

C&E 946

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SCANNED MAY 06 2019

Form 990 Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

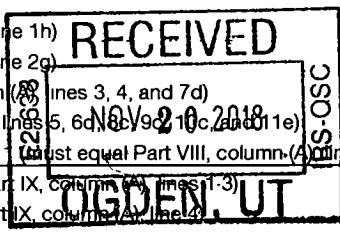
OMB No 1545-0047 2017 Open to Public Inspection

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

Form 990 header section including organization name (WESTMINSTER GARDENS), EIN (95-1644046), address (516 BURCHETT STREET, GLENDALE, CA 91203), and principal officer (JOHN H. COCHRANE III).

Part I Summary

Summary table with columns for line number, description, Prior Year, and Current Year. Includes rows for mission statement, revenue (7,555,013), expenses (6,995,199), and net assets (5,689,530).



Part II Signature Block

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

Signature block section with fields for officer signature (PAMELA S. CLAASSEN, CHIEF FINANCIAL OFFICER), preparer name, and firm's address.

Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission

A LEADER IN THE SENIOR LIVING INDUSTRY, WESTMINSTER GARDENS HAS LED THE INDUSTRY IN HELPING FORM THE CONTINUING CARE RETIREMENT CONCEPT. WESTMINSTER GARDENS IS A LONG TIME RESPECTED NON-PROFIT PROVIDER OF RESIDENTIAL AND NURSING CARE FOR THE ELDERLY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No X

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No X

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 6,069,767. including grants of \$) (Revenue \$ 7,557,716.)

DIRECT RESIDENT CARE FOR SENIORS IN SIX CALIFORNIA LOCATIONS, INCLUDES INDEPENDENT LIVING AND ASSISTED LIVING, MEMORY CARE, NURSING, AND HOME CARE. ALSO INCLUDES OUTREACH AND WELLNESS SERVICES; SERVICES INCLUDE HOUSING, MEALS PROGRAM, HOUSEKEEPING, MAINTENANCE AND ACTIVITIES.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 6,069,767.

ABDJOR

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 36		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 63		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax exempt interest received or accrued during the year. 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c	Enter the amount of reserves on hand. 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O. 14b		

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

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

Section A. Governing Body and Management

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

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	X	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		X
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	X	
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	X	

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **CA**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records **ANIKAHARTOUNIAN, CPA, VP OF FINANCE - (818) 247-0420**
516 BURCHETT STREET, GLENDALE, CA 91203

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RANDALL STAMPER CHAIR	1.00 10.00	X		X				0.	0.	0.
(2) ALBERT W KELLEY VICE CHAIR	0.50 5.00	X		X				0.	0.	0.
(3) DECLAN BROWN SECRETARY	0.50 5.00	X		X				0.	0.	0.
(4) JUDITH D BAKER DIRECTOR	0.50 5.00	X						0.	0.	0.
(5) WILLIAM J BATTISON DIRECTOR	0.50 2.50	X						0.	0.	0.
(6) MICHELLE HOLMES DIRECTOR	0.50 2.50	X						0.	0.	0.
(7) GLORIA MARSHALL DIRECTOR	0.50 2.50	X						0.	0.	0.
(8) LLOYD HOWARD DIRECTOR	0.50 1.50	X						0.	0.	0.
(9) RICHARD HETTISH DIRECTOR	0.50 2.00	X						0.	0.	0.
(10) DAVID L PIERCE VP FINANCE/CFO	1.00 40.00			X				0.	522,968.	9,076.
(11) DANIEL HUTSON CHIEF STRATEGY OFFICER	1.00 39.00			X				0.	426,320.	12,712.
(12) PAMELA S CLAASSEN CFO	1.00 39.00			X				0.	598,284.	101,093.
(13) LOUISE RANKIN GENERAL COUNSEL	1.00 39.00			X				0.	531,329.	16,698.
(14) JOHN H COCHRANE III PRESIDENT/CEO	1.00 39.00			X				0.	931,560.	14,111.
(15) DANIEL OGUS COO	1.00 39.00			X				0.	681,950.	13,328.
(16) JUANITA FRALEY EX DIRECTOR - FOUNDATION	0.00 40.00				X			0.	203,153.	13,815.
(17) BENJAMIN F BECKLER VP OF PROJECT DEVELOPMENT	1.00 39.00				X			0.	323,127.	7,770.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MICHELLE ESSER VP TALENT MGMT/HR	0.00 40.00				X			0.	346,154.	4,398.
(19) MARC HERRERA VP HEALTHCARE & QUALITY	1.00 39.00				X			0.	288,903.	11,149.
(20) SOPHIA LUKAS VP REGIONAL OPERATIONS MANAGER	10.00 30.00				X			0.	234,068.	7,377.
(21) DENNIS GRADILLAS REGIONAL OPS VP CCRCS	5.00 35.00				X			0.	273,636.	24,296.
(22) TARA MCGUINNESS REGIONAL OPS VP CCRCS	5.00 35.00				X			0.	289,686.	44,377.
(23) TERESE JUNTZ SR VP HR	2.00 38.00				X			0.	557,933.	61,344.
(24) GREGORY BEARCE CHIEF EXEC, CCRCS	2.00 38.00				X			0.	456,960.	11,003.
(25) RUSSELL MAUK CONSTRUCTION REDEV VP	2.00 38.00				X			0.	305,763.	47,557.
(26) ANIKA HARTOONIAN CPA, VP OF FINANCE	2.00 38.00					X		0.	254,374.	10,664.
1b Sub-total								0.	7,226,168.	410,768.
c Total from continuation sheets to Part VII, Section A								0.	633,476.	47,601.
d Total (add lines 1b and 1c)								0.	7,859,644.	458,369.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MORRISON MANAGEMENT SPECIALISTS, 5801 PEACHTREE DUNWOODY RD NE, ATLANTA, GA PROSPEC ENTERPRISES, INC. 2980 FIRST ST SUITE N, LA VERNE, CA 91750	SENIOR DINING CONSTRUCTION	789,952. 673,554.

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

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Religious organizations	1d	97,261.			
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		97,261.			
	Program Service Revenue	2 a ELDERLY RESIDENT INCOM	Business Code 623990	6,507,607.	6,507,607.	
b ENTRANCE FEE AMORTIZAT		623990	858,970.	858,970.		
c						
d						
e						
f All other program service revenue		623990	188,436.	188,436.		
g Total. Add lines 2a-2f			7,555,013.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		21,309.	21,309.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less cost or other basis and sales expenses		18,606.		
		c Gain or (loss)		-18,606.		
	d Net gain or (loss)		-18,606.	-18,606.		
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
		b Less direct expenses	b			
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue See instructions.		7,654,977.	7,557,716.	0.	0.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,664,774.	2,291,909.	372,865.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	386,205.	378,391.	7,814.	
10 Payroll taxes	252,244.	252,244.		
11 Fees for services (non employees)				
a Management				
b Legal	1,772.		1,772.	
c Accounting	18,493.		18,493.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	341,885.	337,671.	4,214.	
12 Advertising and promotion	207,187.	207,108.	79.	
13 Office expenses	54,958.	51,626.	3,332.	
14 Information technology				
15 Royalties				
16 Occupancy	715,410.	715,410.		
17 Travel	33,485.	27,059.	6,426.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,159,604.	1,159,604.		
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUPPLIES	490,371.	472,820.	17,551.	
b REPAIR AND MAINTENANCE	119,768.	119,768.		
c ANCILLARY SERVICES EXPE	24,156.	24,156.		
d BAD DEBT	15,000.		15,000.	
e All other expenses	509,887.	32,001.	477,886.	
25 Total functional expenses. Add lines 1 through 24e	6,995,199.	6,069,767.	925,432.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	1,301.	1	1,300.
	2	Savings and temporary cash investments	424,762.	2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	53,868.	4	79,742.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	25,387.	8	26,672.
	9	Prepaid expenses and deferred charges	35,058.	9	79,384.
	10a	Land, buildings, and equipment - cost or other basis. Complete Part VI of Schedule D	25,696,742.		
	10b	Less: accumulated depreciation	15,276,669.	10c	10,420,073.
	11	Investments - publicly traded securities	1,056,632.	11	1,287,098.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	11,714,459.	15	11,587,384.
16	Total assets. Add lines 1 through 15 (must equal line 34)	23,681,315.	16	23,481,653.	
Liabilities	17	Accounts payable and accrued expenses	401,587.	17	478,296.
	18	Grants payable		18	
	19	Deferred revenue	4,388,098.	19	5,175,691.
	20	Tax-exempt bond liabilities	6,151,945.	20	6,036,304.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	7,784,046.	25	6,101,832.
	26	Total liabilities. Add lines 17 through 25	18,725,676.	26	17,792,123.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 950), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	4,955,639.	27	5,689,530.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	4,955,639.	33	5,689,530.	
34	Total liabilities and net assets/fund balances	23,681,315.	34	23,481,653.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,654,977.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,995,199.
3	Revenue less expenses Subtract line 2 from line 1	3	659,778.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,955,639.
5	Net unrealized gains (losses) on investments	5	36,309.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	37,804.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,689,530.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a	X	
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization WESTMINSTER GARDENS	Employer identification number 95-1644046
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Part I Reason for Public Charity Status (All organizations must complete this part) See instructions

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	47,248.	44,809.	69,731.	111,188.	97,261.	370,237.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	6,112,169.	6,540,869.	7,088,631.	7,334,694.	7,555,013.	34,631,376.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	6,159,417.	6,585,678.	7,158,362.	7,445,882.	7,652,274.	35,001,613.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						35,001,613.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6	6,159,417.	6,585,678.	7,158,362.	7,445,882.	7,652,274.	35,001,613.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	21,781.	29,244.	29,800.	72,733.	21,309.	174,867.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	21,781.	29,244.	29,800.	72,733.	21,309.	174,867.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI)	135,473.	23,998.	15,243.	4,319.		179,033.
13 Total support. (Add lines 9, 10c, 11, and 12.)	6,316,671.	6,638,920.	7,203,405.	7,522,934.	7,673,583.	35,355,513.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	99.00 %
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	98.83 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	.49 %
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	.52 %

19a 33 1/3% support tests - 2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a The organization satisfied the Activities Test. Complete line 2 below.

b The organization is the parent of each of its supported organizations. Complete line 3 below.

c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions)		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 For result greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) POLLY AHADZADEH CONTROLLER	0.00 40.00					X		0.	227,686.	20,314.
(28) JAMES PARK VP COMMUNICATIONS	2.00 38.00					X		0.	199,687.	15,987.
(29) MICAELLA Y KIM DIRECTOR OF HEALTHCARE SERVICES	0.00 40.00					X		0.	206,103.	11,300.
Total to Part VII, Section A, line 1c									633,476.	47,601.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

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

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

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

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

- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Temporarily restricted endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
- (ii) related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		25,696,742.	15,276,669.	10,420,073.

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c) 10,420,073.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) INTERCOMPANY RECEIVABLES	10,843,740.
(2) FUNDS HELD BY TRUSTEE UNDER BOND	625,111.
(3) PREPAID BOND INSURANCE	118,533.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15)	11,587,384.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEPOSITS	45,500.
(3) ACCRUED LIABILITIES	47,000.
(4) REFUNDABLE FEES	6,009,332.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25)	6,101,832.

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a

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

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE CORPORATION IS A CALIFORNIA NONPROFIT CORPORATION AS DESCRIBED IN SECTION 501 (C) (3) OF THE INTERNAL REVENUE CODE AND HAS BEEN GRANTED TAX-EXEMPT STATUS BY THE INTERNAL REVENUE SERVICE AND THE CALIFORNIA FRANCHISE TAX BOARD.

THE CORPORATION ASSESSES UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH THE PROVISIONS OF THE FASB ASC TOPIC 740-10, INCOME TAXES. THE CORPORATION RECOGNIZES THE TAX BENEFIT FROM UNCERTAIN TAX POSITIONS ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITIONS WILL BE SUSTAINED ON EXAMINATION BY THE TAX AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. THE TAX BENEFIT IS MEASURED BASED ON THE LARGEST BENEFIT THAT HAS A GREATER

Part XIII Supplemental Information *(continued)*

THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT. THE CORPORATION RECOGNIZES INTEREST AND PENALTIES RELATED TO INCOME TAX MATTERS IN OPERATING EXPENSES. AS OF DECEMBER 31, 2017 AND FOR THE YEAR ENDED DECEMBER 31, 2017 THERE WERE NO SUCH UNCERTAIN TAX POSITIONS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization

WESTMINSTER GARDENS

Employer identification number

95-1644046

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

- a Receive a severance payment or change-of-control payment?
- b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

- a The organization?
- b Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

- a The organization?
- b Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a	X	
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2017

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAVID L PIERCE VP FINANCE/CFO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	125,164.	144,649.	253,155.	877.	8,199.	532,044.	0.
(2) DANIEL HUTSON CHIEF STRATEGY OFFICER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	264,611.	155,062.	6,647.	458.	12,254.	439,032.	0.
(3) PAMELA S CLAASSEN CFO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	349,691.	236,136.	12,457.	85,493.	15,600.	699,377.	0.
(4) LOUISE RANKIN GENERAL COUNSEL	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	307,363.	206,880.	17,086.	5,775.	10,923.	548,027.	0.
(5) JOHN H COCHRANE III PRESIDENT/CEO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	496,658.	428,526.	6,376.	1,667.	12,444.	945,671.	0.
(6) DANIEL OGUS COO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	382,502.	286,298.	13,150.	650.	12,678.	695,278.	0.
(7) JUANITA FRALEY EX DIRECTOR - FOUNDATION	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	145,340.	53,200.	4,613.	507.	13,308.	216,968.	0.
(8) BENJAMIN F BECKLER VP OF PROJECT DEVELOPMENT	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	219,449.	99,870.	3,808.	740.	7,030.	330,897.	0.
(9) MICHELLE ESSER VP TALENT MGMT/HR	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	7,871.	89,775.	248,508.	974.	3,424.	350,552.	0.
(10) MARC HERRERA VP HEALTHCARE & QUALITY	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	191,749.	90,000.	7,154.	333.	10,816.	300,052.	0.
(11) SOPHIA LUKAS VP REGIONAL OPERATIONS MANAGER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	170,936.	61,250.	1,882.	0.	7,377.	241,445.	0.
(12) DENNIS GRADILLAS REGIONAL OPS VP CCRCS	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	189,309.	81,165.	3,162.	10,898.	13,398.	297,932.	0.
(13) TARA MCGUINNESS REGIONAL OPS VP CCRCS	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	197,225.	73,226.	19,235.	32,357.	12,020.	334,063.	0.
(14) TERESE JUNTZ SR VP HR	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	292,922.	197,779.	67,232.	47,293.	14,051.	619,277.	0.
(15) GREGORY BEARCE CHIEF EXEC, CCRCS	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	312,578.	139,200.	5,182.	533.	10,470.	467,963.	0.
(16) RUSSELL MAUK CONSTRUCTION REDEV VP	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	215,097.	88,597.	2,069.	34,020.	13,537.	353,320.	0.

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(17) ANIKA HARTOUNIAN CPA, VP OF FINANCE	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	187,132.	66,500.	742.	0.	10,664.	265,038.	0.
(18) POLLY AHADZADEH CONTROLLER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	163,496.	60,424.	3,766.	6,817.	13,497.	248,000.	0.
(19) JAMES PARK VP COMMUNICATIONS	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	146,914.	52,502.	271.	10,487.	5,500.	215,674.	0.
(20) MICAELLA Y KIM DIRECTOR OF HEALTHCARE SERVICES	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	148,343.	45,500.	12,260.	5,684.	5,616.	217,403.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 1B:

PART I, LINES 4A-B:

THE ESTATE OF GERALD DINGIVAN \$208,375 RECEIVED MONTHLY DEFERRED SEVERANCE PAYMENTS FROM SCPH DBA: BE.GROUP.

CERTAIN INDIVIDUALS LISTED IN SCHEDULE J PARTICIPATE IN A NON-QUALIFIED DEFERRED COMPENSATION IRC 457(F) PLAN. THE BENEFITS UNDER THE 457(F) PLAN ARE DISCRETIONARY AND DO NOT VEST UNTIL THE PARTICIPANT REACHES AGE 65, DIES, BECOMES DISABLED OR IS INVOLUNTARILY TERMINATED WITHOUT CAUSE. NO BENEFITS ARE DUE TO PARTICIPANTS WHO TERMINATE THEIR EMPLOYMENT PRIOR TO AGE 65. IN THE YEAR THAT PARTICIPANTS TURN 65, MATERIAL AMOUNTS OF ONE-TIME COMPENSATION WILL BE REPORTED IN THE SCHEDULE J.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2017

Open to Public
Inspection

Name of the organization

WESTMINSTER GARDENS

Employer identification number
95-1644046

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

**AND DELIVER PRODUCTS AND SERVICES THAT OFFER OPPORTUNITIES TO PURSUE
ENGAGED, PURPOSEFUL LIVES.**

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

WESTMINSTER GARDENS ACHIEVES ITS CHARITABLE OBJECTIVES THROUGH:

**- EDUCATIONAL ACTIVITIES INVOLVING STAFF, RESIDENTS AND AGING SERVICES
PROFESSIONALS**

**- SUBSIDIZED ALLOWANCES TO RESIDENTS UNABLE TO PAY FULLY ESTABLISHED
RATES**

- PAYMENT FOR ITEMS NOT REIMBURSED BY OTHER 3RD PARTY CONTRACTS

- SUPPORT GROUPS FOR NON-RESIDENTS

- USE OF FACILITIES BY THE COMMUNITY

- COMMUNITY CHARITY AND VOLUNTEER SUPPORT

**- OTHER COMMUNITY BENEFITS TO WESTMINSTER GARDENS AND TO THE COMMUNITY
AT LARGE**

FORM 990, PART VI, SECTION A, LINE 7A:

**AS THE SOLE MEMBER OF WESTMINSTER GARDENS, HUMANGOOD CORNERSTONE (FKA
CORNERSTONE AFFILIATES) EXERCISES ITS DISCRETION AND CONTROL THROUGH THE
APPOINTMENT OF THE BOARD OF DIRECTORS.**

FORM 990, PART VI, SECTION A, LINE 7B:

THE FOLLOWING TRANSACTIONS REQUIRE APPROVAL BY THE MEMBERS:

Name of the organization

WESTMINSTER GARDENS

Employer identification number

95-1644046

- A) MERGER, CONSOLIDATION OR DISSOLUTION OF THE CORPORATION;
- B) AMENDMENT, REPEAL, OR RESTATEMENT OF THE ARTICLES OF INCORPORATION OR BYLAWS;
- C) AGGREGATE BORROWING FOR ANY PURPOSE IN EXCESS OF \$1,000,000;
- D) PURCHASE, SALE, LEASE, DISPOSITION, HYPOTHECATION, EXCHANGE, GIFT, PLEDGE, ENCUMBRANCE OR MORTGAGE OF ANY REAL PROPERTY, AND OF ANY PERSONAL PROPERTY WITH A VALUE IN EXCESS OF \$1,000,000;
- E) APPOINTMENT OF THE INDEPENDENT AUDITOR.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS REVIEWED BY THE CFO AND FURNISHED TO THE BOARD OF DIRECTORS PRIOR TO FILING

FORM 990, PART VI, SECTION B, LINE 12C:

EVERY YEAR, HUMANGOOD SOCIAL (FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES DBA: BE.GROUP) DIRECTORS AND OFFICERS ARE ASKED TO COMPLETE A CONFLICT OF INTEREST DISCLOSURE ALONG WITH A STATEMENT OF COMMITMENT.

IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, DIRECTORS AND OFFICERS MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS AND MEMBERS OF COMMITTEES.

AFTER DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DISCUSSION WITH THE INTERESTED PERSON, HE/SHE SHALL LEAVE THE BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON.

IF THE BOARD OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE A MEMBER HAS FAILED TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, IT SHALL INFORM THE MEMBER OF THE BASIS FOR SUCH BELIEF AND AFFORD THE MEMBER AN

Name of the organization

WESTMINSTER GARDENS

Employer identification number

95-1644046

OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE.

IF, AFTER HEARING THE RESPONSE OF THE MEMBER AND MAKING SUCH FURTHER INVESTIGATION AS MAY BE WARRANTED IN THE CIRCUMSTANCES, THE BOARD OR COMMITTEE DETERMINES THAT THE MEMBER HAS IN FACT FAILED TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, IT SHALL TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.

FORM 990, PART VI, SECTION B, LINE 15A:

COMPENSATION OF THE PRESIDENT AND CHIEF FINANCIAL OFFICER OF HUMANGOOD SOCIAL (FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES DBA: BE.GROUP) IS REVIEWED ANNUALLY FOR MARKET COMPETITIVENESS AND INTERMEDIATE SANCTIONS COMPLIANCE BY A COMPENSATION COMMITTEE OF THE HUMANGOOD BOARD. COMPENSATION OF OTHER OFFICERS AND KEY EMPLOYEES IS REVIEWED BY THE CEO WITH DISCLOSURE TO THE COMPENSATION COMMITTEE. THE HUMANGOOD BOARD MEMBERS AND CEO ARE INDEPENDENT WITH RESPECT TO THE INDIVIDUALS WHOSE COMPENSATION IS BEING REVIEWED. THE BOARD AND PRESIDENT RELY UPON WAGE AND SALARY STUDIES AND/OR REGULAR REVIEW BY A COMPENSATION CONSULTANT TO PROVIDE COMPARABLE SALARY DATA FOR THEIR CONSIDERATION. DECISIONS REGARDING COMPENSATION ARE DOCUMENTED ON A CONTEMPORANEOUS BASIS.

FORM 990, PART VI, SECTION C, LINE 18:

OUR ORGANIZATION MAKES ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC IN SEVERAL WAYS. THEY ARE AVAILABLE IN OUR ANNUAL FILING OF FORM 990 WHICH THE PUBLIC CAN ACCESS THROUGH THE INTERNET AT SUCH SITES AS GUIDESTAR.ORG AND FOUNDATION CENTER ([HTTP://TFCNY.FDNCENTER.ORG/990S/990SEARCH/ESearch.PHP](http://TFCNY.FDNCENTER.ORG/990S/990SEARCH/ESearch.PHP)). ALSO, DUE TO THE TAX EXEMPT BONDS SOME OF OUR ENTITIES HAVE, OUR FINANCIAL STATEMENTS ARE AVAILABLE FROM OUR TAX EXEMPT BOND ISSUANCE DOCUMENTS ON EMMA. OUR ANNUAL REPORTS AND SEVERAL OTHER DOCUMENTS ARE AVAILABLE ON OUR

Name of the organization

WESTMINSTER GARDENS

Employer identification number

95-1644046

COMPANY'S WEBSITE AT WWW.HUMANGOOD.ORG AS WELL AS OUR CONTACT INFORMATION, WHICH THE PUBLIC CAN USE TO OBTAIN OUR ADDRESS AND PHONE NUMBER TO MAKE THE REQUEST FOR ANY OF THIS INFORMATION BY TELEPHONE, MAIL, OR EMAIL.

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE FOR INSPECTION UPON REQUEST. FINANCIAL AND OTHER DATA IS AVAILABLE ON THE ORGANIZATION'S WEBSITE, HUMANGOOD.ORG, AS WELL AS ON THE WEBSITE OF THE MUNICIPAL SECURITIES RULEMAKING BOARD ORGANIZATION (MSRB), AND ELECTRONIC MUNICIPAL MARKET ACCESS, EMMA.MSRB.ORG.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

RELEASED FROM RESTRICTION - PURCHASE OF	
EQUIPMENT/FACILITIES	19,199.
CURRENT YEAR TRANSFER ON NET ASSETS	18,605.
TOTAL TO FORM 990, PART XI, LINE 9	37,804.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization

WESTMINSTER GARDENS

Employer identification number
95-1644046

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
VENICE SENIOR HOUSING CORP. DBA ADDA & PAUL SAPRAN SENIOR HOUSING - 95-46076, 151 OCEAN FRONT WALK, VENICE, CA 90291	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
BEACON SENIOR HOUSING CORP. DBA ROSEWOOD COURT - 31-1654224, 1888 N. FAIR OAKS AVENUE, PASADENA, CA 91103	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
CANTERBURY VILLAGE RETIREMENT CORP. - 95-3864198, 23420 AVENIDA ROTELLA, SANTA CLARITA, CA 91355	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
CASA DE LA PALOMA - 95-3276173 133 S. KENWOOD STREET GLENDALE, CA 91205	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X

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

SEE PART VII FOR CONTINUATIONS

Schedule R (Form 990) 2017

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
CASTLE ARGYLE - 95-4454256 1919 NORTH ARGYLE AVENUE LOS ANGELES, CA 90068	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
MOUNTAIN PARK TERRACE INC DBA CLARK TERRACE - 95-4570416, 2660 CLARK AVENUE, NORCO, CA 92860	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
SENIOR AFFORDABLE HOUSING CORP #2 DBA CLARK TERRACE II - 31-1718833, 2680 CLARK AVENUE, NORCO, CA 92860	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
SORPTIMIST GARDENS HOUSING CORP. DBA THE GARDENS - 95-3927250, 333 MONTEREY ROAD, GLENDALE, CA 91206	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
BANDERA SENIOR HOUSING CORP. DBA GEORGE MCDONALD COURT - 31-1538768, 1800 EAST 92ND STREET, LOS ANGELES, CA 90002	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
SENIOR AFFORDABLE HOUSING CORP #1 DBA OTTO GRUBER HOUSE - 31-1538772, 143 SOUTH ISABLE STREET, GLENDALE, CA 91205	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
PARK PASEO - 95-3628584 123 S. ISABEL STREET GLENDALE, CA 91205	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
WESTMINSTER COURT - 95-3866226 6850 FLORENCE AVENUE BELL GARDENS, CA 90201	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
SENIOR AFFORDABLE HOUSING #3 DBA HADLEY VILLAS - 30-0032287, 78-875 AVENUE 47, LA QUINTA, CA 92253	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
SENIOR AFFORDABLE HOUSING #4 DBA MOUNTAIN VISTAS - 30-0032292, 675 PEPPERTREE LANE, REDDING, CA 96003	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
SYCAMORE TERRACE INC - 95-3248885 1301 SAN BERNARDINO ROAD UPLAND, CA 91786	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES FOUNDA, 516 BURCHETT STREET, GLENDALE, CA 91203	FUNDRAISING, FINANCIAL RESOURCES TO RELATED ENTITIES	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X

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

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

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

- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)

- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)

- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)

- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses

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

	Yes	No
1a		X
1b		X
1c	X	
1d		X
1e		X
1f		X
1g		X
1h		X
1i		X
1j		X
1k		X
1l		X
1m		X
1n	X	
1o		X
1p	X	
1q	X	
1r	X	
1s	X	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end of year assets	(h) Disproportion- ate allocations?		(i) Code V-UBI amount in box 20 of Schedule K 1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
ANDRES DUARTE TERRACE II LP - 46-2229549, 1700 HUNTINGTON DRIVE, DUARTE, CA 91010	LOW INCOME SENIOR HOUSING	CA	ANDRES DUARTE TERRACE II LLC					X	N/A		X	
PALMER HOUSE LP - 95-4315786 555 E PALMER AVENUE GLENDALE, CA 91205	LOW INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA					X	N/A		X	
SYCAMORE TERRACE UPLAND LP - 47-2115019, 1301 SAN BERNARDINO ROAD, UPLAND, CA 91786	LOW INCOME SENIOR HOUSING	CA	SYCAMORE TERRACE LLC					X	N/A		X	
SYCAMORE TERRACE LLC - 47-2131461, 1301 SAN BERNARDINO ROAD, UPLAND, CA 91786	LOW INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA					X	N/A		X	
ROYAL VISTA TERRACE APTS LP - 46-3207740, 1310 ROYAL OAKS DRIVE, DUARTE, CA 91010	LOW INCOME SENIOR HOUSING	CA	ROYAL VISTA TERRACE APTS LLC					X	N/A		X	
ROYAL VISTA TERRACE APTS LLC - 46-4242082, 1310 ROYAL OAKS DRIVE, DUARTE, CA 91010	LOW INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA					X	N/A		X	
ANDRES DUARTE TERRACE II LLC - 46-2428601, 1700 HUNTINGTON DRIVE, DUARTE, CA 91010	LOW INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA					X	N/A		X	

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
CENTER FOR AGING RESOURCE - 33-0368618 516 BURCHETT STREET GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501 (C) (3)	LINE 7	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		X
COMMUNITY CARE FOR ADULTS - 33-0110895 516 BURCHETT STREET GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		X
HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES - 95-1894293, 516 BURCHETT STREET, GLENDALE, CA 91203	CONTINUING CARE RETIREMENT COMMUNITIES/HOME AND COMMUNITY BASED SERVICES	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		X
KIRKWOOD ASSISTED LIVING RESIDENCE - ORANGE - 33-0605054, 516 BURCHETT STREET, GLENDALE, CA 91203	RESIDENTIAL CARE FACILITY FOR THE ELDERLY	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		X
PRESBYTERIAN HOMES & SERVICES OF THE WEST - 95-6058276, 516 BURCHETT STREET, GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		X
HUMANGOOD FOUNDATION WEST FKA AMERICAN BAPTIST HOMES FOUNDATION OF THE WEST, 6120 STONERIDGE MALL ROAD 1ST FLOOR, PLEASANTON, REDWOOD FOUNDATION FOR SENIOR SERVICES - 33-0368622, 516 BURCHETT STREET, GLENDALE, CA 91203	SUPPORT OF NON-PROFIT RESIDENTIAL COMMUNITIES	CALIFORNIA	501 (C) (3)	LINE 12A, I	HUMANGOOD NORCAL FKA AMERICAN BAPTIST HOMES OF CALIFORNIA		X
REDWOOD SENIOR HOMES & SERVICES CORP. DBA REDWOOD ELDERLINK - 95-4634615, 516 BURCHETT STREET, GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		X
REDWOOD SENIOR HOMES & SERVICES CORP. DBA REDWOOD ELDERLINK - 95-4634615, 516 BURCHETT STREET, GLENDALE, CA 91203	HOME AND COMMUNITY BASED SERVICES	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		X
SENIOR AFFORDABLE HOUSING #6 DBA WILLIAM C. ARTHUR TERRACE - 30-0204104, 1275 WEST 8TH STREET, CORONA, CA 92882	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
ANDRES DUARTE TERRACE - 30-0155849 1730 HUNTINGTON DRIVE DUARTE, CA 91010	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
L.C. HOTCHKISS TERRACE - 30-0155895 51 BARSTOW AVENUE CLOVIS, CA 93612	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
REDDING MOUNTAIN VISTAS II - 30-0239400 385 HILLTOP DRIVE REDDING, CA 96003	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
SIERRA GATEWAY SENIOR RESIDENCE - 30-0239445 5125 N. MARTY AVENUE FRESNO, CA 93711	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
LIL JACKSON SENIOR COMMUNITY - 41-2205339 516 BURCHETT STREET GLENDALE, CA 91203	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
SYCAMORE TERRACE INC DBA: COVENANT MANOR - 95-3248885, 600 E FOURTH STREET, LONG BEACH, CA 90802	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
PALMER AVENUE RETIREMENT CORP - 95-3864197 516 BURCHETT STREET GLENDALE, CA 91203	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 9			X
REDWOOD SENIOR HOMES AND SERVICES DBA: REDWOOD TERRACE - 95-4634615, 710 WEST 13TH AVENUE, ESCONDIDO, CA 92025	CONTINUING CARE RETIREMENT COMMUNITY	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
SYCAMORE TERRACE INC DBA: ROYAL VISTA TERRACE - 95-3248885, 1310 ROYAL OAKS DRIVE, DUARTE, CA 91010	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7			X
WESTMINSTER GARDENS DEVELOPMENT ENDOWMENT CORP - 95-4323750, 516 BURCHETTE STREET, GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
PRESBYTERIAN HOMES & SERVICES OF THE WEST - 95-4581745, 516 BURCHETT STREET, GLENDALE, CA 91203	INACTIVE CORPORATION	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
ROSE VIEW TERRACE -.26-4333422 516 BURCHETT STREET GLENDALE, CA 91203	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
SIERRA GATEWAY SENIOR RESIDENCE II - 45-4945583, 516 BURCHETT STREET, GLENDALE, CA 91203	LOW INCOME SENIOR HOUSING	CALIFORNIA	501 (C) (3)	LINE 7	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES DBA WINDSOR MANOR, 1230 E WINDSOR ROAD, GLENDALE, CA 91205	CONTINUING CARE RETIREMENT COMMUNITY	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X
HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES (DBA: HOME CARE), 516 BURCHETT STREET, GLENDALE, CA 91203	HOME AND COMMUNITY BASED SERVICES	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HO (DBA: REGENTS POINT), 19191 HARVARD AVENUE, IRVINE, CA 92612	CONTINUING CARE RETIREMENT COMMUNITY	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		X
HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN (DBA: ROYAL OAKS MANOR), 1763 ROYAL OAKS DRIVE NORTH, DUARTE, CA 91010	CONTINUING CARE RETIREMENT COMMUNITY	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		X
HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOME (DBA: WHITE SANDS), 7450 OLIVETAS AVENUE, LA JOLLA, CA 92037	CONTINUING CARE RETIREMENT COMMUNITY	CALIFORNIA	501 (C) (3)	LINE 9	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA		X
HUMANGOOD - 31-1558961 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	PARENT ORGANIZATION	CALIFORNIA	501 (C) (3)	LINE 12A, I	N/A		X
HUMANGOOD CORNERSTONE FKA CORNERSTONE AFFILIATES, 6120 STONERIDGE MALL ROAD 1ST FLOOR, PLEASANTON, CA 94588	PARENT ORGANIZATION	CALIFORNIA	501 (C) (3)	LINE 12B, II	HUMANGOOD		X
HUMANGOOD FRESNO FKA TERRACES AT SAN JOAQUIN GARDENS - 26-0650298, 6120 STONERIDGE MALL ROAD 1ST FLOOR, PLEASANTON, CA 94588	CONTINUING CARE RETIREMENT COMMUNITY	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD		X
HUMANGOOD IDAHO FKA BOISE RETIREMENT COMMUNITY - 20-3659420, 6120 STONERIDGE MALL ROAD 1ST FLOOR, PLEASANTON, CA 94588	CONTINUING CARE RETIREMENT COMMUNITY	IDAHO	501 (C) (3)	LINE 10	HUMANGOOD CORNERSTONE FKA CORNERSTONE		X
HUMANGOOD NEVADA FKA LAS VENTANAS RETIREMENT COMMUNITY - 20-0566413, 6120 STONERIDGE MALL ROAD 1ST FLOOR, PLEASANTON, CA 94588	CONTINUING CARE RETIREMENT COMMUNITY	NEVADA	501 (C) (3)	LINE 10	HUMANGOOD CORNERSTONE FKA CORNERSTONE		X
BAY VISTA SENIOR HOUSING GROUP - 46-0777494 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	WASHINGTON	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
HUMANGOOD AFFORDABLE HOUSING FKA BEACON COMMUNITIES - 94-3085296, 6120 STONERIDGE MALL ROAD 1ST FLOOR, PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD NORCAL FKA AMERICAN BAPTIST HOMES OF	X	
GOOD SHEPHERD SENIOR HOUSING - 26-2704795 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	WASHINGTON	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
HARBOR VIEW PROPERTIES - 91-6086253 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	WASHINGTON	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
HILLCREST SENIOR HOUSING CORP - 76-0801395 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
HUMANGOOD WASHINGTON FKA AMERICAN BAPTIST HOMES OF WASHINGTON DBA JUDSON PAR, 6120 STONERIDGE MALL ROAD 1ST FLOOR, PLEASANTON, JUDSON TERRACE LODGE - 77-0389124	CONTINUING CARE RETIREMENT COMMUNITY	WASHINGTON	501 (C) (3)	LINE 10	HUMANGOOD CORNERSTONE FKA CORNERSTONE		X
6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
HUMANGOOD ARIZONA, INC. FKA AMERICAN BAPTIST ESTATES - 86-0176446, 6120 STONERIDGE MALL ROAD 1ST FLOOR, PLEASANTON, CA 94588	CONTINUING CARE RETIREMENT COMMUNITY	ARIZONA	501 (C) (3)	LINE 10	HUMANGOOD CORNERSTONE FKA CORNERSTONE		X
OAK KNOLLS HAVEN INC - 95-3497055 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
PASADENA RETIREMENT COMMUNITY - 26-3792336 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	CCRC FUTURE DEVELOPMENT	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD CORNERSTONE FKA CORNERSTONE		X
REDLANDS SENIOR HOUSING - 94-2902763 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
REDLANDS SENIOR HOUSING II - 31-1539936 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
SALISHAN SENIOR HOUSING - 90-0504991 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	WASHINGTON	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
SAN LEANDRO SENIOR HOUSING INC - 91-2158413 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
HTAHO SENIOR PLAZA INC - 94-3292737 6120 STONERIDGE MALL ROAD 1ST FLOOR PLEASANTON, CA 94588	AFFORDABLE HOUSING	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD AFFORDABLE HOUSING FKA		X
THE TERRACES RETIREMENT COMMUNITY - 46-2102496, 6120 STONERIDGE MALL ROAD 1ST FLOOR, PLEASANTON, CA 94588	CCRC FUTURE DEVELOPMENT	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD CORNERSTONE FKA CORNERSTONE		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
HUMANGOOD NORCAL FKA AMERICAN BAPTIST HOMES OF THE WEST - 94-1225374, 6120 STONERIDGE MALL ROAD 1ST FLOOR, PLEASANTON, CA 94588	CONTINUING CARE RETIREMENT COMMUNITY	CALIFORNIA	501 (C) (3)	LINE 10	HUMANGOOD		X

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
CASA DE LA PALOMA LLC - 46-0922474, 133 S KENWOOD STREET, GLENDALE, CA 91205	LOW INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA					X	N/A		X	
CASA DE LA PALOMA LP - 46-0932752, 133 S KENWOOD STREET, GLENDALE, CA 91205	LOW INCOME SENIOR HOUSING	CA	CASA DE LA PALOMA LLC					X	N/A		X	
COVENANT MANOR LLC - 46-3324451, 600 E FOURTH STREET, LONG BEACH, CA 90802	LOW INCOME SENIOR HOUSING	CA	HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA					X	N/A		X	
COVENANT MANOR LP - 46-6207740, 600 E FOURTH STREET, LONG BEACH, CA 90802	LOW INCOME SENIOR HOUSING	CA	COVENANT MANOR LLC					X	N/A		X	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
REDDING RETIREMENT HOUSING CORP. - 95-4756544, 516 BURCHETT STREET, GLENDALE, CA 91203	INACTIVE CORPORATION	CA	HUMANGOOD SOCAL FKA SOUTHERN	C CORP					X
SOUTHWEST PRESBYTERIAN HOMES & SERVICES - 95-4756541, 516 BURCHETT STREET, GLENDALE, CA 91203	INACTIVE CORPORATION	CA	HUMANGOOD SOCAL FKA SOUTHERN	C CORP					X

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

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

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

732164 09-11-17

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

CASA DE LA PALOMA

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

HUMANGOOD FOUNDATION SOUTH FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES FOUNDA

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

CENTER FOR AGING RESOURCE

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

COMMUNITY CARE FOR ADULTS

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

~~HUMANGOOD-SOCAL-FKA-SOUTHERN CALIFORNIA~~ PRESBYTERIAN HOMES

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

NAME OF RELATED ORGANIZATION:

KIRKWOOD ASSISTED LIVING RESIDENCE - ORANGE

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

PRESBYTERIAN HOMES & SERVICES OF THE WEST

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

HUMANGOOD FOUNDATION WEST FKA AMERICAN BAPTIST HOMES

FOUNDATION OF THE WEST

EIN: 23-7039408

6120 STONERIDGE MALL ROAD 1ST FLOOR

PLEASANTON, CA 94588

DIRECT CONTROLLING ENTITY: HUMANGOOD NORCAL FKA AMERICAN BAPTIST HOMES OF
THE WEST

NAME OF RELATED ORGANIZATION:

REDWOOD FOUNDATION FOR SENIOR SERVICES

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

REDWOOD SENIOR HOMES & SERVICES CORP. DBA REDWOOD ELDERLINK

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

NAME OF RELATED ORGANIZATION:

REDWOOD SENIOR HOMES AND SERVICES DBA: REDWOOD TERRACE

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

WESTMINSTER GARDENS DEVELOPMENT ENDOWMENT CORP

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

PRESBYTERIAN HOMES & SERVICES OF THE WEST

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

ROSE VIEW TERRACE

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

SIERRA GATEWAY SENIOR RESIDENCE II

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

DBA WINDSOR MANOR

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOMES

(DBA: HOME CARE)

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HO

(DBA: REGENTS POINT)

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN (DBA:

ROYAL OAKS MANOR)

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA PRESBYTERIAN HOME

(DBA: WHITE SANDS)

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

NAME OF RELATED ORGANIZATION:

HUMANGOOD IDAHO FKA BOISE RETIREMENT COMMUNITY

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE

AFFILIATES

NAME OF RELATED ORGANIZATION:

HUMANGOOD NEVADA FKA LAS VENTANAS RETIREMENT COMMUNITY

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE

AFFILIATES

NAME OF RELATED ORGANIZATION:

BAY VISTA SENIOR HOUSING GROUP

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

NAME OF RELATED ORGANIZATION:

HUMANGOOD AFFORDABLE HOUSING FKA BEACON COMMUNITIES

DIRECT CONTROLLING ENTITY: HUMANGOOD NORCAL FKA AMERICAN BAPTIST HOMES OF THE WEST

NAME OF RELATED ORGANIZATION:

GOOD SHEPHERD SENIOR HOUSING

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

NAME OF RELATED ORGANIZATION:

HARBOR VIEW PROPERTIES

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

COMMUNITIES

NAME OF RELATED ORGANIZATION:

HILLCREST SENIOR HOUSING CORP

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

HUMANGOOD WASHINGTON FKA AMERICAN BAPTIST HOMES OF

WASHINGTON DBA JUDSON PAR

EIN: 91-1659735

6120 STONERIDGE MALL ROAD 1ST FLOOR

PLEASANTON, CA 94588

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE

AFFILIATES

NAME OF RELATED ORGANIZATION:

JUDSON TERRACE LODGE

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

NAME OF RELATED ORGANIZATION:

HUMANGOOD ARIZONA, INC. FKA AMERICAN BAPTIST ESTATES

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE

AFFILIATES

NAME OF RELATED ORGANIZATION:

OAK KNOLLS HAVEN INC

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

NAME OF RELATED ORGANIZATION:

PASADENA RETIREMENT COMMUNITY

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE

AFFILIATES

NAME OF RELATED ORGANIZATION:

REDLANDS SENIOR HOUSING

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

NAME OF RELATED ORGANIZATION:

REDLANDS SENIOR HOUSING II

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

NAME OF RELATED ORGANIZATION:

SALISHAN SENIOR HOUSING

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

NAME OF RELATED ORGANIZATION:

SAN-LEANDRO-SENIOR-HOUSING INC

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

NAME OF RELATED ORGANIZATION:

HTAHO SENIOR PLAZA INC

DIRECT CONTROLLING ENTITY: HUMANGOOD AFFORDABLE HOUSING FKA BEACON

COMMUNITIES

NAME OF RELATED ORGANIZATION:

THE TERRACES RETIREMENT COMMUNITY

DIRECT CONTROLLING ENTITY: HUMANGOOD CORNERSTONE FKA CORNERSTONE

AFFILIATES

PART III, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS PARTNERSHIP:

NAME OF RELATED ORGANIZATION:

CASA DE LA PALOMA LLC

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

COVENANT MANOR LLC

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

PALMER HOUSE LP

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCIAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

Part VII Supplemental information.

Provide additional information for responses to questions on Schedule R. See instructions.

SYCAMORE TERRACE LLC

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

ROYAL VISTA TERRACE APTS LLC

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

ANDRES DUARTE TERRACE II LLC

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

REDDING RETIREMENT HOUSING CORP.

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

NAME OF RELATED ORGANIZATION:

SOUTHWEST PRESBYTERIAN HOMES & SERVICES

DIRECT CONTROLLING ENTITY: HUMANGOOD SOCAL FKA SOUTHERN CALIFORNIA

PRESBYTERIAN HOMES

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

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

OMB No 1545-0047

2017
Open to Public Inspection

Name of the organization **WESTMINSTER GARDENS** Employer identification number **95-1644046**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a Total number of conservation easements	Held at the End of the Tax Year
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____	2d
4 Number of states where property subject to conservation easement is located ▶ _____	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items	
a Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____