

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2001**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under 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 **November 01**, 2001, and ending **October 31**, 2002**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

C Name of organization**Keire Services**

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

325 S Boyle Avenue

City or town, state or country, and ZIP + 4

Los Angeles CA 90033-3812**D** Employer identification number**95 4022185****E** Telephone number**(323) 263-1007****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 GEN ▶**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**G** Web site ▶**J** Organization type (check only one) ▶ ☒ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527**K** 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 ▶**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 16)

1	Contributions, gifts, grants, and similar amounts received			
a	Direct public support	1a	1,761,265	
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		1,761,265
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		358,284
3	Membership dues and assessments	3		0
4	Interest on savings and temporary cash investments	4		7,476
5	Dividends and interest from securities	5		112,906
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 ▶ _____)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
b	Less: cost or other basis and sales expenses	8a		
c	Gain or (loss) (attach schedule)	8b		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
9	Special events and activities (attach schedule)	8d		
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		1,668,800
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		3,908,751
13	Program services (from line 44, column (B))	13		367,809
14	Management and general (from line 44, column (C))	14		2,228,678
15	Fundraising (from line 44, column (D))	15		815,734
16	Payments to affiliates (attach schedule)	16		0
17	Total expenses (add lines 13 and 14, column (A))	17		3,412,221
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		496,530
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		11,903,155
20	Other changes in net assets or fund balances (attach explanation)	20		0
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		12,399,686

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Part II Statement of Functional Expenses

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Management Fees	25	24,139	0	24,139
26	Other salaries and wages	26	1,467,239	218,936	1,023,337
27	Pension plan contributions	27	53,904	1,878	42,771
28	Other employee benefits	28	334,950	56,076	244,457
29	Payroll taxes	29	122,223	17,395	87,866
30	Professional/Consultant Fees	30	130,840	18,908	9,885
31	Accounting fees /Audit Fees	31	22,734	0	22,734
32	Medical Supplies	32	405	405	0
33	Supplies	33	95,123	47,571	39,211
34	Telephone	34	26,301	0	23,434
35	Postage and shipping	35	58,576	0	6,637
36	Dues and Subscriptions	36	11,570	0	9,780
37	Equipment rental and maintenance	37	44,917	0	37,145
38	Printing and publications	38	198,532	0	25,254
39	Insurance	39	81,308	0	81,308
40	Conferences, conventions, and meetings	40	22,005	0	20,849
41	Interest	41	0	0	0
42	Depreciation, depletion, etc. (attach schedule)	42	182,293	0	182,293
43	Other expenses not covered above (itemize): a Utilities	43a	67,608	0	67,608
b Taxes and Licenses	43b	9,611	0	9,611	
c Recruitment Expense	43c	10,390	0	6,580	
d Purchased Services	43d	235,868	6,225	105,632	
e Other Expenses	43e	211,685	414	158,146	
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	3,412,221	367,809	2,228,678

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 (See Specific Instructions on page 24.)What is the organization's primary exempt purpose? **a**

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

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

a	Provided support services to affiliates, provided skilled nursing & residential services to elderly & provided adult day care services. Served over 600 patients/residents/participants that attained and maintained optimum level of functional independence. (Grants and allocations \$ _____)	367,809
b	_____ (Grants and allocations \$ _____)	
c	_____ (Grants and allocations \$ _____)	
d	_____ (Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	

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

Note	Where required, attached schedules and amounts within the description column should be for end-of-year amounts only	(A) Beginning of year		(B) End of year
45	Cash—non-interest-bearing	(73,576)	45	(240,752)
46	Savings and temporary cash investments	463,264	46	1,006,136
47a	Accounts receivable	71,152		
b	Less allowance for doubtful accounts	(15,989)	47c	55,163
48a	Pledges receivable	0		
b	Less allowance for doubtful accounts	0	48c	0
49	Grants receivable	0	49	0
50	Receivables from officers, directors, trustees, and key employees (attach schedule)	0	50	0
51a	Other notes and loans receivable (attach schedule)	0		
b	Less allowance for doubtful accounts	0	51c	0
52	Inventories for sale or use	1,435	52	0
53	Prepaid expenses and deferred charges	69,619	53	80,925
54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,883,593	54	2,882,598
55a	Investments—land, buildings, and equipment basis	0		
b	Less accumulated depreciation (attach schedule)	0	55c	0
56	Investments—other (attach schedule)	0	56	0
57a	Land, buildings, and equipment basis	1,384,303		
b	Less accumulated depreciation (attach schedule)	(760,368)	57c	623,935
58	Other assets (describe <input type="checkbox"/> Due from Affiliates/Long-term AR)	10,285,221	58	9,861,555
59	Total assets (add lines 45 through 58) (must equal line 74)	13,463,776	59	14,269,560
60	Accounts payable and accrued expenses	311,662	60	276,277
61	Grants payable	0	61	0
62	Deferred revenue	12,462	62	63
63	Loans from officers, directors, trustees, and key employees (attach schedule)	0	63	0
64a	Tax-exempt bond liabilities (attach schedule)	0	64a	0
b	Mortgages and other notes payable (attach schedule)	0	64b	0
65	Other liabilities (describe <input type="checkbox"/> Due to Affiliates/Other Liabilities)	1,236,497	65	1,593,533
66	Total liabilities (add lines 60 through 65)	1,560,621	66	1,869,874
	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
67	Unrestricted	9,135,450	67	8,583,182
68	Temporarily restricted	2,267,705	68	2,306,504
69	Permanently restricted	500,000	69	1,510,000
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
70	Capital stock, trust principal, or current funds	0	70	0
71	Paid-in or capital surplus, or land, building and equipment fund	0	71	0
72	Retained earnings, endowment, accumulated income, or other funds	0	72	0
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	11,903,155	73	12,399,686
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	13,463,776	74	14,269,560

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

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

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

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

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

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Shawn Miyake 5242 Elkmont Drive Rancho Palos Verde, CA 90275	CEO/SEC 40 hrs /week	148,771	13,695	6,000
SEE SCHEDULE "A"				

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

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

		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	76	✓
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	77	✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	✓
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?	80a	✓
b	If "Yes," enter the name of the organization Keiro Nursing Home, Japanese Home for the Aged and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	✓
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?	82a	✓
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	Not Accounted For
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	✓
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	✓
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	✓
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	
c	Dues, assessments, and similar amounts from members	85c	n/a
d	Section 162(e) lobbying and political expenditures	85d	n/a
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	n/a
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	n/a
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	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?	85h	
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	n/a
b	Gross receipts, included on line 12, for public use of club facilities	86b	n/a
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a	n/a
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	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	88	✓
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	✓
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/>		
90a	List the states with which a copy of this return is filed California		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	47
91	The books are in care of Dale P Posadas Telephone no (323) 980-7503 Located at 325 S Boyle Avenue, Los Angeles ZIP + 4 90033-3812		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92		

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)**Note** Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Private-Adult Day Care					85,520
b Private-Adult Day Health Center					156,769
c					
d					
e					
f Medicare/Medicaid payments					115,995
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	7,476	
96 Dividends and interest from securities			14	112,906	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a Management Fee					1,837,693
b Others					(168,873)
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				120,382	2,027,104
105 Total (add line 104, columns (B), (D), and (E))					2,147,486

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 32)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93 a&b	Fees from providing day care services to the elderly providing activities, etc - This furthers our exempt purpose of
93f	Day Health Care revenues from Medi-Cal participants /providing services to the elderly
103a	Management fee 7% charged to related organizations
103b	Income(Loss) from Charitable Remainder Trust-This furthers our exempt purpose of ensuring quality services

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

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

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

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

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

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

Please

Date

JUN 16 2003

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

OMB No 1545-0047

2001

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions.)

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

Name of the organization

KEIRO SERVICES

Employer identification number

95 4022185

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Howard Terada 20761 Wardham Avenue Lakewood, CA 90715	Resource Dev't Director	116,283	5,934	2,400
Dale Posadas 2063 Paseo Lucinda .. San Dimas, CA 91773	Controller	91,437	10,648	2,400
Dianne Belli 8128 Holy Cross .. Los Angeles, CA 90045	CBC Administra tor	73,550	13,551	3,000
Kenji Maeda 11701 Yana Drive... Garden Grove, CA 92841	System Admin.	65,728	5,324	-0-
Dora Wong 623 Prospect Avenue #10... South Pasadena, CA 91030	HR Director	60,871	4,526	-0-
Total number of other employees paid over \$50,000 ▶	4			

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
LAWRENCE E. SCOTT 2568 PENCE DRIVE EL CAJON, CA 92019-3552	Fund Raising Consultant	66,206
.....		
.....		
.....		
.....		
Total number of others receiving over \$50,000 for professional services ▶		

Part III Statements About Activities (See page 2 of the 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 ▶ \$ _____ (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.		X
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?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?	X	

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

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6** ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7** ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8** ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9** ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a** ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b** ☐ A community trust Section 170(b)(1)(A)(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 page 5 of the 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 page 6 of the instructions)

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

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	618,568	540,566	552,263	673,840	2,385,237
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,850,037	1,448,875	1,443,609	1,853,892	6,596,413
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	121,182	288,945	108,099	289,613	807,839
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.	138,119				138,119
23 Total of lines 15 through 22	2,727,906	2,278,386	2,103,971	2,817,345	9,927,608
24 Line 23 minus line 17	877,869	829,511	660,362	963,453	3,331,195
25 Enter 1% of line 23	27,279	22,784	21,040	28,173	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 66,624
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 147,566
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 3,331,195
d Add: Amounts from column (e) for lines 18 <u>807,839</u> 19 <u>-0-</u> 22 <u>138,119</u> 26b <u>147,566</u>					26d 1,093,524
e Public support (line 26c minus line 26d total)					26e 2,237,671
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 67 %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2000) (1999) (1998) (1997) b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2000) (1999) (1998) (1997) c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 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) 27f _____ g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) 27g _____ % h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) 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 page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

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

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

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		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

Caution. If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions)

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

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

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

- 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.)

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

Yes	No	Amount

KEIRO SERVICES
FORM 990 - FYE 10/31/02
INVESTMENTS - PAINWEBBER
PART IV LINE 54

	<u>TOTAL MKT. VALUE</u>	<u>TOTAL COST</u>
<u>CERTIFICATE OF DEPOSITS</u>		
CD Flagstar Bk FSB	30,012	30,000
CD Flagstar Bk FSB	71,141	70,000
CD Orchard Fed Savings	97,714	95,000
CD Providian Natl Bank	90,000	90,000
CD Greenwood Trust Co	93,220	90,009
CD Provident Bank MD	101,380	95,000
CD Greenwood Trust	5,361	5,000
CD Lehman Brother Bank	16,210	15,000
CD First USA Bank NA	10,842	10,000
CD First Natl Bk of Amer	5,470	4,979
CD Lasalle NB Monthly	11,101	9,948
CD Libertyville Bk & Tr	99,250	95,000
CD Cross CTRY Bk	100,432	95,000
CD Banco Bilbao Vizcaya	96,761	95,000
CD Discover Bank	100,995	95,000
CD Providian Natl Bank	5,000	5,000
CD BankAtlantic A Fed	15,056	15,000
CD Provident Bank Ohio	102,729	95,000
CD Bank Hapoalim B M NY	99,305	95,000
CD Key Bank Na	10,719	10,000
CD Key Banks	25,579	25,000
CD OBA Fed Svgs Bk	101,024	95,000
CD Bankers Tr Delaware	95,386	95,000
CD Huntington Natl Bank	65,340	65,000
CD Lasalle Natl Bk ILL	90,389	90,000
Total Certificate of Deposits	<u>1,540,417</u>	<u>1,484,936</u>
<u>MONEY MARKET/MUTUAL FUNDS</u>		
RMA Money Market Portfolio	69,501	69,501
UBS Fund Class A	406,311	508,233
RMA Money Market Portfolio	322,908	322,908
Total Money Market/Mutual Funds	<u>798,720</u>	<u>900,642</u>
<u>CORPORATE BONDS</u>		
Morgan Stanley Dean Witt	32,730	31,562
CitigroupInc NTS	110,088	105,097
SBC Communications Inc	108,435	104,191
Genl Elec Cap Corp NTS	210,438	202,360
Pacific Gas & Elec Co	14,250	15,144
New Jersey Bell Tel Co	9,684	9,371
Flonda Power & Light Co	14,750	15,134
Bellsouth Telecommunctns	43,088	40,257
Total Corporate Bonds	<u>543,461</u>	<u>523,116</u>
TOTAL INVESTMENT	<u>\$ 2,882,598</u>	<u>\$ 2,908,694</u>

KEIRO SERVICES 95-4022185

FORM 990 - FYE 10/31/02

SCHEDULE OF PLANT, PROPERTY & EQUIPMENT

PART 1V LINE 57

LAND, BUILDINGS AND LEASEHOLD IMPROVEMENTS	\$ 181,715 64
CONSTRUCTION-IN-PROGRESS	26,774 99
FURNITURE, FIXTURES AND EQUIPMENTS	<u>1,175,812 61</u>
	<u>1,384,303 24</u>
LESS ACCUMULATED DEPRECIATION	<u>(760,368 34)</u>
NET PLANT, PROPERTY & EQUIPMENTS	\$ <u><u>623,934 90</u></u>

KEIRO SERVICES/ADHC/ADC
FORM 990 - FYE 10/31/02
Balance Sheet

Line #	KS	KS End	WKADC	KADHC	TOTAL	
Cash -non interest bearing	45	(248,013)	-	4,500	2 761	(240,752)
Savings & Temporary Investments	46	975 664	30,472	-	-	1 006,136
Accounts Receivable	47a	(5,699)	-	16,628	60,223	71,152
Less Allowance for Doubtful Accts	47b	-	-	(15,989)	(15,989)	(15,989)
						55,163
Inventories	52	-	-	-	-	-
Prepaid Expenses	53	55,372	-	7,569	17 984	80 925
Investments-Securities	54	1,290,509	1,592,089	-	-	2,882,598
Sub-total		2,067,832	1,622,561	28,697	64,980	3,784,070
Property & Equipment	57a	1 000 219	-	108,409	275 675	1,384,303
Less Accumulated Depreciation	57b	(629,217)	-	(30,837)	(100,314)	(760,368)
Net Property & Equipment	57c	371,002	-	77,572	175,361	623,935
Other Assets						-
Other Current Assets		18,293	9 806	-	-	28,099
Due From Affiliate		7,512,528	-	-	-	7,512,528
CRT-Long Term Receivables		2,081 202	-	-	-	2,081,202
Other Assets		239,726	-	-	-	239,726
Total Other Assets	58	9,851,749	9,806	-	-	9,861,555
TOTAL ASSETS	59	12,290,583	1,632,367	106,269	240,341	14,269,560
Accounts Payable	60	207 762	-	16,301	52,214	276 277
Deferred Revenue	62	-	-	-	63	63
Other Liabilities/Due to Affiliate	65	25,403	22,643	557,113	988,374	1,593,533
Total Liabilities	66	233,165	22,643	573,414	1,040,652	1,869,874
Unrestricted	67	9,750,914	99,724	(467,145)	(800,311)	8 583,182
Temporarily restricted	68	2,306,504	-	-	-	2,306,504
Permanently Restricted	69	-	1,510,000	-	-	1,510,000
Total Fund Balance	73	12,057,418	1,609,724	(467,145)	(800,311)	12,399,686
TOTAL LIABILITIES & FUND BAL	74	12,290,583	1,632,367	106,269	240,341	14,269,560
		(0)	-	-	-	(0)
REVENUES						
Donations	1a	692,686	1,010,000	37,541	21,038	1,761,265
Management Fees	103b	1,837,693	-	-	-	1,837,693
Adult Day Health Care-Private	93b	-	-	156,769	-	156,769
Adult Day Health Care-Medical	93f	-	-	115,995	-	115,995
Adult Day Care-Private	93a	-	-	85,520	-	85,520
Total Day Care Revenue	2	-	-	85,520	272,764	358,284
Other Revenue	103b	20,253	-	13,083	11,033	44,369
Gain/Loss on Sale of assets	103b	(190,599)	(22,643)	-	-	(213,242)
Total Other Revenue	103b	(170,346)	(22,643)	13,083	11,033	(168,873)
Interest Income on Savings	4&95	7 128	348	-	-	7,476
Dividends & Interest from Securities	5&96	52,178	60,728	-	-	112,906
	104D	-	-	-	-	120,382
	11&103	-	-	-	-	1,668,820
TOTAL REVENUES	12	2,419,339	1,048,433	136,144	304,835	3,908,751
						2,147 486
						105
Net Profit (Loss)	17	2,553,587	125	249,130	609,379	3,412,221
	18	(134,248)	1,048,308	(112,986)	(304,544)	496,530

Keiro Services/ADHC/ADC/Endowment Fund
Form 990 Worksheet Summary
31-Oct-02

ACCOUNT TITLES	Line	Program	Management/	Fund	
	#	Services	General	Raising	TOTAL
Management Fees	25	-	24,139		24 139
Salaries & Wages	26	218 936	1 023,337	224 966	1 467 239
Pension Plan Contributions	27	1 878	42 771	9 255	53 904
Other Employee's Benefits	28	56 076	244 457	34,416	334 950
Payroll Taxes	29	17 395	87 866	16 961	122 223
Professional/Consultant Fees	30	18 908	9 885	102 048	130,840
Audit/Accounting Fees	31	-	22 734	-	22 734
Medical Supplies	32	405	-	-	405
Supplies	33	47 571	39 211	8 341	95 123
Telephone	34	-	23 434	2 867	26 301
Postage	35	-	6 637	51 939	58 576
Dues & Subscriptions	36	-	9 780	1 790	11 570
Minor Equipment & Rentals	37	-	37 145	7 772	44 917
Printing & Forms	38	-	25,254	173 278	198 532
Insurance	39	-	81 308	-	81 308
Seminars	40	-	20 849	1 156	22 005
Interest Expense	41	-	-	-	
Depreciation & Amortization	42	-	182 293	-	182 293
Utilities	43a	-	67,608	-	67 608
Taxes & Licenses	43b	-	9 611	-	9 611
Recruitment Expense	43c	-	6 580	3 809	10 390
Purchased Services	43d	6 225	105 632	124 011	235 868
Travel & Entertainment	43e	-	8 488	603	9 090
Bank Charges	43e	-	22 016	-	22 016
Bad Debts	43e	-	24 471	-	24 471
Other Expenses	43e	414	41 555	52 523	94 492
Non-HealthCare Expenses	43e		61,616		61 616
					-
TOTAL		367,809	2,228,678	815,734	3,412,222

Other Expenses Total	43e	414	158 146	53 125	211 685
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