

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 ROSEWOOD CARE CENTER, C/O THOMAS L ORTNER, 1721 CLAIRE COURT, YUBA CITY, CA 95993. D Employer identification number 68-0455379. E Telephone number (530) 751-1321. F Accounting method: Cash, Accrual (checked), Other (specify)

G Web site. J Organization type (check only one) X 501(c) (3) (insert no) 4947(a)(1) or 527. K Check here if the organization's gross receipts are normally not more than \$25,000. L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 401,421. H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? Yes No (checked). H(b) If "Yes" enter number of affiliates. H(c) Are all affiliates included? Yes No. H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No (checked). I Enter 4-digit GEN. M Check X if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

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

Table with 21 rows and 3 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts (401,356); 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments (65); 5 Dividends and interest from securities; 6a Gross rents, 6b Less rental expenses, 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory, 8b Less cost or other basis and sales expenses, 8c Gain or (loss); 9 Net gain or (loss) (combine line 8c, columns (A) and (B)); 9a Gross revenue (not including \$ of contributions reported on line 1a), 9b Less direct expenses other than fundraising expenses, 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances, 10b Less cost of goods sold, 10c Gross profit or (loss) from sales of inventory; 11 Other revenue (from Part VII, line 103); 12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) (401,421); 13 Program services (from line 44, column (B)) (233,617); 14 Management and general (from line 44, column (C)) (111,814); 15 Fundraising (from line 44, column (D)); 16 Payments to affiliates (attach schedule); 17 Total expenses (add lines 16 and 44, column (A)) (345,431); 18 Excess or (deficit) for the year (subtract line 17 from line 12) (55,990); 19 Net assets or fund balances at beginning of year (from line 73, column (A)) (-15,850); 20 Other changes in net assets or fund balances (attach explanation); 21 Net assets or fund balances at end of year (combine lines 18, 19, and 20) (40,140).

SCANNED MAY 14 2003

OGDEN, UT MAY 0 2003 S-OSC

For Paperwork Reduction Act Notice, see the separate instructions

3 ISP

Part II 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	44,800	8,960	35,840	
26 Other salaries and wages	26	119,808	95,846	23,962	
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	11,335	9,068	2,267	
30 Professional fundraising fees	30				
31 Accounting fees	31	4,500	900	3,600	
32 Legal fees	32				
33 Supplies	33				
34 Telephone	34	3,723	3,537	186	
35 Postage and shipping	35				
36 Occupancy	36	30,701	29,166	1,535	
37 Equipment rental and maintenance	37				
38 Printing and publications	38				
39 Travel	39	928	464	464	
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42				
43 Other expenses not covered above (itemize) STMT 1	43a	129,636	85,676	43,960	
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	345,431	233,617	111,814	

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 2**

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 3					
		(Grants and allocations \$ _____)			233,617
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)					233,617

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

Note		(A)		(B)
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year
Assets	45 Cash - non-interest-bearing		45	
	46 Savings and temporary cash investments	3,841	46	55,535
	47a Accounts receivable	8,800		
	b Less allowance for doubtful accounts		47c	8,800
	48a Pledges receivable			
	b Less allowance for doubtful accounts		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)			
	b Less allowance for doubtful accounts		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			
	b Less accumulated depreciation (attach schedule)		55c	
	56 Investments - other (attach schedule)		56	
	57a Land, buildings, and equipment basis			
	b Less accumulated depreciation (attach schedule)		57c	
	58 Other assets (describe <input type="checkbox"/> STMT 4)		78	58
59 Total assets (add lines 45 through 58) (must equal line 74)	23,723	59	64,413	
Liabilities	60 Accounts payable and accrued expenses	39,573	60	24,273
	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"/>)		65	
66 Total liabilities (add lines 60 through 65)	39,573	66	24,273	
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	-15,850	67	40,140
	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)	-15,850	73	40,140	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	23,723	74	64,413	

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	401,421
b	Amounts included on line a but not on line 12, Form 990	b	
(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	401,421
d	Amounts included on line 12, Form 990 but not on line a	d	
(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	401,421

a	Total expenses and losses per audited financial statements	a	345,431
b	Amounts included on line a but not on line 17, Form 990	b	
(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	345,431
d	Amounts included on line 17, Form 990 but not on line a	d	
(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	345,431

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 5		44,800	-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

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 76 through 92 regarding organizational activities, financials, and reporting.

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					401,356
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	65	
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					
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))				65	401,356
105 Total (add line 104, columns (B), (D), and (E))					401,421

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 6

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)

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

Please Sign Here

Signature of officer: Thomas L. Outer Date: 4-27-03

Type or print name and title: Thomas L. Outer Executive Director

Preparer's Use Only

Preparer's signature: Melissa Callcott Date: 4/27/03 Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. V): 508-17-2008

Firm's name (or yours if self-employed): MELISSA CALLICOTT, CPA EIN: _____

address and ZIP + 4: 6646 BELL BLUFF AVENUE #B SAN DIEGO, CA 92119 Phone no: 619-583-3451

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

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

2001

Supplementary Information - (See separate instructions)

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 **ROSEWOOD CARE CENTER**
C/O THOMAS L ORTNER

Employer identification number
68-0455379

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

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

Table with 3 columns: Question, Yes, No. Rows include: 1. Lobbying activities; 2. Acts with substantial contributors; 2a-e. Sale, exchange, or leasing of property; Lending of money; Furnishing of goods; Payment of compensation; Transfer of assets; 3. Grants for scholarships; 4. Annuity plan.

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...
6. A school...
7. A hospital...
8. A Federal, state, or local government...
9. A medical research organization...
10. An organization operated for the benefit of a college...
11a. An organization that normally receives a substantial part of its support...
11b. A community trust...
12. An organization that normally receives (1) more than 33 1/3% of its support...
13. An organization that is not controlled by any disqualified persons...
14. An organization organized and operated to test for public safety

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	277,329	NONE	NONE	NONE	277,329
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	38	NONE	NONE	NONE	38
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	277,367	NONE	NONE	NONE	277,367
24 Line 23 minus line 17	38	NONE	NONE	NONE	38
25 Enter 1% of line 23	2,774	NONE	NONE	NONE	
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 _____ 22 _____ 26b _____					▶ 26d
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 _____ 17 277,329 20 _____ 21 _____					▶ 27c 277,329
d Add Line 27a total _____ and line 27b total _____					▶ 27d
e Public support (line 27c total minus line 27d total)					▶ 27e 277,329
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					▶ 27f 277,367
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					▶ 27g 99.9863 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					▶ 27h 0.0137 %
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 (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
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 - 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	41	
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)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(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 with a noncharitable exempt organization, (ii) Purchases of assets from a noncharitable exempt organization, (iii) Rental of facilities, equipment, or other assets, (iv) Reimbursement arrangements, (v) Loans or loan guarantees, (vi) Performance of services or membership or fundraising solicitations; 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 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'.

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	PROGRAM SERVICES	MANAGEMENT AND GENERAL
ADMINISTRATIVE SERVICES	6,460.	25,836.
BANK CHARGES	5.	5.
CONTRACT SERVICES	11,269.	11,269.
FOOD & SUPPLIES	28,166.	28,166.
FURNITURE/EQUIP LEASE	8,077.	7,673.
INSURANCE	5,381.	2,690.
INSURANCE - WORKER'S COMPENS.	14,799.	11,839.
LICENSING & CERTIFICATION	1,172.	1,172.
MEATS & ENTERTAINMENT	6,892.	6,892.
MEDICAL EXPENSE	1,819.	1,819.
MISCELLANEOUS EXPENSE	2,184.	2,184.
OFFICE EXPENSE	2,325.	465.
REPAIRS & MAINTENANCE	5,349.	5,349.
SEMINARS & EDUCATION	535.	535.
SUBSCRIPTIONS	131.	131.
UTILITIES	9,236.	8,774.
TOTALS	129,636.	85,676.
		43,960.

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

THE PRIMARY EXEMPT PURPOSE IS TO PROVIDE RESIDENTIAL SERVICES FOR
ADULTS WHO ARE MENTALLY ILL.

FORM 990, PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION

EXPENSES

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

233,617

TOTAL

233,617

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	ENDING BOOK VALUE
-----	-----
DEPOSITS	78.
TOTALS	78.
	----- =====

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

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----
JEFF PAYNE 1721 CLAIRE COURT YUBA CITY, CA 95993	CHAIRMAN 1-3	NONE
CARRIE BEVACQUA 1721 CLAIRE COURT YUBA CITY, CA 95993	SEC/TREASURER 1-3	NONE
TRISHANNE LININGER 1721 CLAIRE COURT YUBA CITY, CA 95993	DIRECTOR 1-3	NONE
ARNE HYSON 1721 CLAIRE COURT YUBA CITY, CA 95993	DIRECTOR 1-3	NONE
THOMAS ORTNER 1721 CLAIRE COURT YUBA CITY, CA 95993	EXECUTIVE DIRECTOR 15	24,000.
BRENDA MOORE 1721 CLAIRE COURT YUBA CITY, CA 95993	ADMINISTRATOR 20	20,800.
	GRAND TOTALS	44,800. =====

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 FOR ADULTS WITH DEMENTIA OR OTHER MENTAL HEALTH CONDITIONS. RESIDENTS ARE REFERRED BY COUNTY AGENCIES OR COMMUNITY HEALTH CARE PROVIDERS. RESIDENTS RECEIVE SPECIALTY MENTAL HEALTH AND REHABILITATION SERVICES IN A SAFE ENVIRONMENT.
-----	--

SCHEDULE A, PART III - EXPLANATION FOR LINE 2A

PAYMENTS TO THOMAS L. ORTNER FOR LEASE OF FURNITURE/EQUIPMENT USED IN FACILITY PER HIS AGREEMENT WITH THE ORGANIZATION.

FURNITURE LEASE: \$6,000

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

SEE FORM 990, PART V

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	ROSEWOOD CARE CENTER	Employer identification number
		C/O THOMAS L ORTNER	68-0455379
	Number, street, and room or suite no. If a P O box, see instructions	1721 CLAIRE COURT	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	YUBA CITY, CA 95993	

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 ▶ Executive Director Date ▶ 11-14-02

For Paperwork Reduction Act Notice, see Instruction

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

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization ROSEWOOD CARE CENTER	Employer identification number 68-0455379
	C/O THOMAS L. ORTNER	For IRS use only
	Number, street, and room or suite no. If a P O box, see instructions 1721 CLAIRE COURT	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions YUBA CITY, CA 95993	

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

Form 990
 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

4 I request an additional 3-month extension of time until 05/15/2003
 5 For calendar year _____, or other tax year beginning 07/01/2001 and ending 06/30/2002
 6 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period
 7 State in detail why you need the extension ADDITIONAL TIME IS NEEDED TO COMPILE

INFORMATION TO PREPARE A COMPLETE AND ACCURATE TAX RETURN

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 \$ _____
 b 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 \$ _____
 c **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

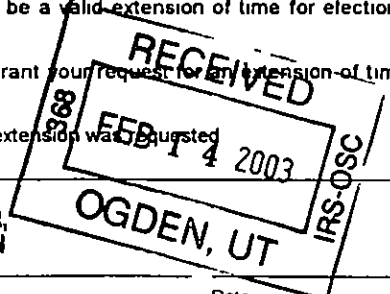
Under penalties of perjury I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete and that I am authorized to prepare this form.

Signature Thomas L. Ortner Title Executive Director Date 2-9-03

Notice to Applicant - To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- 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, we are not granting 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 _____

EXTENSION APPROVED
FEB 21 2003
 LINDA WEISKOPF, FIELD DIRECTOR,
 SUBMISSION PROCESSING, OGDEN



Director _____ 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

Type or print	Name
	Number and street (include suite, room, or apt no.) Or a P O box number
	City or town, province or state, and country (including postal or ZIP code)

JSA