

**Return of Organization Exempt From Income Tax**

OMB No 1545-0047

**2002****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 2002 calendar year, or tax year beginning November 01, 2002, and ending October 31, 2003****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**Keiro 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) ▶

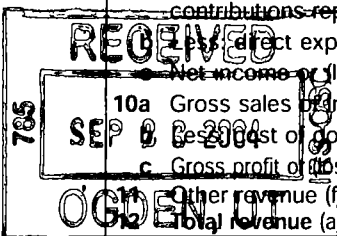
• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**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: ▶ **www.keiro.org****J** Organization type (check only one) ▶ ☒ 501(c) **3** (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. 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 page 17 of the instructions.)

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received.	<b>1a</b>	<b>2,423,809</b>	
	<b>a</b> Direct public support	<b>1b</b>		
	<b>b</b> Indirect public support	<b>1c</b>		
	<b>c</b> Government contributions (grants)			
	<b>d</b> Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	<b>1d</b>	<b>2,423,809</b>	
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	<b>214,246</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>	<b>0</b>	
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>	<b>5,267</b>	
	<b>5</b> Dividends and interest from securities	<b>5</b>	<b>114,965</b>	
	<b>6a</b> Gross rents	<b>6a</b>		
<b>b</b> Less rental expenses	<b>6b</b>			
<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
<b>7</b> Other investment income (describe ▶)	<b>7</b>			
Revenue	<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	<b>b</b> Less cost or other basis and sales expenses	<b>8a</b>		
	<b>c</b> Gain or (loss) (attach schedule)	<b>8b</b>		
	<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8c</b>		
	<b>8d</b>			
	<b>9</b> Special events and activities (attach schedule)			
	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>		
	<b>b</b> Less direct expenses other than fundraising expenses	<b>9b</b>		
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>		
	<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>		
<b>b</b> Less cost of goods sold	<b>10b</b>			
<b>10c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)				
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>	<b>2,390,271</b>		
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>	<b>5,148,558</b>		
Expenses	<b>13</b> Program services (from line 44, column (B))	<b>13</b>	<b>234,658</b>	
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>	<b>2,091,661</b>	
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>	<b>900,975</b>	
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>	<b>0</b>	
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	<b>17</b>	<b>3,227,295</b>	
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	<b>1,921,262</b>	
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<b>12,399,686</b>	
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	<b>0</b>	
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	<b>14,320,950</b>	



**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 page 21 of the instructions.)

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	14,997	0	14,997
26	Other salaries and wages	26	1,495,447	140,074	1,037,282
27	Pension plan contributions	27	23,352	986	21,274
28	Other employee benefits	28	349,530	43,345	259,162
29	Payroll taxes	29	116,775	9,270	83,216
30	Professional/Consultant Fees	30	104,324	3,018	2,240
31	Accounting fees	31	18,492	0	18,492
32	Medical Supplies	32	818	818	0
33	Supplies	33	88,347	33,273	33,942
34	Telephone	34	29,410	0	26,938
35	Postage and shipping	35	33,753	0	6,816
36	Dues & subscriptions	36	4,577	0	4,307
37	Equipment rental and maintenance	37	34,234	0	22,324
38	Printing and publications	38	188,017	0	15,604
39	Insurance	39	118,669	0	118,669
40	Conferences, conventions, and meetings	40	13,489	0	12,200
41	Interest	41	1,102	0	1,102
42	Depreciation, depletion, etc. (attach schedule)	42	149,911	0	149,911
43	Other expenses not covered above (itemize) a Utilities	43a	62,280	0	62,280
b Taxes and Licenses	43b	7,139	0	7,139	
c Recruitment Expense	43c	4,604	0	4,544	
d Purchased Services	43d	180,556	3,559	57,542	
e Other Expense	43e	184,471	317	131,678	
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	3,227,295	234,658	2,091,661

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 page 24 of the instructions.)What is the organization's primary exempt purpose? **Support services to facilities serving the elderly.**

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 \$ _____)	234,658
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)	234,658

**Part IV Balance Sheets** (See page 24 of the instructions.)

		(A) Beginning of year		(B) End of year
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only				
<b>Assets</b>	<b>45</b> Cash—non-interest-bearing . . . . .	(240,752)	<b>45</b>	<b>70,389</b>
	<b>46</b> Savings and temporary cash investments . . . . .	1,006,136	<b>46</b>	<b>985,799</b>
	<b>47a</b> Accounts receivable . . . . . <b>47a</b> 33,540			
	<b>b</b> Less: allowance for doubtful accounts . . . . . <b>47b</b> (1,250)	55,163	<b>47c</b>	<b>32,290</b>
	<b>48a</b> Pledges receivable . . . . . <b>48a</b> 515,588			
	<b>b</b> Less: allowance for doubtful accounts . . . . . <b>48b</b> 0	0	<b>48c</b>	<b>515,588</b>
	<b>49</b> Grants receivable . . . . .	0	<b>49</b>	<b>0</b>
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	<b>50</b>	<b>0</b>
	<b>51a</b> Other notes and loans receivable (attach schedule). . . . . <b>51a</b>			
	<b>b</b> Less: allowance for doubtful accounts . . . . . <b>51b</b>	0	<b>51c</b>	<b>0</b>
	<b>52</b> Inventories for sale or use . . . . .	0	<b>52</b>	<b>0</b>
	<b>53</b> Prepaid expenses and deferred charges . . . . .	80,925	<b>53</b>	<b>101,462</b>
	<b>54</b> Investments—securities (attach schedule). . . . . <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	2,882,598	<b>54</b>	<b>3,125,059</b>
	<b>55a</b> Investments—land, buildings, and equipment basis . . . . . <b>55a</b>			
	<b>b</b> Less: accumulated depreciation (attach schedule) . . . . . <b>55b</b>	0	<b>55c</b>	<b>0</b>
<b>56</b> Investments—other (attach schedule) . . . . .	0	<b>56</b>	<b>0</b>	
<b>57a</b> Land, buildings, and equipment: basis . . . . . <b>57a</b> 1,187,381				
<b>b</b> Less: accumulated depreciation (attach schedule) . . . . . <b>57b</b> (795,896)	623,935	<b>57c</b>	<b>391,485</b>	
<b>58</b> Other assets (describe ► <b>Due from Affiliates/Long-term AR</b> )	9,861,555	<b>58</b>	<b>11,504,714</b>	
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .	14,269,560	<b>59</b>	<b>16,726,786</b>	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses . . . . .	276,277	<b>60</b>	<b>320,904</b>
	<b>61</b> Grants payable . . . . .	0	<b>61</b>	<b>0</b>
	<b>62</b> Deferred revenue . . . . .	63	<b>62</b>	<b>0</b>
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	<b>63</b>	<b>0</b>
	<b>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .	0	<b>64a</b>	<b>0</b>
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .	0	<b>64b</b>	<b>0</b>
	<b>65</b> Other liabilities (describe ► <b>Due to Affiliates/Other Liabilities</b> )	1,593,533	<b>65</b>	<b>2,084,933</b>
<b>66 Total liabilities</b> (add lines 60 through 65) . . . . .	1,869,874	<b>66</b>	<b>2,405,837</b>	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	<b>67</b> Unrestricted . . . . .	8,583,182	<b>67</b>	<b>8,623,291</b>
	<b>68</b> Temporarily restricted . . . . .	2,306,504	<b>68</b>	<b>2,772,579</b>
	<b>69</b> Permanently restricted . . . . .	1,510,000	<b>69</b>	<b>2,925,080</b>
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74			
	<b>70</b> Capital stock, trust principal, or current funds . . . . .	0	<b>70</b>	<b>0</b>
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .	0	<b>71</b>	<b>0</b>
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>72</b>	<b>0</b>
	<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21) . . . . .	12,399,686	<b>73</b>	<b>14,320,950</b>
	<b>74 Total liabilities and net assets / fund balances</b> (add lines 66 and 73) . . . . .	14,269,560	<b>74</b>	<b>16,726,786</b>

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 page 26 of the instructions.)

**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
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**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 page 26 of the instructions.)

[illegible]

**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 page 26 of the instructions

**Part VI Other Information** (See page 27 of the 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	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 <b>Form 990-T</b> 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 ► <b>Keiro Nursing Home, Japanese Home for the Aged</b> ..... 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 <b>Form 1120-POL</b> 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? . . . . .	85b	
	If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
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 ► , section 4912 ► , section 4955 ►		
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 . . . . .		n/a
d	Enter Amount of tax on line 89c, above, reimbursed by the organization . . . . .		n/a
90a	List the states with which a copy of this return is filed ► <b>California</b>		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions) . . . . .	90b	36
91	The books are in care of ► <b>Dale P. Posadas</b> Telephone no ► <b>(323) 980-7503</b> Located at ► <b>325 S. Boyle Avenue, Los Angeles,</b> ZIP + 4 ► <b>90033-3812</b>		
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	

**Part VII Analysis of Income-Producing Activities** (See page 31 of the 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		
<b>93</b> Program service revenue.						
<b>a</b> Private-Adult Day Center						126,485
<b>b</b> Private-Adult Day Health Center						47,480
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b> Medicare/Medicaid payments . . . . .						40,280
<b>g</b> Fees and contracts from government agencies						
<b>94</b> Membership dues and assessments . . . . .						
<b>95</b> Interest on savings and temporary cash investments			14	5,267		
<b>96</b> Dividends and interest from securities . . . . .			14	114,965		
<b>97</b> Net rental income or (loss) from real estate:						
<b>a</b> debt-financed property . . . . .						
<b>b</b> not debt-financed property . . . . .						
<b>98</b> Net rental income or (loss) from personal property						
<b>99</b> Other investment income . . . . .						
<b>100</b> Gain or (loss) from sales of assets other than inventory						
<b>101</b> Net income or (loss) from special events . . . . .						
<b>102</b> Gross profit or (loss) from sales of inventory						
<b>103</b> Other revenue. <b>a</b> Management Fee						1,862,772
<b>b</b> Others						527,499
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>104</b> Subtotal (add columns (B), (D), and (E)) . . . . .				120,232		2,604,517
<b>105</b> Total (add line 104, columns (B), (D), and (E)). . . . .						2,724,749

**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 page 32 of the 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)
<b>93 a&amp;b</b>	Fees from providing day center services to the elderly providing activities, etc.-This furthers our exempt purpose
<b>93f</b>	Day health center revenues from MediCal participants. /of providing services to the elderl
<b>103a</b>	Management fee 7% charged to related organizations.
<b>103b</b>	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 page 32 of the instructions.)

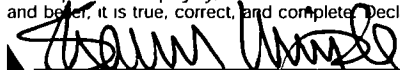
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the 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)

Please Sign

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

CEO

Date

Check if  
self-

Preparer's SSN or PTIN (See Gen Inst W)

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under Section 501(c)(3)**

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

**Supplementary Information—(See separate instructions.)**

OMB No 1545-0047

**2002**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

**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
<b>Howard Terada</b> Lakewood, CA	<b>ResourceDevelopment Director - 40 hours</b>	<b>116905.00</b>	<b>1656.00</b>	<b>2400.00</b>
<b>Dale Posadas</b> San Dimas, CA	<b>Controller - 40 hours</b>	<b>91437.00</b>	<b>1313.00</b>	<b>2400.00</b>
<b>Dianne Belli</b> Los Angeles, CA	<b>CBC Administrator - 40 hours</b>	<b>73550.00</b>	<b>1073.00</b>	<b>3000.00</b>
<b>Kenji Maeda</b> Garden Grove, CA	<b>IT Director - 40 hours</b>	<b>72296.00</b>	<b>1057.00</b>	
<b>Dora Wong</b> Pasadena, CA	<b>Human Resources Director - 40 hours</b>	<b>72081.00</b>	<b>1049.00</b>	<b>1200.00</b>
Total number of other employees paid over \$50,000 . . . . . ►	<b>3</b>			

**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
<b>Lawrence Scott</b> 2568 Pence Drive, El Cajon, CA 92019-3552	<b>Fund Raising Consultant</b>	<b>71322.00</b>
Total number of others receiving over \$50,000 for professional services . . . . . ►		

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

Yes No

<b>1</b>	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 i 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			
<b>2</b>	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)			
<b>a</b>	Sale, exchange, or leasing of property? . . . . .	2a		✓
<b>b</b>	Lending of money or other extension of credit? . . . . .	2b		✓
<b>c</b>	Furnishing of goods, services, or facilities? . . . . .	2c		✓
<b>d</b>	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .	2d		✓
<b>e</b>	Transfer of any part of its income or assets? . . . . .	2e		✓
<b>3</b>	Does the organization make grants for scholarships, fellowships, student loans, etc.? (See <b>Note</b> below) . . . . .	3		✓
<b>4</b>	Do you have a section 403(b) annuity plan for your employees? . . . . .	4	✓	

**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 5 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 5 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.). . . . .	<b>1761265</b>	<b>618568</b>	<b>540566</b>	<b>552263</b>	<b>3472662</b>
<b>16</b> Membership fees received . . . . .					
<b>17</b> 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 . . . . .	<b>2027084</b>	<b>1850037</b>	<b>1448785</b>	<b>1443609</b>	<b>6769515</b>
<b>18</b> 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 . . . . .	<b>120382</b>	<b>121182</b>	<b>288945</b>	<b>108099</b>	<b>638608</b>
<b>19</b> Net income from unrelated business activities not included in line 18 . . . . .					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf. . . . .					
<b>21</b> 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. . . . .					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets . . . . .		<b>138119</b>			<b>138119</b>
<b>23</b> Total of lines 15 through 22. . . . .	<b>3908731</b>	<b>2727906</b>	<b>2278286</b>	<b>2103971</b>	<b>11018904</b>
<b>24</b> Line 23 minus line 17. . . . .	<b>1881647</b>	<b>877869</b>	<b>829511</b>	<b>660362</b>	<b>4249389</b>
<b>25</b> Enter 1% of line 23 . . . . .	<b>39087</b>	<b>27279</b>	<b>22783</b>	<b>21040</b>	
<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24. . . . ▶				<b>26a</b>	<b>84988</b>
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 1998 through 2001 exceeded the amount shown in line 26a. <b>Do not file this list with your return.</b> Enter the total of all these excess amounts ▶				<b>26b</b>	<b>1235268</b>
c Total support for section 509(a)(1) test. Enter line 24, column (e) . . . . . ▶				<b>26c</b>	<b>4249389</b>
d Add: Amounts from column (e) for lines: 18 <u>638608</u> 19 <u>0</u> 22 <u>138119</u> 26b <u>1235268</u> . . . . . ▶				<b>26d</b>	<b>2011995</b>
e Public support (line 26c minus line 26d total) . . . . . ▶				<b>26e</b>	<b>2237394</b>
f <b>Public support percentage (line 26e (numerator) divided by line 26c (denominator))</b> . . . . ▶				<b>26f</b>	<b>53 %</b>
<b>27 Organizations described on line 12:</b> 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." <b>Do not file this list with your return.</b> Enter the sum of such amounts for each year: (2001) . . . . . (2000) . . . . . (1999) . . . . . (1998) . . . . . 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.) <b>Do not file this list with your return.</b> 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: (2001) . . . . . (2000) . . . . . (1999) . . . . . (1998) . . . . . c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ . . . . . ▶				<b>27c</b>	
d Add: Line 27a total _____ and line 27b total _____ . . . . . ▶				<b>27d</b>	
e Public support (line 27c total minus line 27d total). . . . . ▶				<b>27e</b>	
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e). . . . ▶				<b>27f</b>	
g <b>Public support percentage (line 27e (numerator) divided by line 27f (denominator))</b> . . . . ▶				<b>27g</b>	%
h <b>Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</b> . . . . ▶				<b>27h</b>	%

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15.

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

	Yes	No
<b>29</b> 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? . . . . .	<b>29</b>	
<b>30</b> 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? . . . . .	<b>30</b>	
<b>31</b> 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 ) ..... ..... .....	<b>31</b>	
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<b>32c</b>	
<b>d</b> 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 ) ..... .....	<b>32d</b>	
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .	<b>33a</b>	
<b>b</b> Admissions policies? . . . . .	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff? . . . . .	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance? . . . . .	<b>33d</b>	
<b>e</b> Educational policies? . . . . .	<b>33e</b>	
<b>f</b> Use of facilities? . . . . .	<b>33f</b>	
<b>g</b> Athletic programs? . . . . .	<b>33g</b>	
<b>h</b> Other extracurricular activities? . . . . . If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.) ..... ..... .....	<b>33h</b>	
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<b>34a</b>	
<b>b</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	<b>34b</b>	
<b>35</b> 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 . . . . .	<b>35</b>	

**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)

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

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

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

**4-Year Averaging Period Under Section 501(h)**

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

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(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 11 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.) . . . . .

Yes	No	Amount

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

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

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

		Yes	No
<b>a</b>	Transfers from the reporting organization to a noncharitable exempt organization of		
	(i) Cash	<b>51a(i)</b>	
	(ii) Other assets	<b>a(ii)</b>	
<b>b</b>	Other transactions		
	(i) Sales or exchanges of assets with a noncharitable exempt organization	<b>b(i)</b>	
	(ii) Purchases of assets from a noncharitable exempt organization	<b>b(ii)</b>	
	(iii) Rental of facilities, equipment, or other assets	<b>b(iii)</b>	
	(iv) Reimbursement arrangements	<b>b(iv)</b>	
	(v) Loans or loan guarantees	<b>b(v)</b>	
	(vi) Performance of services or membership or fundraising solicitations	<b>b(vi)</b>	
<b>c</b>	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	<b>c</b>	

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

[illegible]

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

**b** If "Yes," complete the following schedule

[illegible]

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box ☒ **Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

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

Type or print	Name of Exempt Organization <b>KEIRO SERVICES</b>	Employer identification number <b>15 4022185</b>
File on the extended due date for filing the return. See instructions.	Number, street, and room or suite no. If a P.O. box see instructions <b>325 S. Boyle Avenue</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address see instructions <b>Los Angeles, CA 90033</b>	

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

- ☒ Form 990    ☐ Form 990-EZ    ☐ Form 990-T (sec. 401(a) or 408(a) trust)    ☐ Form 1041-A    ☐ Form 5227    ☐ Form 3870  
☐ Form 990-BL    ☐ Form 990-PF    ☐ Form 990-T (trust other than above)    ☐ Form 4720    ☐ Form 6069

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

- If the organization does **not** have an office or place of business in the United States, check this box ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the **whole** group, check this box ☐ If it is for **part** of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until SEPTEMBER 15, 2004
- 5 For calendar year \_\_\_\_\_, or other tax year beginning NOV. 1, 2003 and ending OCT. 31, 2003
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension AUDITED FINANCIAL STATEMENTS ARE NOT COMPLETED YET. THERE ARE MAJOR ADJUSTMENTS TO BE CONSIDERED TO PREPARE THE 990 REPORT.
- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax less any nonrefundable credits. See instructions \$ 0
- b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ 0
- c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ 0

**Signature and Verification**

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

Signature Adalberto Pantoja Title Controller Date 6/15/04

**Notice to Applicant—To Be Completed by the IRS**

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

**EXTENSION APPROVED**

Director

E.

Subscribed and sworn to before me on \_\_\_\_\_  
 \_\_\_\_\_  
 FIELD DIRECTOR  
 Date 6/15/04

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

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

**KEIRO SERVICES**  
**FORM 990 - FYE 10/31/03**  
**INVESTMENTS - PAINEWEBBER**  
**PART IV LINE 54**

	<b><u>TOTAL</u></b> <b><u>MKT. VALUE</u></b>	<b><u>TOTAL</u></b> <b><u>COST</u></b>
<b><u>CERTIFICATE OF DEPOSITS</u></b>		
CD FNB America MI US	5,369	4,979
CD Capital One Bk VA US	99,996	100,919
CD Discover Bank DE US	101,670	95,000
CD Providian Natl Bk NH	5,425	5,000
CD Bank Hapoalim NY US	98,994	95,000
CD Key Banks OH US	10,802	10,000
CD Key Banks OH US	21,064	22,279
CD Key Banks OH US	25,894	25,000
CD Waypoint Bank PA US	93,961	95,000
CD Providian Natl BK NH	90,182	90,000
CD Greenwood TR CO DE	90,818	90,009
CD Providian Natl BK MD	99,142	95,000
CD Greenwood TR CO DE	5,233	5,000
CD Lehman Bros BK DE	15,924	15,000
CD First USA BK DE US	10,648	10,000
CD Lasalle Natl Bank IL US	10,850	9,948
CD Libertyville B&T IL US	100,628	95,000
CD Cross Country BK DE	100,340	95,000
CD OBA Fed Svgs Bk MD	101,844	95,000
CD Huntington Natl Bk OH	68,310	70,000
CD Hudson United Bank NJ	93,768	95,000
CD Carolina First BK SC	93,555	95,000
<b>Total Certificate of Deposits</b>	<b>1,344,415</b>	<b>1,313,134</b>
<b><u>MONEY MARKET/MUTUAL FUNDS</u></b>		
RMA Money Market Portfolio	143,190	143,190
RMA Money Market Portfolio	105,335	105,335
UBS Fund Class A	923,212	896,179
<b>Total Money Market/Mutual Funds</b>	<b>1,171,737</b>	<b>1,144,704</b>
<b><u>CORPORATE BONDS</u></b>		
Genl Elec Cap Corp	72,291	74,826
Genl Elec Co NTS	40,254	40,986
Citigroup Inc NTS	112,544	105,097
SBC Communications Inc	108,566	104,191
Genl Elec Cap Corp NTS	213,562	202,360
Florida Power & Light Co	15,565	15,134
Bellsouth Telecommunctns	46,125	40,257
<b>Total Corporate Bonds</b>	<b>608,907</b>	<b>582,851</b>
<b>TOTAL INVESTMENT</b>	<b>\$ 3,125,059</b>	<b>\$ 3,040,689</b>

**KEIRO SERVICES 95-4022185**  
**FORM 990 - FYE 10/31/03**  
**SCHEDULE OF PLANT, PROPERTY & EQUIPMENT**  
**PART 1V LINE 57**

LAND, BUILDINGS AND LEASEHOLD IMPROVEMENTS	\$ 87,659
CONSTRUCTION-IN-PROGRESS	0
FURNITURE, FIXTURES AND EQUIPMENTS	<u>1,099,722</u>
TOTAL PLANT, PROPERTY & EQUIPMENT	<u>1,187,381</u>
 LESS: ACCUMULATED DEPRECIATION	 <u>(795,896)</u>
 NET PLANT, PROPERTY & EQUIPMENTS	 \$ <u><u>391,485</u></u>

**Keiro Services/ADHC/ADC/Endowment Fund**  
**Form 990 Worksheet Summary**  
**31-Oct-03**

ACCOUNT TITLES	Line #	Program Services	Management/ General	Fund Raising	TOTAL
Management Fees	25	-	14,997	-	14,997
Salaries & Wages	26	140,074	1,037,282	318,091	1,495,447
Pension Plan Contributions	27	986	21,274	4,092	26,352
Other Employee's Benefits	28	43,345	259,162	47,023	349,530
Payroll Taxes	29	9,270	83,216	24,289	116,775
Professional/Consultant Fees	30	3,018	2,240	99,067	104,324
Audit/Accounting Fees	31	-	18,492	-	18,492
Medical Supplies	32	818	-	-	818
Supplies	33	33,273	33,942	21,132	88,347
Telephone	34	-	26,938	2,472	29,410
Postage	35	-	6,816	26,937	33,753
Dues & Subscriptions	36	-	4,307	270	4,577
Minor Equipment & Rentals	37	-	22,324	11,910	34,234
Printing & Forms	38	-	15,604	172,413	188,017
Insurance	39	-	118,669	-	118,669
Seminars	40	-	12,200	1,289	13,489
Interest Expense	41	-	1,102	-	1,102
Depreciation & Amortization	42	-	149,911	-	149,911
Utilities	43a	-	62,280	-	62,280
Taxes & Licenses	43b	-	7,139	-	7,139
Recruitment Expense	43c	-	4,544	60	4,604
Purchased Services	43d	3,559	57,542	119,455	180,556
Travel & Entertainment	43e	-	7,372	2,045	9,418
Bank Charges	43e	-	21,563	154	21,716
Bad Debts	43e	-	6,931	-	6,931
Other Expenses	43e	317	46,442	50,278	97,036
Non-HealthCare Expenses	43e	-	49,371	-	49,371
					-
<b>TOTAL</b>	<b>44</b>	<b>234,658</b>	<b>2,091,661</b>	<b>900,975</b>	<b>3,227,295</b>
		13/III-a	14		17
Other Expenses Total	43e	317	131,678	52,476	184,471



Item	Fund	Agency	Program	Building	Maintenance	Housekeeping	Business	Accounting	CEO's	Human	Resource	Participating	K-12	Community	Education	General	Property	Management/	General	Development	Development	Development
WAGES - SUPERVISORS	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
WAGES - OTHER	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
PAYROLL TAXES	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
DENTAL PREMIUMS	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
GROUP LIFE INSURANCE	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
PENSION PLAN	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
WORKERS COMPENSATION	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
OTHER EMPLOYEE BENEFITS	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
PROFESSIONAL FEES	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
MANAGEMENT FEES	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
PHARMACEUTICALS	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
MEDICAL SUPPLIES	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
UNIFORMS	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
FOOD	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
MEDICAL EQUIPMENT	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
MINOR EQUIPMENT	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
PURCHASED SERVICES	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
CONTRACTED LABOR	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
DUES & SUBSCRIPTIONS	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
TRAVEL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
TRAINING & RECRUITMENT EXP	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
SEMINARS	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
UTILITIES	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
TELEPHONE	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
TAXES	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
BANK CHARGES	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
PRINTING & FORMS	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
DEPRECIATION & AMORTIZATION	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
PROPERTY & BUSINESS TAX	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
INTEREST EXPENSE	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
INSURANCE - OTHER	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
BAD DEBT EXPENSE	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
NON-RECURRING EXPENSES	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
TOTAL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

**KEIRO SERVICES/ADHC/ADC**  
**FORM 990 - FYE 10/31/03**  
**Balance Sheet**

	Line #	KS	KS End	WKADC	KADHC	TOTAL	
Cash -non interest bearing	45	60,144	-	5,500	4,745	70,389	
Savings & Temporary Investments	46	687,232	298,567	-	-	985,799	
Accounts Receivable	47a	-	-	33,540	-	33,540	
Less Allowance for Doubtful Accts	47b	-	-	(1,250)	-	(1,250)	32 290 47c
Pledges Receivable	48a	-	515,588	-	-	515,588	
Less Allowance for Doubtful Accts	48b	-	-	-	-	-	
Inventories	52	-	-	-	-	-	
Prepaid Expenses	53	79,928	-	11,221	10,313	101,462	
Investments-Securities	54	681,054	2,444,005	-	-	3,125,059	
Sub-total		1,508,358	3,258,160	49,011	15,057	4,830,587	
Property & Equipment	57a	1,074,601	-	112,780	-	1,187,381	
Less Accumulated Depreciation	57b	(749,061)	-	(46,835)	-	(795,896)	
Net Property & Equipment	57c	325,540	-	65,945	-	391,485	391,485 57c
Other Assets		-	-	-	-	-	
Other Current Assets		44,116	23,841	11,230	-	79,187	
Due From Affiliate		8,581,019	-	-	-	8,581,019	
CRT-Long Term Receivables		2,578,518	-	-	-	2,578,518	
Other Assets		265,991	-	-	-	265,991	
Total Other Assets	58	11,469,643	23,841	11,230	-	11,504,714	
<b>TOTAL ASSETS</b>	<b>59</b>	<b>13,303,541</b>	<b>3,282,001</b>	<b>126,187</b>	<b>15,057</b>	<b>16,726,786</b>	
Accounts Payable	60	302,003	6,442	12,459	-	320,904	
Deferred Revenue	62	-	-	-	-	-	
Other Liabilities/Due to Affiliate	65	14,937	298,182	685,995	1,085,819	2,084,933	
Total Liabilities	66	316,940	304,624	698,454	1,085,819	2,405,836	
Unrestricted	67	10,214,023	52,297	(572,268)	(1,070,761)	8,623,291	
Temporarily restricted	68	2,772,579	-	-	-	2,772,579	
Permanently Restricted	69	-	2,925,080	-	-	2,925,080	
Total Fund Balance	21/73	12,986,602	2,977,377	(572,268)	(1,070,761)	14,320,950	
<b>TOTAL LIABILITIES &amp; FUND BAL</b>	<b>74</b>	<b>13,303,541</b>	<b>3,282,001</b>	<b>126,187</b>	<b>15,057</b>	<b>16,726,786</b>	
		0	-	0	0	0	
<b>REVENUES:</b>							
Donations	1a	965,139	1,415,080	41,946	1,644	2,423,809	2,423,809
Management Fees	103b	1,862,772	-	-	-	1,862,772	
Adult Day Health Care-Private	93b	-	-	-	47,480	47,480	
Adult Day Health Care-Medical	93f	-	-	-	40,280	40,280	
Adult Day Care-Private	93a	-	-	126,485	-	126,485	
Total Day Care Revenue	2	-	-	126,485	87,761	214,246	
Other Revenue	103b	55,083	-	25,804	3,499	84,386	
Gain/Loss on Sale of assets	103b	388,629	123,606	-	(69,122)	443,113	
Total Other Revenue	103b	443,712	123,606	25,804	(65,623)	527,499	2 804 517
Interest Income on Savings	4&95	4,170	1,098	-	-	5,267	104E
Dividends & Interest from Securities	5&96	44,357	70,607	-	-	114,965	
	104D	-	-	-	-	120,232	
	11&103	-	-	-	-	2,390,271	2 724 749
<b>TOTAL REVENUES</b>	<b>12</b>	<b>3,320,150</b>	<b>1,610,391</b>	<b>194,235</b>	<b>23,782</b>	<b>5,148,558</b>	105E
	17	2,390,967	242,738	299,358	294,233	3,227,295	
Net Profit (Loss)	18	929,183	1,367,653	(105,123)	(270,451)	1,921,262	