS AND RETIRED UCC CHURCH WORKERS. IN DECEMBER 2018, TAF DESIGNATED \$250,000 TO THE SPECIAL FUND WHICH HAD A BALANCE OF \$274,982 AS OF DECEMBER 31, 2019.6. NA PU'UWAI NATIVE HAWAIIAN HEALTH CARE SYSTEMTHE AFC PROVIDED ASSISTANCE TO THE NA PU' UWAI NATIVE HAWAIIAN HEALTH CARE SYSTEM (NA PU' UWAI), AT NO CHARGE, FOR A VARIETY OF NA PU' UWAI'S PROJECTS. OUR ASSOCIATION WITH NA PU' UWAI HAD BEEN A VIABLE ELEMENT OF THE ARCADIA FAMILY'S SOCIAL ACCOUNTABILITY SINCE 2006. AHHS PROVIDED LICENSE SUPPORT FOR THE HOME CARE AND HOME HEALTH OPERATIONS ON LANAI. IN ADDITION, AES ALSO CARRIED THE LICENSE FOR THE ADULT DAY CARE AND DAY HEALTH PROGRAM ON MOLOKAI. IN ADDITION TO THE ASSISTANCE FOR THE KUPUNA ON MOLOKA'I AND LANAI, AFC WORKED COLLABORATIVELY WITH NA PU' UWAI ON EFFORTS TO ENHANCE TELEMEDICINE AND TELEHEALTH SERVICES THROUGH PARTICIPATION IN MULTIPLE CONFERENCES, MEETINGS, AND SITE VISITS TO LEARN ABOUT EXISTING TELEHEALTH AND TELEMEDICINE PROGRAMS AND THE POSSIBILITY FOR A FEDERAL GRANT. VIDEO-TELECONFERENCING CAPABILITIES WERE AVAILABLE BETWEEN ARCADIA, NA PU' UWAI AND KE OLA HOU O LANAI, WHICH WAS NA PU' UWAI'S OFFICE ON LANAI. AFC ALSO WORKED WITH NA PU' UWAI ON THE IMPLEMENTATION AND TRAINING FOR MOBILE VIEW, WHICH WAS A MOBILE VERSION OF THE ELECTRONIC MEDICAL RECORDS. AFC ALSO PROVIDED CONSULTATION, ASSISTANCE IN THE IMPLEMENTATION OF AN ELECTRONIC MEDICAL RECORDS SYSTEM, DEVELOPMENT OF POLICIES AND PROCEDURES, AND STAFF TRAINING AMONG OTHER ASSISTANCE PROVIDED TO THE ADULT DAY CARE AND DAY HEALTH CENTER AT NO CHARGE. IN JULY 2018, AES DECIDED TO WITHDRAW ITS HOME HEALTH LICENSE SUPPORT FROM LANAI AND ITS ADULT DAY HEALTH LICENSE SUPPORT FROM MOLOKAI. THROUGH THE BALANCE OF 2018, AES RETAINED THE SERVICES OF A REGISTERED NURSE AND TWO CERTIFIED NURSE AIDES TO EXECUTE TERMINATION OF SERVICES POLICIES TO ACHIEVE COMPREHENSIVE DISCHARGE PLANNING AND EFFECTIVE IMPLEMENTATION FOR EACH CLIENT.AES SURRENDERED ITS LICENSE TO OPERATE AN ADULT DAY HEALTH CENTER ON MOLOKA'I IN DECEMBER AFTER THE SUCCESSFUL DISCHARGE OF ALL ADULT DAY HEALTH CLIENTS ENROLLED IN THE NA PU'UWAI SENIOR ENRICHMENT CENTER ADULT DAY CARE/HEALTH PROGRAM. AHHS ALSO SURRENDERED ITS HOME HEALTH LICENSE ON MOLOKA'I. IN DECEMBER 2018, AHHS ENTERED INTO A LETTER OF UNDERSTANDING AND AGREEMENT FOR LANAI KINA'OLE FROM AHHS IN ORDER TO UTILIZE AHHS' HOME HEALTH LICENSE FOR A LIMITED PERIOD WHILE LANAI KINA'OLE SECURES ITS HOME HEALTH LICENSE ON LANAI. AHHS OFFICIALLY SURRENDERED ITS HOME HEALTH LICENSE TO OPERATE IN LANAI IN JULY 2019 WHEN LANAI KINA'OLE SUCCESSFULLY RECEIVED ITS HOME HEALTH LICENSURE.		

(Code:)	(Expenses \$ including grants of \$)	(Revenue \$)
7. USE OF FACILITIES THE FOLLOWING ARE EXAMPLES OF THE USE OF OUR FACILITIES BY COMMUNITY GROUPS WITHOUT CHARGE. ARCADIA AND 15 CRAIGSIDE SUPPLIED OVER \$10,000 IN FOOD AND SUPPLIES FOR THESE EVENTS. THE NON-PROFIT AND OTHER ORGANIZATIONS HAD MEETINGS AND CONFERENCES AT ARCADIA USING OUR CONFERENCE ROOM, CHAPEL OR SOLARIUM INCLUDED: ENGLE AND VOLKERS, HAWAII PACIFIC GERONTOLOGICAL SOCIETY, KOKUA COUNCIL, KOKUA MAU, AND THE OCCUPATIONAL THERAPY ASSOCIATION OF HAWAII. IN 2019, ARCADIA HOSTED AN ALL-DAY WORKSHOP AND PROVIDED BREAKFAST, LUNCH AND A RECEPTION AT NO CHARGE FOR BKD CPAS AND ADVISORS AS WELL AS AEGIS THERAPIES. ABOUT 80 ATTENDEES FROM VARIOUS LONG-TERM CARE FACILITIES LEARNED ABOUT THE CENTER FOR MEDICARE AND MEDICAID'S PATIENT-DRIVEN PAYMENT MODEL WHICH WAS THE LARGEST CHANGE TO SKILLED NURSING FACILITY REIMBURSEMENT IN 20 YEARS. 15 CRAIGSIDE ALSO MADE ITS FACILITIES AVAILABLE TO ORGANIZATIONS FOR SENIORS AND ORGANIZATIONS RELATED TO ITS RESIDENTS. THE HONOLULU SUB-AREA COUNCIL FOR THE STATE HEALTH PLANNING AND DEVELOPMENT AGENCY AND HAWAII PACIFIC GERONTOLOGICAL SOCIETY HELD MONTHLY MEETINGS IN THE SOLARIUM OR CONFERENCE ROOM. THE PAC (POSITIVE APPROACH TO CARE) HUI HELD MONTHLY CLASSES IN THE THEATER TO PROVIDE ATTENDEES WITH KNOWLEDGE AND SKILLS IN CARING FOR PEOPLE LIVING WITH DEMENTIA. IN 2019, CRAIGSIDE HOSTED THE ANNUAL OLDER AMERICANS MONTH AWARDS CEREMONY AND LUNCHEON FOR THE EXECUTIVE OFFICE OF AGING AND THE POLICY ADVISORY BOARD FOR ELDER AFFAIRS AT THE SOLARIUM AND PROVIDED LUNCHEES AND REFRESHMENTS TO ABOUT 100 ATTENDEES FOR THE EVENT. 8. COMMUNITY-RELATED VOLUNTEER SERVICE OF EMPLOYEES AND RESIDENTS OF THE ARCADIA FAMILY OF COMPANIESIN 2019, EMPLOYEES PARTICIPATED IN THE HOSPICE HAWAII HOT PURSUIT FUNDRAISING EVENT. EMPLOYEES ALSO PACKED BOXES FOR THE HAWAII FOODBANK FOR SENIORS. DURING THE HOLIDAY SEASON, ARCADIA SPONSORED A SPECIAL SALVATION ARMY ANGEL TREE FOR SENIORS IN NEED. ARCADIA AND 15 CRAIGSIDE RESIDENTS VOLUNTEERED FOR NON-PROFIT ORGANIZATIONS. SOME EXAMPLES INCLUDE PREPARING MAILERS AND PACKETS FOR MOTHERS AGAINST DRUNK DRIVING, JEWISH COMMUNITY SERVICES OF HAWAII, AND KUKUI CENTER. RESIDENTS ALSO CREATED SPECIAL CHRISTMAS CARDS AND DONATED TO MEALS ON WHEELS CLIENTS. 9. COMMUNITY SUPPORT AND PRESENTATIONSARCADIA HAS A PARTNERSHIP WITH WINNERS AT WORK, A NON-PROFIT ORGANIZATION WITH A MISSION OF HELPING DISABLED INDIVIDUALS SEE MEANINGFUL INCLUSION IN THE COMMUNITY. THE AFC HAS AN EMPLOYEE THROUGH THIS PARTNERSHIP IN A POSITION BUILT SPECIFIC TO HER ABILITIES. SHE HAS BEEN A VALUABLE ADDITION TO THE COMPANY SINCE 1997.DURING 2019 REPRESENTATIVES OF AFC MADE NUMEROUS PRESENTATIONS ON AGING, SENIOR LIVING PROGRAMS AND CONTINUING CARE RETIREMENT COMMUNITIES THROUGHOUT THE COMMUNITY EXPLAINING THE AGING PROCESS AND THE AVAILABILITY OF PROGRAMS AND SERVICES.DURING THE YEAR, THE AFC HOSTED TOURS FOR THE HAWAII JOB CORPS CENTER, FARRINGTON HIGH SCHOOL, AND SACRED HEARTS ACADEMY. STUDENTS AND INSTRUCTORS LEARNED ABOUT THE ROLES AND RESPONSIBILITIES OF OUR EMPLOYEES IN A VARIETY OF HEALTHCARE SETTINGS THROUGH PRESENTATIONS BY OUR EMPLOYEES AND TOURS OF OUR DAY CARE CENTER AND RETIREMENT RESIDENCES. IN ADDITIONAL, ARCADIA AND 15 CRAIGSIDE ALSO PARTNERED WITH STUDENTS FROM THE IOLANI SCHOOL AND SERVO TO CONDUCT A PILOT PROGRAM THAT EXPLORED A RIDESHARE PROGRAM CALLED HUI. THE RESIDENTIAL COMMUNITIES WORKED WITH THE RESIDENTS, STUDENTS, AND SERVO OVER A THREE-MONTH PERIOD ON PLANNING, INFORMATIONAL SESSIONS, MONITORING USAGE, COLLECTING DATA, AND EVALUATING THE PILOT PROGRAM.10. MEAL SERVICE AND DELIVERY TO SENIORS IN HONOLULUDURING THE YEAR, AHHS'S MEAL DELIVERY SERVICE PROGRAM PROVIDED SENIORS IN HONOLULU WITH OVER 7,500 HOT, NUTRITIOUS LUNCH AND DINNER MEALS AT PRICES WHICH WERE LESS THAN THE COST TO PRODUCE AND DELIVER THE MEALS. IN ADDITION, THE MEAL PREPARATION SERVICE WAS ABLE TO ACCOMMODATE CLIENTS NEEDING PARTICULAR DIETS BECAUSE OF HEALTH REASONS, A SERVICE THAT MOST MOBILE MEAL SERVICES ARE UNABLE TO RENDER.11. SUPPORT FOR ADULT DAY CAREDURING 2019 ARCADIA ELDER SERVICES (AES) PROVIDED AT REDUCED FEES MANAGEMENT SERVICES TO THE CENTRAL UNION CHURCH ADULT DAY CARE AND DAY HEALTH PROGRAM AND THE KILOHANA METHODIST CHURCH ADULT DAY CARE AND DAY HEALTH PROGRAM. THESE PROGRAMS, TOGETHER, SERVE APPROXIMATELY 100 SENIORS DAILY. DURING THE YEAR, SERVICES WERE PROVIDED TO CLIENTS COVERED UNDER THE VETERANS ADMINISTRATION PROGRAM AT DISCOUNTED RATES. DIFFERENCE IN RATES AMOUNTED TO \$7,331 WHICH WAS FUNDED BY AES. ARCADIA HAS ALSO PROVIDED SIGNIFICANT FINANCIAL SUPPORT TO KILOHANA WHICH INCLUDED STARTUP COSTS, CAPITAL EXPENDITURES, AND OTHER EXTRAORDINARY NON-OPERATING EXPENDITURES IN ADDITION TO FUNDING OPERATING DEFICITS OF OVER \$623,000 AS OF DECEMBER 31, 2019 (\$64,872 FOR 2019). IN OCTOBER 2018, AES DECIDED NOT TO RENEW ITS MANAGEMENT AGREEMENT WITH KILOHANA FOR THE OPERATION OF ITS DAY CARE PROGRAM. AES OPERATED THE PROGRAM ON A MONTH-TO-MONTH BASIS UNTIL MARCH 31, 2019. AES RELEASED KILOHANA FROM ALL LIABILITY INCURRED IN CONNECTION WITH ANY OPERATING DEBTS AND DEFICITS INCURRED BY THE PROGRAM IN CONNECTION WITH THE MANAGEMENT AGREEMENT. AES WROTE OFF \$700,000 IN RECEIVABLES FROM THE PROGRAM UPON ITS CLOSURE IN 2019.12. HOME CARE IN SUPPORT OF SENIORSAHHS WAS FORMED IN MARCH, 2003 TO PROVIDE QUALITY CARE TO SENIOR CITIZENS IN HONOLULU IN THE COMFORT OF THEIR OWN HOMES. ARCADIA, IN FORMING THIS SUPPORT ORGANIZATION, RECOGNIZED THAT MANY SENIORS WHO COULD USE HELP PREFERRED TO CONTINUE TO LIVE IN THEIR CURRENT RESIDENCES AND/OR WERE UNABLE TO AFFORD THE COST TO LIVE IN A SENIOR LIVING FACILITY.THE PROGRAM CONTINUES TO PROVIDE REASONABLE OR REDUCED PRICED SERVICES BASED ON ARCADIA'S MISSION OF PROVIDING EXCELLENCE IN CARE WITH COMPASSION. THE SERVICES AVAILABLE INCLUDE PERSONAL CARE SERVICES, LIMITED HEALTH CARE SERVICES, HOUSEKEEPING AND COMPANION SERVICES WHICH, AT TIMES, ARE PROVIDED AT BELOW MARKET PRICES.13. DEVELOPING A SENIOR COMMUNITY WITHOUT WALLSTHE AFC HAS DEVELOPED A "LPC WITHOUT WALLS" PROGRAM IN HONOLULU. THIS CONCEPT PROVIDES SERVICES SIMILAR TO THOSE PROVIDED BY ARCADIA AND 15 CRAIGSIDE, INCLUDING A LIFE CARE AGREEMENT, EXCEPT THAT THE SERVICES ARE PROVIDED IN A MEMBER'S HOME FOR THOSE SENIORS WHO PREFER "AGING IN PLACE" AT HOME. DURING 2014, THE HONOLULU COMMUNITY WAS INTRODUCED TO THIS NEW CONCEPT. MEMBER SERVICES COMMENCED IN APRIL 2015. AS OF DECEMBER 31, 2019, THERE WERE 40 MEMBERS IN THE PROGRAM.		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
ARCADIA RETIREMENT RESIDENCE

Employer identification number
99-0256226

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

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

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

Section A. Public Support							
	Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4. . .						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .						
9	Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc. (see instructions)					12	
13	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐						
Section C. Computation of Public Support Percentage							
14	Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))					14	
15	Public support percentage for 2018 Schedule A, Part II, line 14					15	
16a	33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐						
b	33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐						
17a	10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐						
b	10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐						
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐						

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	418,899	130,363	225,237	134,015	120,742	1,029,256
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	29,175,420	29,596,191	29,386,690	31,032,735	32,478,667	151,669,703
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	29,594,319	29,726,554	29,611,927	31,166,750	32,599,409	152,698,959
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						0
c Add lines 7a and 7b.						0
8 Public support. (Subtract line 7c from line 6.)						152,698,959

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6.	29,594,319	29,726,554	29,611,927	31,166,750	32,599,409	152,698,959
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	282,593	257,123	395,505	672,821	626,164	2,234,206
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	282,593	257,123	395,505	672,821	626,164	2,234,206
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.)			12,136	10,132	9,600	31,868
13 Total support. (Add lines 9, 10c, 11, and 12.)	29,876,912	29,983,677	30,019,568	31,849,703	33,235,173	154,965,033
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	98.540 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	98.770 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	1.440 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	1.210 %

- 19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☒
- b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <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>		

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 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7☐ 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 2019 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-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

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
SCHEDULE A, PART III, LINE 12, EXPLANATION OF OTHER INCOME:	OTHER INCOME - 2017 AMOUNT: \$ 12,136. 2018 AMOUNT: \$ 10,132. 2019 AMOUNT: \$ 9,600.

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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
ARCADIA RETIREMENT RESIDENCE

Employer identification number
99-0256226

Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No

Part II

Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

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

☐ Preservation of land for public use (e.g., recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 52283D Schedule D (Form 990) 2019

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:

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

b

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

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

4

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

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered "Yes" 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		12,500,000		12,500,000
b Buildings		44,907,794	27,594,447	17,313,347
c Leasehold improvements				
d Equipment		4,781,839	3,533,370	1,248,469
e Other		1,497,712	995,077	502,635
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				31,564,451

Part VII

Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) FIRST INVESTMENT CENTER - CAPITAL	5,995,028	F
(B) CETERA FINANCIAL	8,161,935	F
(C) FIRST HAWAIIAN BANK - CASH MAXIMIZER	385,937	C
(D) INVESTMENT - BERNSTEIN	1,567,286	F
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	16,110,186	

Part VIII

Investments—Program Related.

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

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

Part IX

Other Assets.

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

(a) Description	(b) Book value
(1) INTERCOMPANY RECEIVABLES	15,667,283
(2) SECURITY DEPOSITS	25
(3) ACCRUED INTEREST AND OTHER RECEIVABLES	616,640
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) ▶	16,283,948

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	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶	333,885

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: 99-0256226
Name: ARCADIA RETIREMENT RESIDENCE

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	IN EVALUATING A TAX POSITION FOR RECOGNITION, ARCADIA EVALUATES WHETHER IT IS MORE-LIKELY-THAN-NOT THAT A TAX POSITION WILL BE SUSTAINED UPON EXAMINATION, INCLUDING RESOLUTION OF RELATED APPEALS OR LITIGATION PROCESSES, BASED ON THE TECHNICAL MERITS OF THE POSITION. IF THE TAX POSITION MEETS THE MORE-LIKELY-THAN-NOT RECOGNITION THRESHOLD, THE TAX POSITION IS MEASURED AND RECOGNIZED ON THE ENTITIES' FINANCIAL STATEMENTS AS THE LARGEST AMOUNT OF TAX BENEFIT THAT, IN MANAGEMENT'S JUDGMENT, IS GREATER THAN 50% LIKELY OF BEING REALIZED UPON ULTIMATE SETTLEMENT. ARCADIA FILES INFORMATION RETURNS IN THE UNITED STATES (U.S.) FEDERAL JURISDICTION. ARCADIA'S EVALUATION OF TAX POSITIONS WAS PERFORMED FOR THE 2016 THROUGH 2019 TAX YEARS FOR THE U.S. FEDERAL JURISDICTION, THE TAX YEARS WHICH REMAIN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE AS OF DECEMBER 31, 2019 DUE TO THE STATUTES OF LIMITATIONS. ARCADIA DID NOT RECOGNIZE ANY TAX LIABILITIES FOR INCOME TAX ASSOCIATED WITH UNRECOGNIZED TAX BENEFITS AT DECEMBER 31, 2019 AND 2018. IT IS ARCADIA'S POLICY TO RECOGNIZE INTEREST ACCRUED RELATED TO UNDERPAYMENT OF INCOME TAXES IN INTEREST EXPENSE AND PENALTIES IN ADMINISTRATIVE EXPENSES.

Schedule J (Form 990)	Compensation Information	OMB No. 1545-0047
		2019
Department of the Treasury Internal Revenue Service	For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	
Name of the organization ARCADIA RETIREMENT RESIDENCE		Employer identification number 99-0256226

Part I Questions Regarding Compensation		Yes	No
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.			
☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
☐ Travel for companions	☐ Payments for business use of personal residence		
☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
☐ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on 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 on Line 1a?		2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
☒ Compensation committee	☒ Written employment contract		
☐ Independent compensation consultant	☒ Compensation survey or study		
☒ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4 During the year, did any person listed 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?		4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5 For persons listed 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?		5b	No
If "Yes," on line 5a or 5b, describe in Part III.			
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?		6b	No
If "Yes," on line 6a or 6b, describe in Part III.			
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.		7	No
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	

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.

Schedule J (Form 990) 2019

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
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SCHEDULE O (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
		2019
		Open to Public Inspection
Name of the organization ARCADIA RETIREMENT RESIDENCE		Employer identification number 99-0256226

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	CENTRAL UNION CHURCH IS THE SOLE MEMBER OF ARR.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	ARCADIA COMMUNITY SERVICES' BOARD OF DIRECTORS APPOINTS THE PRESIDENT/CEO. ARCADIA COMMUNITY SERVICES' BOARD OF DIRECTORS ALSO APPOINTS THE BOARD OF DIRECTORS OF ARCADIA RETIREMENT RESIDENCE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	SALE OR MERGER, OR DISSOLUTION OF THE CORPORATION IS SUBJECT TO CENTRAL UNION CHURCH, SOLE MEMBER, APPROVAL.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	A COMPLETE FORM 990 IS PROVIDED TO EACH MEMBER OF THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS FOR REVIEW PRIOR TO FILING.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE ORGANIZATION HAS CONFLICT OF INTEREST POLICIES WHICH COVER OFFICERS, DIRECTORS AND KEY EMPLOYEES OF ALL ENTITIES UNDER THE ARCADIA FAMILY OF COMPANIES. AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE OF ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST AND ALL MATERIAL FACTS TO THE GOVERNING BOARD. THE REMAINING BOARD MEMBERS SHALL DISCUSS AND DETERMINE IF A CONFLICT OF INTEREST EXISTS. IF A CONFLICT EXISTS, THE DISINTERESTED BOARD MEMBERS MUST EXERCISE DUE DILIGENCE AND DETERMINE BY A MAJORITY VOTE WHETHER THE TRANSACTION OR ARRANGEMENT IS IN THE ORGANIZATION'S BEST INTEREST, AND DETERMINE WHETHER TO ENTER INTO THE TRANSACTION OR ARRANGEMENT. THE INTERESTED PERSON IS PROHIBITED FROM PARTICIPATING IN THE BOARD'S DELIBERATIONS AND DECISIONS IN THE TRANSACTION. IN ADDITION, THE CONFLICT DISCLOSURE REQUEST TO BOARD MEMBERS IS CONDUCTED ANNUALLY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	THE SALARY AND COMPENSATION OF THE CEO IS RECOMMENDED BY A COMPENSATION COMMITTEE OF THE BOARD AND THEN REVIEWED AND VOTED UPON BY THE FULL BOARD. THE SALARY AND COMPENSATION OF OTHER MANAGEMENT EMPLOYEES ARE SET BY MANAGEMENT UNDER THE DIRECTION OF THE CEO WHICH IS NOT SPECIFICALLY REVIEWED BY THE BOARD. IN DETERMINING COMPENSATION, MANAGEMENT, IN PART, RELIES ON THE FINDINGS OF THE HUMAN RESOURCES DEPARTMENT IN REVIEWING COMPENSATION OF LOCAL BUSINESSES (AS PROVIDED BY THE HAWAII EMPLOYER'S COUNCIL) AND NATIONAL COMPENSATION STUDIES FOR CONTINUING CARE RETIREMENT COMMUNITIES. THE COMPENSATION ANALYSIS AND SUPPORTING DATA ARE PREPARED ANNUALLY AND MAINTAINED BY HUMAN RESOURCES. COMPENSATION FOR ALL EMPLOYEES IN THE FAMILY OF COMPANIES IS PART OF THE ANNUAL BUDGETS PREPARED FOR THE COMPANIES AND APPROVED BY THE BOARDS. THE REVIEW PROCESS WAS LAST UNDERTAKEN IN 2019.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9:	CHANGE IN VALUE OF SWAP AGREEMENTS -84,646.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
ARCADIA RETIREMENT RESIDENCE

Employer identification number
99-0256226

Part I

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

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

Part II

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)THE ARCADIA FOUNDATION 1434 PUNAHOU STREET HONOLULU, HI 96822 99-0335929	NFP	HI	501(C)(3)	TYPE I	ARCADIA COMMUNITY SERVICES		No
(2)ARCADIA ELDER SERVICES 1434 PUNAHOU STREET HONOLULU, HI 96822 99-0354438	NFP	HI	501(C)(3)	TYPE I	ARCADIA COMMUNITY SERVICES		No
(3)ARCADIA HOME HEALTH SERVICES 1434 PUNAHOU STREET HONOLULU, HI 96822 20-0411818	NFP	HI	501(C)(3)	PUBLIC SUPPORT	ARCADIA COMMUNITY SERVICES		No
(4)CRAIGSIDE RETIREMENT RESIDENCE 1434 PUNAHOU STREET HONOLULU, HI 96822 35-2272376	NFP	HI	501(C)(3)	PUBLIC SUPPORT	ARCADIA COMMUNITY SERVICES		No
(5)ARCADIA COMMUNITY SERVICES 1434 PUNAHOU STREET HONOLULU, HI 96822 27-2053477	NFP	HI	501(C)(3)	TYPE II	N/A		No
(6)ARCADIA AT HOME 1434 PUNAHOU STREET HONOLULU, HI 96822 46-3228530	NFP	HI	501(C)(3)	PUBLIC SUPPORT	ARCADIA COMMUNITY SERVICES		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

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

No

1b

No

1c

No

1d

Yes

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

Yes

1n

Yes

1o

Yes

1p

Yes

1q

Yes

1r

No

1s

No

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

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

Schedule R (Form 990) 2019

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.

[illegible]

Part VII

Supplemental Information

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

Return Reference	Explanation