

Return of Organization Exempt From Income Tax

2001

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, or tax year beginning 07/01, 2001, and ending 06/30/2002

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: WILLOW GLEN CARE CENTER, C/O THOMAS L ORTNER. D Employer identification number: 68-0386402. E Telephone number: (530) 751-1321. F Accounting method: Accrual.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? No. H(b) If Yes, enter number of affiliates. H(c) Are all affiliates included? No. H(d) Is this a separate return filed by an organization covered by a group rating? No. I Enter 4-digit GEN. M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

G Web site. J Organization type: 501(c)(3). K Check here if the organization's gross receipts are normally not more than \$25,000. L Gross receipts: 1,484,657.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 a Gross rents, b Less rental expenses, c Net rental income or (loss); 7 Other investment income; 8 a Gross amount from sales of assets other than inventory, b Less cost or other basis and sales expenses, c Net gain or (loss); 9 a Gross revenue (not including \$ of contributions reported on line 1a), b Less direct expenses other than fundraising expenses, c Net income or (loss) from special events; 10 a Gross sales of inventory, less returns and allowances, b Less cost of goods sold, c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

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3 25P

Part I Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) 22				
23 Specific assistance to individuals (attach schedule) 23				
24 Benefits paid to or for members (attach schedule) 24				
25 Compensation of officers, directors, etc 25	100,000	20,000	80,000	
26 Other salaries and wages 26	515,583	412,466	103,117	
27 Pension plan contributions 27				
28 Other employee benefits 28				
29 Payroll taxes 29	46,239	36,991	9,248	
30 Professional fundraising fees 30				
31 Accounting fees 31	6,900	1,380	5,520	
32 Legal fees 32				
33 Supplies 33	22,098	4,420	17,678	
34 Telephone 34	6,648	5,318	1,330	
35 Postage and shipping 35				
36 Occupancy 36				
37 Equipment rental and maintenance 37				
38 Printing and publications 38				
39 Travel 39	10,009	5,004	5,005	
40 Conferences, conventions, and meetings 40				
41 Interest 41	954		954	
42 Depreciation, depletion, etc. (attach schedule) 42	14,105	14,105		
43 Other expenses not covered above (itemize) STMT 3 43a	747,847	591,958	155,889	
b 43b				
c 43c				
d 43d				
e 43e				
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15 44	1,470,383	1,091,642	378,741	

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24)

What is the organization's primary exempt purpose? STMT 4

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)

a STMT 5				
	(Grants and allocations \$ _____)			1,091,642
b				
	(Grants and allocations \$ _____)			
c				
	(Grants and allocations \$ _____)			
d				
	(Grants and allocations \$ _____)			
e Other program services (attach schedule) (Grants and allocations \$ _____)				
f Total of Program Service Expenses (should equal line 44, column (B), Program services)				1,091,642

Part IV Balance Sheets (See Specific Instructions on page 24)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
45	Cash - non-interest-bearing		45	
46	Savings and temporary cash investments	23,288	46	400
47a	Accounts receivable	118,283	47a	
b	Less allowance for doubtful accounts		47b	
			47c	119,283
48a	Pledges receivable		48a	
b	Less allowance for doubtful accounts		48b	
			48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)		51a	
b	Less allowance for doubtful accounts		51b	
			51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a	Investments - land, buildings, and equipment basis		55a	
b	Less accumulated depreciation (attach schedule)		55b	
			55c	
56	Investments - other (attach schedule)		56	
57a	Land, buildings, and equipment, basis STMT 7	135,996	57a	
b	Less accumulated depreciation (attach schedule)	19,481	57b	
		106,177	57c	116,515
58	Other assets (describe <input type="checkbox"/>)		58	
59	Total assets (add lines 45 through 58) (must equal line 74)	215,063	59	235,198
60	Accounts payable and accrued expenses	75,814	60	95,630
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe <input type="checkbox"/> STMT 8)	13,220	65	2,482
66	Total liabilities (add lines 60 through 65)	89,034	66	98,112
Net Assets or Fund Balances				
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
67	Unrestricted	126,029	67	137,086
68	Temporarily restricted		68	
69	Permanently restricted		69	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, and column (B) must equal line 21)	126,029	73	137,086
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	215,063	74	235,198

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 26)

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total revenue, gains, and other support per audited financial statements	a	1,481,440
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments		\$
(2)	Donated services and use of facilities		\$
(3)	Recoveries of prior year grants		\$
(4)	Other (specify)		\$
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,481,440
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990		\$
(2)	Other (specify)		\$
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	1,481,440

a	Total expenses and losses per audited financial statements	a	1,470,383
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities		\$
(2)	Prior year adjustments reported on line 20, Form 990		\$
(3)	Losses reported on line 20, Form 990		\$
(4)	Other (specify)		\$
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,470,383
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990		\$
(2)	Other (specify)		\$
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,470,383

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see Specific Instructions on page 26)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 9		100,000	-0-	-0-

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule - see Specific Instructions on page 27 SEE STATEMENT 10

Part VI Other Information (See Specific Instructions on page 27)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b	If "Yes," enter the name of the organization FAMILY LIFE FOUNDATION, INC and check whether it is <input checked="" type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditure See line 81 instructions	81 a	NONE
b	Did the organization file Form 1120-POL for this year?	81 b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82 a	X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82 b	NONE
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83 a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83 b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84 a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84 b	N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85 a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85 b	N/A
c	Dues, assessments, and similar amounts from members	85 c	N/A
d	Section 162(e) lobbying and political expenditures	85 d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85 e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85 f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85 g	X
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85 h	X
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86 a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86 b	N/A
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87 a	N/A
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87 b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 N/A , section 4912 N/A , section 4955 N/A		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89 b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		NONE
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		NONE
90 a	List the states with which a copy of this return is filed CALIFORNIA		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90 b	28
91	The books are in care of KAREN ORTNER Telephone no 530-751-1321 Located at 1721 CLAIRE COURT, YUBA CITY, CA ZIP + 4 95993		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	NONE

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					1,483,055
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	102	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	-1,717	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				-1,615.	1,483,055
105 Total (add line 104, columns (B), (D), and (E))					1,481,440

Note Line 105 plus line 1d, Part I, should equal the amount on line 12 Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32.)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	STMT 11

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here

Under penalties of perjury, I declare that I have examined this return and belief it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has knowledge.

Signature of officer: Thomas L. O'Brien

Type or print name and title: Thomas L. O'Brien, Act

Paid Preparer's Use Only

Preparer's signature: Melissa Callicott

Firm's name (or yours if self-employed), address, and ZIP + 4: MELISSA CALLICOTT, 6646 BELL BLUFF AVE, SAN DIEGO, CA

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information - (See separate instructions.)

OMB No 1545 0047

2001

Department of the Treasury
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization **WILLOW GLEN CARE CENTER**
C/O THOMAS L. ORTNER

Employer identification number
68-0386402

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>JEFFERY PAYNE</u> ----- 2290 FORREST LANE YUBA CITY, CA 95993	PROGRAM DIRECTOR 40	55,370	NONE	NONE

Total number of other employees paid over \$50,000 ▶	NONE			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>ORTNER & ASSOCIATES</u> ----- 1721 CLAIRE COURT, YUBA CITY, CA 95993	MANAGEMENT SERVICES	195,109.

Total number of others receiving over \$50,000 for professional services ▶	NONE	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ. Schedule A (Form 990 or 990-EZ) 2001

Part III Statements About Activities (See page 2 of the instructions)

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation...; 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts...; 3. Does the organization make grants for scholarships, fellowships, student loans, etc?; 4. Do you have a section 403(b) annuity plan for your employees?; Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box)

- 5 [] A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
6 [] A school Section 170(b)(1)(A)(ii) (Also complete Part V)
7 [] A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
8 [] A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
9 [] A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state
10 [] An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)
11a [] An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A.)
11b [] A community trust Section 170(b)(1)(A)(vii) (Also complete the Support Schedule in Part IV-A)
12 [X] 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 charitable, etc., 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) (Also complete the Support Schedule in Part IV-A)
13 [] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above.

- 14 [] An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A - Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc. purpose	1,337,079	1,110,013	933,145	905,471	4,285,708
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	145	207	140	247	739
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	1,337,224	1,110,220	933,285	905,718	4,286,447
24 Line 23 minus line 17	145	207	140	247	739
25 Enter 1% of line 23	13,372	11,102	9,333	9,057	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24 NOT APPLICABLE				26a
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c
d Add Amounts from column (e) for lines 18 _____ 19 _____					26d
22 _____ 26b _____					
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year				
(2000) _____ (1999) _____ (1998) _____ (1997) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year					
(2000) _____ (1999) _____ (1998) _____ (1997) _____					
c Add Amounts from column (e) for lines 15 _____ 16 _____					27c 4,285,708
17 <u>4,285,708</u> 20 _____ 21 _____					
d Add Line 27a total _____ and line 27b total _____					27d
e Public support (line 27c total minus line 27d total)					27e 4,285,708
f Total support for section 509(a)(2) test Enter amount on line 23, column (e)					27f 4,286,447
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 99.9828 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0.0172 %
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15					

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement.)		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

(To be completed ONLY by an eligible organization that filed Form 5768) NOT APPLICABLE

- Check a if the organization belongs to an affiliated group
- Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is -	41	
	Not over \$500 000 20% of the amount on line 40	}	
	Over \$500 000 but not over \$1,000,000 \$100 000 plus 15% of the excess over \$500 000		
	Over \$1 000 000 but not over \$1,500 000 \$175 000 plus 10% of the excess over \$1,000,000		
	Over \$1 500,000 but not over \$17,000,000 \$225 000 plus 5% of the excess over \$1,500,000		
	Over \$17 000 000 \$1 000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

NOT APPLICABLE

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

Table with 3 columns: Question, Yes, No. Rows include: a Transfers from the reporting organization to a noncharitable exempt organization of (i) Cash, (ii) Other assets; b Other transactions (i) Sales or exchanges of assets, (ii) Purchases of assets, (iii) Rental of facilities, (iv) Reimbursement arrangements, (v) Loans or loan guarantees, (vi) Performance of services; c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? [] Yes [X] No

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return
WILLOW GLEN CARE CENTER
 Business or activity to which this form relates

GENERAL DEPRECIATION

Part I Election To Expense Certain Tangible Property Under Section 179
 Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2
3	Threshold cost of section 179 property before reduction in limitation	3
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5
6	(a) Description of property	(b) Cost (business use only)
7	Listed property Enter the amount from line 29	7
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2000 Form 4562	10
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12
13	Carryover of disallowed deduction to 2002 Add lines 9 and 10, less line 12 . . . ▶	13

Note Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for certain property (other than listed property) acquired after September 10, 2001 (see page 3 of the instructions)	14
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16
		10,236

Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2001	17
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>

Section B - Assets Placed in Service During 2001 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See page 6 of the instructions)

21	Listed property Enter amount from line 28	21	3,869
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations - see Instr	22	14,105
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution See page 8 of the instructions for limits for passenger automobiles)

Table with columns for property type, date placed in service, business/investment use percentage, cost or other basis, basis for depreciation, recovery period, method/convention, depreciation deduction, and elected section 179 cost. Includes rows 25-29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

Table with columns for vehicle 1 through 6 and rows 30-36 regarding miles driven and personal use availability.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions)

Table with columns for Yes/No and rows 37-41 regarding policy statements and requirements for vehicle use.

Part VI Amortization

Table with columns for description of costs, date amortization begins, amortizable amount, code section, amortization period or percentage, and amortization for this year. Includes rows 42-44.

Description of Property
GENERAL DEPRECIATION

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Reduction in basis	Basis for depreciation	Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
ECOWATER SOFTENER	11/19/1997	4,501	100 000			4,501	2,304	2,947	SL		7 000				643
TILE & FLOORING	02/22/2001	2,540	100 000			2,540	121	484	SL		7 000				363
CARPET	02/15/2001	11,683	100 000			11,683	695	2,364	SL		7 000				1,669
CARPET INSTALLATIO	03/16/2001	2,500	100 000			2,500	89	446	SL		7 000				357
HANDRAILS	03/16/2001	4,042	100 000			4,042	144	721	SL		7 000				577
STORAGE SKED	03/15/2001	28,697	100 000			28,697	245	981	SL		39 000				736
CONVECTION OVEN	04/23/2001	2,140	100 000			2,140	51	357	SL		7 000				306
FRONT LOBBY REMODL	06/13/2001	5,420	100 000			5,420	12	151	SL		39 000				139
DINING ROOM REMODL	06/13/2001	11,905	100,000			11,905	25	330	SL		39 000				305
FURNITURE	06/15/2001	7,899	100 000			7,899	94	1,222	SL		7 000				1,128
DEPOSIT FOR FURN	10/03/2001	600	100 000			600		64	SL		7 000				64
CARPET INSTALL	06/15/2001	5,404	100 000			5,404	64	836	SL		7 000				772
TILE	06/15/2001	3,000	100 000			3,000	36	465	SL		7 000				429
WASHING MACHINE X3	11/02/2000	1,991	100 000			1,991	190	474	SL		7 000				284
LOBBY FURNITURE	10/03/2001	600	100 000			600		64	SL		7 000				64
CARPET INSTALLATN	08/04/2001	4,600	100 000			4,600		595	SL		7 000				595
CARPET & TILE	10/09/2001	6,602	100 000			6,602		668	SL		7 000				668
DRYER	10/11/2001	1,951	100 000			1,951		197	SL		7 000				197
STEEL COUNTER	10/19/2001	922	100 000			922		93	SL		7 000				93
Less Retired Assets															
Subtotals															

Listed Property

Asset description	Date placed in service	Cost or basis	Bus %	179 exp reduction in basis	Reduction in basis	Basis for depreciation	Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired
JSA
1X9024 5 000

Description of Property
GENERAL DEPRECIATION

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Reduction in basis	Basis for depreciation	Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
PHONE SYSTEM	11/05/2001	3,223	100 000			3,223		430	SL		5 000				430
PHONE INSTALLATION	11/19/2001	350	100 000			350		44	SL		5 000				44
LIGHT COVERS	11/21/2001	1,238	100 000			1,238		111	SL		7 000				111
LIGHT COVERS	12/20/2001	1,237	100 000			1,237		97	SL		7 000				97
REFRIG/FREEZER	04/24/2002	6,936	100 000			6,936		165	SL		7 000				165
Less Retired Assets															
Subtotals		119,981					4,070	14,306							10,236

Listed Property

VAN	05/20/2000	4,995	100 000			4,995	1,112		SL		5 000				666
VAN	11/22/2000	16,014	100 000			16,014	2,135	5,338	SL		5 000				3,203
Less Retired Assets .		4,995				4,995	1,112								
Subtotals		16,014				16,014	2,135	5,338							3,869
TOTALS		135,995					6,205	19,644							14,105

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
ORGANIZATN COSTS	08/01/1996	870	870	870	A	5 000	
TOTALS		870	870	870			

*Assets Retired
JSA
1X9024 5 000

FORM 990, PART II - OTHER EXPENSES

=====

DESCRIPTION -----	TOTAL -----	PROGRAM SERVICES -----	MANAGEMENT AND GENERAL -----
ACTIVITY SUPPLIES	5.	5.	
ADMINISTRATIVE SERVICES	195,109.	156,087.	39,022.
ADVERTISING	1,201.		1,201.
BANK CHARGES	119.		119.
CONTRACT SERVICES	29,948.	29,948.	
FACILITY LEASE	135,400.	128,630.	6,770.
FURNITURE LEASE	20,124.	19,118.	1,006.
FOOD & SUPPLIES	135,953.	135,953.	
HOUSEKEEPING SUPPLIES	3,392.	3,392.	
INSURANCE	39,845.	19,923.	19,922.
INSURANCE - WORKERS COMPS.	55,243.	44,194.	11,049.
LICENSING & CERTIFICATION	3,289.	3,289.	
MAINTENANCE & GROUNDS	55,150.		55,150.
MEALS & ENTERTAINMENT	10,120.		10,120.
MEDICAL EXPENSES	1,656.	1,656.	
MISCELLANEOUS	4.		4.
MOBILE CLASSROOM LEASE	7,028.	7,028.	
OFFICE EXPENSE	5,355.	1,071.	4,284.
REPAIRS	9,372.	9,372.	
SEMINARS & EDUCATION	3,850.	3,850.	
SUBSCRIPTIONS	731.		731.
UTILITIES	32,553.	26,042.	6,511.
VEHICLE EXPENSE	2,400.	2,400.	
TOTALS	747,847.	591,958.	155,889.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

=====

THE PRIMARY EXEMPT PURPOSE IS TO PROVIDE SERVICE TO THE ELDERLY AND
OTHER ADULTS WHO ARE MENTALLY ILL.

FORM 990, PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION

EXPENSES

THE ORGANIZATION'S PRIMARY EXEMPT PURPOSE IS SERVING ELDERLY
AND OTHER ADULTS WITH DEMENTIA AND OTHER MENTAL HEALTH
CONDITIONS. THE PROGRAM PROVIDES LONG TERM MENTAL HEALTH
AND RESIDENTIAL CARE.

1,091,642

TOTAL

1,091,642
=====

LAND, BUILDINGS, EQUIPMENT NOT HELD FOR INVESTMENT

ASSET DESCRIPTION	METHOD/ CLASS	FIXED ASSET DETAIL				ACCUMULATED DEPRECIATION DETAIL			
		BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
ORGANIZATN COSTS	SL	870			870	870			870
ECOWATER SOFTENER	SL	4,501			4,501	2,304	643		2,947
VAN	SL	4,995		4,995		1,112.	666	1,778	
TILE & FLOORING	SL	2,540			2,540	121	363.		484
CARPET	SL	11,683			11,683	695	1,669		2,364
CARPET INSTALLATIOC	SL	2,500			2,500	89	357		446
HANDRAILS	SL	4,042			4,042	144	577		721
STORAGE SHED	SL	28,697			28,697	245	736		981
CONVECTION OVEN	SL	2,140			2,140	51	306		357
FRONT LOBBY REMODLF	SL	5,420			5,420	12	139		151
DINING ROOM REMODLD	SL	11,905			11,905	25	305		330
FURNITURE	SL	7,899			7,899	94	1,128		1,222
DEPOSIT FOR FURN	SL		600		600		64		64
CARPET INSTALL	SL	5,404			5,404	64	772		836
TILE	SL	3,000			3,000	36	429		465
VAN	SL	16,014			16,014	2,135	3,203		5,338
WASHING MACHINE X3W	SL	1,991			1,991	190	284		474
LOBBY FURNITURE	SL		600		600		64		64

LAND, BUILDINGS, EQUIPMENT NOT HELD FOR INVESTMENT

ASSET DESCRIPTION	METHOD/ CLASS	FIXED ASSET DETAIL				ACCUMULATED DEPRECIATION DETAIL			
		BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
CARPET INSTALLATN	SL		4,600		4,600		595		595
CARPET & TILE	SL		6,602		6,602		668		668
DRYER	SL		1,951		1,951		197		197
STEEL COUNTER	SL		922		922		93		93
PHONE SYSTEM	SL		3,223		3,223		430		430
PHONE INSTALLATION	SL		350		350		44		44
LIGHT COVERS	SL		1,238		1,238		111		111
LIGHT COVERS	SL		1,237		1,237		97		97
REFRIG/FREEZER	SL		6,936		6,936		165		165
TOTALS		<u>113,601</u>			<u>136,865</u>	<u>8,187</u>			<u>20,514</u>

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION	ENDING BOOK VALUE
WELLS FARGO LEASE	2,482.
TOTALS	2,482.

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
=====

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----
JOHN OLSEN 2290 FORREST LANE YUBA CITY, CA 95993-9340	CHAIRMAN 1-3	NONE
HOUSTON W. TAYLOR, JR. 2290 FORREST LANE YUBA CITY, CA 95993-9340	DIRECTOR 1-3	NONE
TIM BRUNER 2290 FORREST LANE YUBA CITY, CA 95993-9340	DIRECTOR 1-3	NONE
MARIE CAREY 2290 FORREST LANE YUBA CITY, CA 95993-9340	SECRETARY 1-3	NONE
SUE TAYLOR 2290 FORREST LANE YUBA CITY, CA 95993-9340	TREASURER 1-3	NONE
JACKIE COYLE 2290 FORREST LANE YUBA CITY, CA 95993-9340	DIRECTOR 1-3	NONE
THOMAS L. ORTNER 1721 CLAIRE COURT YUBA CITY, CA 95993	ADMINISTRATOR 40	100,000.
	GRAND TOTALS	----- 100,000. =====

FORM 990, PART V - COMPENSATION PROVIDED BY RELATED ORGANIZATION

=====

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----
FAMILY LIFE FOUNDATION 33-0340175		
THOMAS L. ORTNER 1721 CLAIRE COURT YUBA CITY, CA 95993	ADMINISTRATOR 40	18,000.
	GRAND TOTALS	----- 18,000. =====

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
-------------	--

93G	THE ORGANIZATION PROVIDED FACILITIES FOR LONG TERM MENTAL HEALTH AND RESIDENTIAL CARE TO THE ELDERLY AND OTHER ADULTS WITH DEMENTIA OR OTHER MENTAL HEALTH CONDITIONS. RESIDENTS ARE REFERRED BY COUNTY AGENCIES OR COMMUNITY MENTAL HEALTH CARE PROVIDERS. THE PROGRAM INCLUDES CONTINUOUS DIAGNOSTIC ASSESSMENT, MAINTENANCE OF THE MENTAL HEALTH CONDITION, REHABILITATION AND TRANSITIONAL PLANNING WITH APPROPRIATE REFERRALS. RESIDENTS RECEIVE SPECIALTY MENTAL HEALTH AND REHABILITATION SERVICES IN A SAFE ENVIRONMENT.
-----	--

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

=====

SEE FORM 990, PART V

Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts
 Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return ▶ See separate instructions

Name(s) shown on return WILLOW GLEN CARE CENTER C/O THOMAS L ORTNER	Identifying number 68-0386402
---	---

1 Enter the gross proceeds from sales or exchanges reported to you for 2001 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (See instructions)

(a) Description of property	(b) Date acquired (mo day yr)	(c) Date sold (mo , day, yr)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2 SEE STATEMENT 1						-1,717

3 Gain, if any, from Form 4684, line 39	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	
7 Combine lines 2 through 6 Enter the gain or (loss) here and on the appropriate line as follows	7	-1,717.
Partnerships (except electing large partnerships) Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6 Skip lines 8, 9, 11, and 12 below		
S corporations Report the gain or (loss) following the instructions for Form 1120S, Schedule K, lines 5 and 6 Skip lines 8, 9, 11, and 12 below, unless line 7 is a gain and the S corporation is subject to the capital gains tax		
All others If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9 If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below		
8 Nonrecaptured net section 1231 losses from prior years (see instructions)	8	
9 Subtract line 8 from line 7 If zero or less, enter -0- Also enter on the appropriate line as follows (see instructions)	9	
S corporations Enter any gain from line 9 on Schedule D (Form 1120S), line 15, and skip lines 11 and 12 below		
All others If line 9 is zero, enter the gain from line 7 on line 12 below If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the gain from line 9 as a long-term capital gain on Schedule D		

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less)

11 Loss, if any, from line 7	11	(1,717)
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions)	17	
18 Combine lines 10 through 17 Enter the gain or (loss) here and on the appropriate line as follows	18	-1,717
a For all except individual returns Enter the gain or (loss) from line 18 on the return being filed		
b For individual returns:		
(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22 Identify as from "Form 4797, line 18b(1)" See instructions		
(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1) Enter here and on Form 1040, line 14		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

Table with columns for (a) Description of section 1245, 1250, 1252, 1254, or 1255 property, (b) Date acquired, and (c) Date sold. Includes sub-rows for Property A, B, C, and D.

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30

Summary table with rows 30-32 for Total gains, Add property columns, and Subtract line 31 from line 30.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (See instructions)

Table with columns for (a) Section 179 and (b) Section 280F(b)(2), with rows 33-35 for Section 179 expense, Recaptured depreciation, and Recapture amount.

Description	Date Acquired	Date Sold	Gross Sales Price	Depreciation Allowed or Allowable	Cost or Other Basis	Gain or (Loss) for entire year
VAN	05/20/2000	02/28/2002	1,500.	1,778.	4,995.	-1,717
Totals						-1,717

FEDERAL FOOTNOTES

SCHEDULE A - FORM 990

PART III - STATEMENTS ABOUT ACTIVITIES:

LINE 2A:

PAYMENTS TO THOMAS L. ORTNER FOR LEASE OF FURNITURE USED
IN FACILITY PER HIS AGREEMENT WITH THE ORGANIZATION.
FURNITURE LEASE \$9,000

LINE 2D:

REIMBURSEMENT OF EXPENSES PAID BY THOMAS L. ORTNER FOR
THE BENEFIT OF THE ORGANIZATION. REIMBURSEMENT REQUIRES
A DETAILED EXPENSE REPORT ALONG WITH RECEIPTS. EXPENSE
REPORTS ARE APPROVED BY UNRELATED BOARD MEMBERS FOR
PAYMENT. REIMBURSED EXPENSES EXCEEDED \$1,000.

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box

• If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization WILLOW GLEN CARE CENTER	Employer identification number
	C/O THOMAS L ORTNER	68-0386402
	Number, street, and room or suite no. If a P O box, see instructions	
	2290 FORREST LANE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	YUBA CITY, CA 95993-9340	

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T(sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• If the organization does **not** have an office or place of business in the United States, check this box

• If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole group**, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until 02/17, 2003, to file the exempt organization return for the organization named above. The extension is for the organization's return for calendar year _____ or tax year beginning 07/01, 2001, and ending 06/30, 2002

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Signature and Verification

Under penalties of perjury I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete and that I am authorized to prepare this form.

Signature ▶ Thomas L Ortner Title ▶ Administrator Date ▶ 11-14-02

For Paperwork Reduction Act Notice, see Instruction Form **8868** (12 2000)

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box

Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time - Must File Original and One Copy.

Form section with fields: Type or print, Name of Exempt Organization (WILLOW GLEN CARE CENTER), Employer identification number (68-0386402), File by the extended due date for filing the return, Number, street, and room or suite no (2290 FORREST LANE), City, town or post office, state, and ZIP code (YUBA CITY, CA 95993-9340)

Check type of return to be filed (File a separate application for each return)

Form section with checkboxes for various forms: Form 990 (checked), Form 990-EZ, Form 990-T (sec 401(a) or 408(a) trust), Form 1041-A, Form 5227, Form 8870, Form 990-BL, Form 990-PF, Form 990-T (trust other than above), Form 4720, Form 6069

STOP Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868

If the organization does not have an office or place of business in the United States, check this box

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box If it is for part of the group check this box and attach a list with the names and EINs of all members the extension is for

Form section with fields: I request an additional 3-month extension of time until (05/15/2003), For calendar year (), or other tax year beginning (07/01/2001) and ending (06/30/2002), If this tax year is for less than 12 months, check reason (Initial return, Final return, Change in accounting period), State in detail why you need the extension (ADDITIONAL TIME IS NEEDED TO COMPILE INFORMATION TO PREPARE A COMPLETE AND ACCURATE TAX RETURN)

Form section with fields: 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$, 8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$, 8c Balance Due. Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$

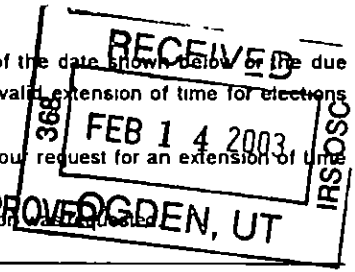
Signature and Verification

Under penalties of perjury I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief it is true correct and complete and that I am authorized to prepare this form

Signature and Title fields: Signature (Thomas L. Ortner), Title (Administrator), Date (2-9-03)

Notice to Applicant - To Be Completed by the IRS

Form section with checkboxes for IRS approval: We have approved this application Please attach this form to the organization's return (checked), We have not approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return, We have not approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10-day grace period, We cannot consider this application because it was filed after the due date of the return for which an extension was requested, Other



FEB 21 2003

Director and By fields: Director (), By (LINDA WEISKOPE, FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN), Date ()

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Form section with fields: Type or print, Name, Number and street (include surte, room, or apt no) Or a P O box number, City or town, province or state, and country (including postal or ZIP code)

JSA