

Return of Organization Exempt from Income Tax

OMB No 1545-0047

2001

Open to Public Inspection

Department of the Treasury
Internal Revenue ServiceUnder Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, or tax year beginning 6/01, 2001, and ending 5/31, 20 02

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use
IRS label
or print
or type
See
specific
instructions.THE NORTH LOUISIANA JEWISH FEDERATION
4700 LINE AVENUE #117
SHREVEPORT, LA 71106

D Employer identification number

72-0408964

E Telephone number

318-868-1200

F Accounting method

☐ Cash☒ Accrual☐ Other (specify) ▶• Section 501(c)(3) organizations and 4947(a)(1) nonexempt
charitable trusts must attach a completed Schedule A
(Form 990 or 990-EZ)

H and I are not applicable to Section 527 organizations

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If yes, enter number of affiliates ▶

H (c) Are all affiliates included? ☐ Yes ☐ No

(If no, attach a list. See instructions.)

H (d) Is this a separate return filed by an
organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4 digit group GEN ▶

M Check ☐ if the organization is not required
to attach Schedule B (Form 990, 990-EZ, or 990-PF)

G Web site ▶ N/A

J Organization type
(check only one) ▶ ☒ 501(c) 3 (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than
\$25,000. The organization need not file a return with the IRS, but if the organization
received a Form 990 Package in the mail, it should file a return without financial data.
Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,450,536

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	438,528		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ 438,528 noncash \$)	1d	438,528		
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4			
5	Dividends and interest from securities	5			
6a	Gross rents	6a			
b	Less rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe ▶ SEE STATEMENT 1)	7	68,653		
8a	Gross amount from sales of assets other than inventory	(A) Securities	943,355	8a	
b	Less cost or other basis and sales expenses		1,011,394	8b	
c	Gain or (loss) (attach schedule) STATEMENT 2		-68,039	8c	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	-68,039		
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a			
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	439,142		
13	Program services (from line 44, column (B))	13	294,662		
14	Management and general (from line 44, column (C))	14	96,070		
15	Fundraising (from line 44, column (D))	15	53,679		
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17	444,411		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-5,269		
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	2,271,078		
20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3	20	10,767		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	2,276,576		

SEP 16 '02

SCANNED

MICROFILM

EXPENSES

ASSETS

9-14
20

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ 275,777 non-cash \$)	22	275,777	275,777		
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	76,243		45,746	30,497
26 Other salaries and wages	26	27,000		16,200	10,800
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	7,148		4,288	2,860
30 Professional fundraising fees	30				
31 Accounting fees	31	4,500		4,500	
32 Legal fees	32				
33 Supplies	33				
34 Telephone	34	1,875		1,875	
35 Postage and shipping	35	2,768		2,768	
36 Occupancy	36	7,200		7,200	
37 Equipment rental and maintenance	37	433		433	
38 Printing and publications	38				
39 Travel	39	231	231		
40 Conferences, conventions, and meetings	40	4,362	4,362		
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	1,126	1,126		
43 Other expenses not covered above (itemize)					
a SEE STATEMENT 4	43a	35,748	13,166	13,060	9,522
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	444,411	294,662	96,070	53,679

Joint Costs Check ☐ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If 'Yes, enter (i) the aggregate amount of these joint costs \$, (ii) the amount allocated to program services \$, (iii) the amount allocated to management and general \$, and (iv) the amount allocated to fundraising \$

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ▶

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

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

a NATIONAL AND OVERSEAS JEWISH SUPPORT		
(Grants and allocations \$ 275,777)		294,662
b		
(Grants and allocations \$)		
c		
(Grants and allocations \$)		
d		
(Grants and allocations \$)		
e Other program services	(Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)		294,662

Part IV Balance Sheets (See instructions)**Note.** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year	
ASSETS	45 Cash — non interest bearing	26,516	45	14,238	
	46 Savings and temporary cash investments		46		
	47a Accounts receivable				
	b Less allowance for doubtful accounts	500	47c		
	48a Pledges receivable	151,651			
	b Less allowance for doubtful accounts	2,500	48c	149,151	
	49 Grants receivable		49		
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
	51a Other notes & loans receivable (attach sch)				
	b Less allowance for doubtful accounts		51c		
	52 Inventories for sale or use		52		
	53 Prepaid expenses and deferred charges		53		
	54 Investments — securities (attach schedule)	☐ Cost ☒ FMV	2,078,263	54	2,121,218
	55a Investments — land, buildings, & equipment basis	15,616			
	b Less accumulated depreciation (attach schedule) STATEMENT 5	10,529	5,416	55c	5,087
56 Investments — other (attach schedule)			56		
57a Land, buildings, and equipment basis					
b Less accumulated depreciation (attach schedule)			57c		
58 Other assets (describe ► SEE STATEMENT 6)	13,209		58	13,055	
59 Total assets (add lines 45 through 58) (must equal line 74)	2,333,857		59	2,302,749	
LIABILITIES	60 Accounts payable and accrued expenses		60		
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a Tax exempt bond liabilities (attach schedule)		64a		
	b Mortgages and other notes payable (attach schedule)		64b		
	65 Other liabilities (describe ► SEE STATEMENT 7)	62,779		65	26,173
66 Total liabilities (add lines 60 through 65)	62,779		66	26,173	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted	119,189	67	77,770	
	68 Temporarily restricted	222,025	68	237,327	
	69 Permanently restricted	1,929,864	69	1,961,479	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		72		
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)	2,271,078	73	2,276,576	
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	2,333,857	74	2,302,749	

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

BAA

Part VI Other Information (See specific instructions)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
80b If 'Yes,' enter the name of the organization: N/A and check whether it is ☐ exempt or ☐ nonexempt		
81a Enter direct or indirect political expenditures. See line 81 instructions	81a	0
81b Did the organization file Form 1120-POL for this year?		X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a 501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?		N/A
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes,' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		N/A
85c Dues, assessments, and similar amounts from members	85c	N/A
85d Section 162(e) lobbying and political expenditures	85d	N/A
85e Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices	85e	N/A
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?		N/A
85h If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86a 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
86b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87a 501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
87b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX		X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under Section 4911: 0, Section 4912: 0, Section 4955: 0		
89b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958		0
d Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90a List the states with which a copy of this return is filed: NONE		
90b Number of employees employed in the pay period that includes March 12, 2001 (see instructions)	90b	0
91 The books are in care of: NORTH LA JEWISH FEDERATION Telephone number: 318-868-1200 Located at: 4700 LINE STE 117, SHREVEPORT, LA ZIP + 4: 71106		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income			12	68,653	
100 Gain or (loss) from sales of assets other than inventory					-68,039
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				68,653	-68,039
105 Total (add line 104, columns (B), (D), and (E))					614

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
1	N/A
2	
3	
4	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Date

8-16-02

EXECUTIVE DIRECTOR

Part III Statements About Activities (See instructions)

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ N/A

(Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI-B and attach a statement giving a detailed description of the lobbying activities.

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

e Transfer of any part of its income or assets?

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below.)

- 4 Do you have a section 403(b) annuity plan for your employees?

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments.

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (please check only **One** applicable box)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11 a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11 b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total	
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	1,219,411	427,043	449,460	447,958	2,543,872	
16 Membership fees received						
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose						
18 Gross income from interest, dividends, amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975	73,558	53,840	53,398	57,096	237,892	
19 Net income from unrelated business activities not included in line 18						
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.						
23 Total of lines 15 through 22	1,292,969	480,883	502,858	505,054	2,781,764	
24 Line 23 minus line 17	1,292,969	480,883	502,858	505,054	2,781,764	
25 Enter 1% of line 23	12,930	4,809	5,029	5,051		
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24 b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts. c Total support for Section 509(a)(1) test. Enter line 24, column (e). d Add: Amounts from column (e) for lines 18 237,892 19 26b 934,358 e Public support (line 26c minus line 26d total) f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26a 55,635 26b 934,358 26c 2,781,764 26d 1,172,250 26e 1,609,514 26f 57.86%
27 Organizations described on line 12 N/A	a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2000) _____ (1999) _____ (1998) _____ (1997) _____ b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2000) _____ (1999) _____ (1998) _____ (1997) _____ c Add: Amounts from column (e) for lines 15 16 17 20 21 d Add: Line 27a total _____ and line 27b total _____ e Public support (line 27c total minus line 27d total) f Total support for section 509(a)(2) test. Enter amount from line 23, column (e). g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27c _____ 27d _____ 27e _____ 27f _____ 27g _____ % 27h _____ %
28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.						

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

N/A

29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?**29**

Yes No

30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?**30****31** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?**31**

If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement)

32 Does the organization maintain the following**a** Records indicating the racial composition of the student body, faculty, and administrative staff?**32 a****b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?**32 b****c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?**32 c****d** Copies of all material used by the organization or on its behalf to solicit contributions?**32 d**

If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement)

33 Does the organization discriminate by race in any way with respect to**a** Students' rights or privileges?**33 a****b** Admissions policies?**33 b****c** Employment of faculty or administrative staff?**33 c****d** Scholarships or other financial assistance?**33 d****e** Educational policies?**33 e****f** Use of facilities?**33 f****g** Athletic programs?**33 g****h** Other extracurricular activities?**33 h**

If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement)

34 a Does the organization receive any financial aid or assistance from a governmental agency?**34 a****b** Has the organization's right to such aid ever been revoked or suspended?**34 b**

If you answered 'Yes' to either 34a or b, please explain using an attached statement

35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975 2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation**35**

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
(To be completed **Only** by an eligible organization that filed Form 5768)

N/A

Check ☐ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked 'a' and 'limited control' provisions apply**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table –			
If the amount on line 40 is –	The lobbying nontaxable amount is –		
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	41	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter 0 if line 41 is more than line 38	44		
Caution If there is an amount on either line 43 or line 44, you must file Form 4720			

4-Year Averaging Period Under Section 501(h)(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50)

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

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI A) (See instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (include compensation in expenses reported on lines c through h)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h)

Yes	No	Amount

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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors
Supplementary information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

2001

Name of Organization

THE NORTH LOUISIANA JEWISH FEDERATION

Employer Identification Number

72-0408964

Organization type (check one)

Filers of.

Form 990 or 990-EZ

Section.

- ☒ 501(c)(3) (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **general rule** or a **special rule** (Note: Only a Section 501(c)(7), (8), or (10) organization can check box(es) for both the general rule and a special rule — see instructions)

General Rule —

- ☐ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules —

- ☒ For a Section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)
- ☐ For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)
- ☐ For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the general rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year) ▶ \$ _____

Caution Organizations that are not covered by the general rule and/or the special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of Organization

Employer Identification Number

THE NORTH LOUISIANA JEWISH FEDERATION

72-0408964

Part I Contributors (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>		\$ <u>9,937</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)
<u>2</u>		\$ <u>49,000</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)
<u>3</u>		\$ <u>75,002</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)
<u>4</u>		\$ <u>23,000</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)
<u>5</u>		\$ <u>12,662</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)
<u>6</u>		\$ <u>16,000</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)

Employer Identification Number

72-0408964

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7		\$ 20,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)
8		\$ 49,516	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)
9		\$ 14,752	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)
(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)
(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)
(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is noncash contribution)

Employer Identification Number

72-0408964

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	

Name of Organization

Employer Identification Number

THE NORTH LOUISIANA JEWISH FEDERATION

72-0408964

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year (Complete cols (a) through (e) and the following line entry)For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year (enter this information once — see instructions)

▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

THE NORTH LOUISIANA JEWISH FEDERATION

72-0408964

STATEMENT 1
FORM 990, PART I, LINE 7
OTHER INVESTMENT INCOME

INVESTMENT INCOME

	\$	68,653
TOTAL	\$	<u>68,653</u>

STATEMENT 2
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE	943,355
COST OR OTHER BASIS	1,011,394

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES	\$	<u>-68,039</u>
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TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES	\$	<u>-68,039</u>
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STATEMENT 3
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

UNREALIZED GAIN ON INVESTMENTS

	\$	10,767
TOTAL	\$	<u>10,767</u>

STATEMENT 4
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
CAMPAIGN EXPENSES	9,522			9,522
DUES & FEES	13,166	13,166		
GENERAL & ADMINISTRATIVE	1,534		1,534	
INSURANCE	6,167		6,167	
OFFICE EXPENSE	2,298		2,298	
OTHER	1,061		1,061	
RABBINAGE ALLOWANCE	2,000		2,000	
TOTAL	\$ <u>35,748</u>	\$ <u>13,166</u>	\$ <u>13,060</u>	\$ <u>9,522</u>

THE NORTH LOUISIANA JEWISH FEDERATION

72-0408964

STATEMENT 5
FORM 990, PART IV, LINE 55B
INVESTMENTS - LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 2,343	\$ 2,343	\$ 0
MACHINERY AND EQUIPMENT	13,273	8,186	5,087
TOTAL	\$ 15,616	\$ 10,529	\$ 5,087

STATEMENT 6
FORM 990, PART IV, LINE 58
OTHER ASSETS

INTEREST RECEIVABLE	\$ 13,055
TOTAL	\$ 13,055

STATEMENT 7
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

DEFERRED REVENUE	\$ 25,913
PAYROLL TAXES PAYABLE	260
TOTAL	\$ 26,173

STATEMENT 8
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
HOWARD ROSS SHREVEPORT, LA	EXEC DIRECTOR AS REQUIRED	\$ 76,243	\$ 0	\$ 0
SOPHIA LEPOW SHREVEPORT, LA	PRESIDENT AS REQUIRED	0	0	0
DON POSNER SHREVEPORT, LA	VICE PRESIDENT AS REQUIRED	0	0	0
SYLVIA ROSENZWEIG SHREVEPORT, LA	SECRETARY AS REQUIRED	0	0	0

THE NORTH LOUISIANA JEWISH FEDERATION

72-0408964

STATEMENT 8 (CONTINUED)

FORM 990, PART V

LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
HYMAN GARDBANE SHREVEPORT, LA	TREASURER AS REQUIRED	\$ 0	\$ 0	\$ 0
	TOTAL	\$ 76,243	\$ 0	\$ 0

THE NORTH LOUISIANA JEWISH FEDERATION
72-0408964
ATTACHMENT TO FORM 990
FYE 5/31/02

STATEMENT

Part II - Statement of Functional Expenses, Line 22 - Grants and allocations:

National and Overseas:

United Jewish Appeal	\$ 185,000	
Hadassah	2,500	
Let My People Grow	<u>3,688</u>	
		\$ 191,188

Local Activities:

Cultural Agencies	600	
Community Relations Agencies	2,500	
National Service Agencies	35,950	
Religious Agencies	16,000	
Regional Agencies	9,000	
Family Assistance	6,481	
Community Programming	1,670	
Camp Chai Day Camp	2,296	
Community Relations	3,697	
Feld Trust Activities	3,000	
Other	<u>3,395</u>	
		<u>84,589</u>

Total Grants and Allocations		<u>\$ 275,777</u>
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THE NORTH LOUISIANA JEWISH FEDERATION
72-0408964
ATTACHMENT TO 2001 FORM 990
FYE 5/31/02

STATEMENT

Part IV - Balance Sheets:

	<u>Beginning of Year</u>	<u>End of Year</u>
Line 54 - Investments - Securities:		
U S. Treasury Investments	\$ 25,531	\$ 25,570
Common Stock	1,163,324	1,203,762
Corporate Bonds	100,519	102,299
State of Israel Notes	280,000	280,000
Certificate of Deposit	45,298	47,623
Money Market Funds	<u>463,591</u>	<u>461,964</u>
 Total Investments - Other	 \$ <u>2,078,263</u>	 \$ <u>2,121,218</u>