

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2003****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 2003 calendar year, or tax year beginning November 01, 2003, and ending October 31, 2004****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).

**G Website:** ▶ **www.keiro.org****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 ▶**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 Group Exemption Number** ▶**M Check** ▶ ☐ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 18 of the instructions.)**1 Contributions, gifts, grants, and similar amounts received:****a Direct public support****1a****2,762,524****b Indirect public support****1b****0****c Government contributions (grants)****1c****0****d Total** (add lines 1a through 1c) (cash \$ \_\_\_\_\_ noncash \$ \_\_\_\_\_)**1d****2,762,524****2 Program service revenue including government fees and contracts (from Part VII, line 93)****2****143,025****3 Membership dues and assessments****3****0****4 Interest on savings and temporary cash investments****4****7,434****5 Dividends and interest from securities****5****140,626****6a Gross rents****6a****0****b Less: rental expenses****6b****0****c Net rental income (or loss)** (subtract line 6b from line 6a)**6c****0****7 Other net investment income (describe ▶)****7****0****8a Gross amount from sales of assets other than inventory****(A) Securities****(B) Other****8a****b Less: cost or other basis and sales expenses****8b****c Gain or (loss) (attach schedule)****8c****d Net gain or (loss)** (combine line 8c, columns (A) and (B))**8d****0****9 Special events and activities (attach schedule). If any amount is from gaming, check here ▶ ☐****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****0****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****0****11 Other revenue** (from Part VII, line 103)**11****2,063,195****12 Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)**12****5,116,805****13 Program services** (from line 44, column (B))**13****152,624****14 Management and general** (from line 44, column (C))**14****1,983,981****15 Fundraising** (from line 44, column (D))**15****734,477****16 Payments to affiliates** (attach schedule)**16****0****17 Total expenses** (add lines 16 and 44, column (A))**17****2,871,215****18 Excess or (deficit) for the year** (subtract line 17 from line 12)**18****2,245,590****19 Net assets or fund balances at beginning of year** (from line 73, column (A))**19****14,320,950****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****16,566,540**

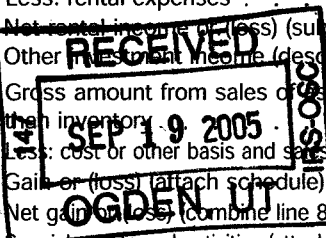
For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2003)

ENVELOPE DATE SEP 15 2005

SCANNED OCT 07 2005



JNK

**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 22 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 \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Management Fees	11,177	0	11,177	0
26	Other salaries and wages	1,397,738	79,369	1,000,226	318,143
27	Pension plan contributions	32,771	0	25,098	7,673
28	Other employee benefits	338,049	31,598	247,695	58,756
29	Payroll taxes	112,582	6,417	81,102	25,062
30	Professional /Consultant Fees	113,369	0	3,355	110,014
31	Accounting fees	20,778	0	20,778	0
32	Medical Supplies	0	0	0	0
33	Supplies	76,944	32,707	28,009	16,234
34	Telephone	18,999	0	16,572	2,428
35	Postage and shipping	29,406	0	4,495	24,911
36	Dues & subscriptions	6,057	0	4,806	1,251
37	Equipment rental and maintenance	25,779	0	20,396	5,383
38	Printing and publications	120,660	0	2,454	118,206
39	Insurance	102,992	0	102,991	0
40	Conferences, conventions, and meetings	7,171	0	6,740	431
41	Interest	4,228	0	4,228	0
42	Depreciation, depletion, etc. (attach schedule)	138,713	0	138,713	0
43	Other expenses not covered above (itemize): a Utilities	13,798	0	13,798	0
b	Taxes and licenses	6,928	0	6,928	0
c	Recruitment expense	2,826	0	1,662	1,164
d	Purchased services	72,325	2,366	58,660	11,299
e	Other expenses	217,792	173	184,097	33,522
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	2,871,081	152,624	1,983,981	734,477

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

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_;

(iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 25 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 \$ _____)	152,624
b	SEE ATTACHED SUPPLEMENTAL STATEMENT (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)	152,624

**Part IV Balance Sheets** (See page 25 of the instructions.)

<b>Note:</b> 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
<b>Assets</b>	<b>45</b> Cash—non-interest-bearing . . . . .	70,389	<b>45</b>	52,385
	<b>46</b> Savings and temporary cash investments . . . . .	985,799	<b>46</b>	889,323
	<b>47a</b> Accounts receivable . . . . .	23,032		
	<b>b</b> Less: allowance for doubtful accounts . . . . .	0		
		32,290	<b>47c</b>	23,032
	<b>48a</b> Pledges receivable . . . . .			
	<b>b</b> Less: allowance for doubtful accounts . . . . .			
		515,588	<b>48c</b>	656,648
	<b>49</b> Grants receivable . . . . .	0	<b>49</b>	0
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	<b>50</b>	0
	<b>51a</b> Other notes and loans receivable (attach schedule) . . . . .			
	<b>b</b> Less: allowance for doubtful accounts . . . . .	0	<b>51c</b>	
	<b>52</b> Inventories for sale or use . . . . .	0	<b>52</b>	0
	<b>53</b> Prepaid expenses and deferred charges . . . . .	101,462	<b>53</b>	89,099
	<b>54</b> Investments—securities (attach schedule) . . . . . <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	3,125,059	<b>54</b>	3,653,689
<b>55a</b> Investments—land, buildings, and equipment: basis . . . . .				
<b>b</b> Less: accumulated depreciation (attach schedule) . . . . .	0	<b>55c</b>	0	
<b>56</b> Investments—other (attach schedule) . . . . .	0	<b>56</b>	0	
<b>57a</b> Land, buildings, and equipment: basis . . . . .	1,508,949			
<b>b</b> Less: accumulated depreciation (attach schedule) . . . . .	(934,609)			
	391,485	<b>57c</b>	574,340	
<b>58</b> Other assets (describe ► <b>Due from affiliates/Other assets</b> )	11,504,714	<b>58</b>	13,022,038	
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .	16,726,786	<b>59</b>	18,960,553	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses . . . . .	320,904	<b>60</b>	332,379
	<b>61</b> Grants payable . . . . .	0	<b>61</b>	0
	<b>62</b> Deferred revenue . . . . .	0	<b>62</b>	14,424
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	<b>63</b>	0
	<b>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .	0	<b>64a</b>	0
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .	0	<b>64b</b>	0
	<b>65</b> Other liabilities (describe ► <b>Due to affiliate/Other liabilities</b> )	2,084,933	<b>65</b>	2,047,211
	<b>66 Total liabilities</b> (add lines 60 through 65) . . . . .	2,405,837	<b>66</b>	2,394,014
<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 . . . . .	8,623,291	<b>67</b>	10,511,202
	<b>68</b> Temporarily restricted . . . . .	2,772,579	<b>68</b>	3,130,258
	<b>69</b> Permanently restricted . . . . .	2,925,080	<b>69</b>	2,925,080
	<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>	0
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .	0	<b>71</b>	0
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>72</b>	0
	<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). . . . .	14,320,950	<b>73</b>	16,566,540
	<b>74 Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	16,726,786	<b>74</b>	18,960,553

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 27 of the instructions.)

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements with Expenses per Return</b>
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<b>a</b> Total revenue, gains, and other support per audited financial statements . . . ▶	<b>a</b>	<b>a</b> Total expenses and losses per audited financial statements . . . ▶	<b>a</b>
<b>b</b> Amounts included on line <b>a</b> but not on line 12, Form 990:  <b>(1)</b> Net unrealized gains on investments . . . \$ _____  <b>(2)</b> Donated services and use of facilities \$ _____  <b>(3)</b> Recoveries of prior year grants . . . \$ _____  <b>(4)</b> Other (specify): _____ _____ \$ _____  Add amounts on lines <b>(1)</b> through <b>(4)</b> ▶	<b>b</b>	<b>b</b> Amounts included on line <b>a</b> but not on line 17, Form 990:  <b>(1)</b> Donated services and use of facilities \$ _____  <b>(2)</b> Prior year adjustments reported on line 20, Form 990 . . . \$ _____  <b>(3)</b> Losses reported on line 20, Form 990 . . . \$ _____  <b>(4)</b> Other (specify): _____ _____ \$ _____  Add amounts on lines <b>(1)</b> through <b>(4)</b> ▶	<b>b</b>
<b>c</b> Line <b>a</b> minus line <b>b</b> . . . . . ▶	<b>c</b>	<b>c</b> Line <b>a</b> minus line <b>b</b> . . . . . ▶	<b>c</b>
<b>d</b> Amounts included on line 12, Form 990 but not on line <b>a</b> :  <b>(1)</b> Investment expenses not included on line 6b, Form 990 . . . \$ _____  <b>(2)</b> Other (specify): _____ _____ \$ _____  Add amounts on lines <b>(1)</b> and <b>(2)</b> ▶	<b>d</b>	<b>d</b> Amounts included on line 17, Form 990 but not on line <b>a</b> :  <b>(1)</b> Investment expenses not included on line 6b, Form 990 . . . \$ _____  <b>(2)</b> Other (specify): _____ _____ \$ _____  Add amounts on lines <b>(1)</b> and <b>(2)</b> ▶	<b>d</b>
<b>e</b> Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . . ▶	<b>e</b>	<b>e</b> Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . . ▶	<b>e</b>

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 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 28 of the instructions.

**Part VI Other Information** (See page 28 of the instructions.)

	Yes	No
<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .	<b>76</b>	✓
<b>77</b> 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.	<b>77</b>	✓
<b>78a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	<b>78a</b>	✓
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>78b</b>	✓
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .	<b>79</b>	✓
<b>80a</b> 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? . . . . .	<b>80a</b>	✓
<b>b</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.		
<b>81a</b> Enter direct and indirect political expenditures. See line 81 instructions . . . . . <b>81a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>81b</b>	
<b>82a</b> 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? . . . . .	<b>82a</b>	✓
<b>b</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.) . . . . . <b>82b</b> <b>Not Accounted For</b>		
<b>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications? . . . . .	<b>83a</b>	✓
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	<b>83b</b>	✓
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	<b>84a</b>	✓
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>84b</b>	✓
<b>85</b> <b>501(c)(4), (5), or (6) organizations.</b> <b>a</b> Were substantially all dues nondeductible by members? . . . . .	<b>85a</b>	
<b>b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . . 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.	<b>85b</b>	
<b>c</b> Dues, assessments, and similar amounts from members . . . . . <b>85c</b> <b>n/a</b>		
<b>d</b> Section 162(e) lobbying and political expenditures . . . . . <b>85d</b> <b>n/a</b>		
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . . <b>85e</b> <b>n/a</b>		
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . . <b>85f</b> <b>n/a</b>		
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . . <b>85g</b>		
<b>h</b> 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? . . . . . <b>85h</b>		
<b>86</b> <b>501(c)(7) orgs.</b> Enter: <b>a</b> Initiation fees and capital contributions included on line 12 . . . . . <b>86a</b> <b>n/a</b>		
<b>b</b> Gross receipts, included on line 12, for public use of club facilities . . . . . <b>86b</b> <b>n/a</b>		
<b>87</b> <b>501(c)(12) orgs.</b> Enter: <b>a</b> Gross income from members or shareholders . . . . . <b>87a</b> <b>n/a</b>		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>87b</b> <b>n/a</b>		
<b>88</b> 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 . . . . . <b>88</b>		✓
<b>89a</b> <b>501(c)(3) organizations.</b> Enter: Amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ►		
<b>b</b> <b>501(c)(3) and 501(c)(4) orgs.</b> 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. . . . . <b>89b</b>		✓
<b>c</b> Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. . . . . ► <b>n/a</b>		
<b>d</b> Enter: Amount of tax on line 89c, above, reimbursed by the organization. . . . . ► <b>n/a</b>		
<b>90a</b> List the states with which a copy of this return is filed ► <b>California</b>		
<b>b</b> Number of employees employed in the pay period that includes March 12, 2003 (See instructions.) <b>90b</b> <b>36</b>		
<b>91</b> 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, CA</b> ZIP + 4 ► <b>90033-3812</b>		
<b>92</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of <b>Form 1041</b> —Check here . . . . . <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . <b>92</b>		

**Part VII Analysis of Income-Producing Activities** (See page 33 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>	<b>Private-Adult Day Care</b>					<b>143,025</b>
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b>	Medicare/Medicaid payments . . . . .					
<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			<b>14</b>	<b>7,434</b>	
<b>96</b>	Dividends and interest from securities . . . . .			<b>14</b>	<b>140,626</b>	
<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 Management Fee</b>					<b>1,913,090</b>
<b>b</b>	<b>Others</b>					<b>150,105</b>
<b>c</b>						
<b>d</b>						<b>0</b>
<b>e</b>						<b>0</b>
<b>104</b>	Subtotal (add columns (B), (D), and (E)) . . . . .				<b>148,060</b>	<b>2,206,220</b>
<b>105</b>	Total (add line 104, columns (B), (D), and (E)) . . . . .					<b>2,354,281</b>

**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 34 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>93a</b>	<b>Fees from providing day center services to the elderly providing activities, etc. This furthers our exempt purposes of providing services to the elderly.</b>
<b>103a</b>	<b>Management fee 7% charged to related organizations.</b>
<b>103b</b>	<b>Income(loss) from value of investments-This furthers our exempt purpose of ensuring quality services.</b>

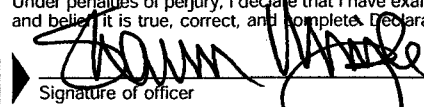
**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

(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 34 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).

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

Please Sign Here:  Signature of officer

Date: 9/15/05

CEO

Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
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**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**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

**2003**

► **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> ..... <b>325 S. Boyle Ave., L.A., CA 90033</b>	<b>Resource Development Director- 40hrs/wk</b>	<b>109,334</b>	<b>3,526</b>	<b>3,600</b>
<b>Dale Posadas</b> ..... <b>325 S. Boyle Ave., L.A., CA 90033</b>	<b>Controller - 40hrs/wk</b>	<b>91,345</b>	<b>2,815</b>	<b>2,400</b>
<b>Dianne Belli</b> ..... <b>325 S. Boyle Ave., L.A., CA 90033</b>	<b>Community Community Based Care</b>	<b>73,435</b>	<b>2,297</b>	<b>3,000</b>
<b>Dora Wong</b> ..... <b>325 S. Boyle Ave., L.A., CA 90033</b>	<b>Human Resources Director - 40hrs/wk</b>	<b>74,518</b>	<b>2,288</b>	<b>1,200</b>
<b>Kenji Maeda</b> ..... <b>326 S. Boyle Ave., L.A., CA 90033</b>	<b>Information Technology Director - 40hrs/wk</b>	<b>74,114</b>	<b>1,340</b>	<b>0</b>
Total number of other employees paid over \$50,000 . . . . . ►	<b>4</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> ..... <b>2568 Pence Drive, El Cajon, CA 92019</b>	<b>Fund Raising Consultant</b>	<b>75919.24</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

- 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 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.

- 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.)

- |  |           |  |   |
|--|-----------|--|---|
| <b>a</b> Sale, exchange, or leasing of property?   | <b>2a</b> |  | ✓ |
| <b>b</b> Lending of money or other extension of credit?  | <b>2b</b> |  | ✓ |
| <b>c</b> Furnishing of goods, services, or facilities?   | <b>2c</b> |  | ✓ |
| <b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? | <b>2d</b> |  | ✓ |
| <b>e</b> Transfer of any part of its income or assets?   | <b>2e</b> |  | ✓ |

- 3a** Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)

<b>3a</b>		✓
-----------	--	---

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

<b>3b</b>	✓	
-----------	---	--

- 4** Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?

<b>4</b>	✓	
----------	---	--

**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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . . . .	<b>2423809</b>	<b>1761265</b>	<b>618568</b>	<b>540566</b>	<b>5344208</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>2604517</b>	<b>2027084</b>	<b>1850037</b>	<b>1448785</b>	<b>7930423</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>120232</b>	<b>120382</b>	<b>121182</b>	<b>288945</b>	<b>650741</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>13819</b>		<b>13819</b>
<b>23</b> Total of lines 15 through 22. . . . .	<b>5148558</b>	<b>3908731</b>	<b>2603606</b>	<b>2278296</b>	<b>13939191</b>
<b>24</b> Line 23 minus line 17. . . . .	<b>2544041</b>	<b>1881647</b>	<b>753569</b>	<b>829511</b>	<b>6008768</b>
<b>25</b> Enter 1% of line 23 . . . . .	<b>51486</b>	<b>39087</b>	<b>26036</b>	<b>22783</b>	
<b>26 Organizations described on lines 10 or 11:</b> <b>a</b> Enter 2% of amount in column (e), line 24. . . . ▶					<b>26a 120175</b>
<b>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 1999 through 2002 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 990,950</b>
<b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e) . . . . . ▶					<b>26c 6,008,768</b>
<b>d</b> Add: Amounts from column (e) for lines: 18 <u>650,741</u> 19 <u>0</u> . . . . . ▶					
22 <u>13,819</u> 26b <u>120,175</u> . . . . . ▶					<b>26d 784,735</b>
<b>e</b> Public support (line 26c minus line 26d total) . . . . . ▶					<b>26e 5,224,033</b>
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . . . ▶					<b>26f 87 %</b>
<b>27 Organizations described on line 12:</b> <b>a</b> 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:					
(2002) . . . . . (2001) . . . . . (2000) . . . . . (1999) . . . . .					
<b>b</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 <b>larger</b> 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:					
(2002) . . . . . (2001) . . . . . (2000) . . . . . (1999) . . . . .					
<b>c</b> Add: Amounts from column (e) for lines: 15 _____ 16 _____ . . . . . ▶					<b>27c</b>
17 _____ 20 _____ 21 _____ . . . . . ▶					<b>27d</b>
<b>d</b> Add: Line 27a total _____ and line 27b total _____ . . . . . ▶					<b>27e</b>
<b>e</b> Public support (line 27c total minus line 27d total). . . . . ▶					<b>27f</b>
<b>f</b> Total support for section 509(a)(2) test: Enter amount from line 23, column (e). . . . . ▶					<b>27g</b>
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator)). . . . . ▶					<b>27h</b>
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ▶					

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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**

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .	<b>36</b>		
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .	<b>37</b>		
<b>38</b> Total lobbying expenditures (add lines 36 and 37) . . . . .	<b>38</b>		
<b>39</b> Other exempt purpose expenditures . . . . .	<b>39</b>		
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39). . . . .	<b>40</b>		
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table—			
<b>If the amount on line 40 is—</b>	<b>The lobbying nontaxable amount is—</b>		
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 . . . . .		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41) . . . . .	<b>42</b>		
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 . . . . .	<b>43</b>		
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 . . . . .	<b>44</b>		

**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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
<b>45</b> Lobbying nontaxable amount. . . . .					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)). . . . .					
<b>47</b> Total lobbying expenditures . . . . .					
<b>48</b> Grassroots nontaxable amount . . . . .					
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) . . . . .					
<b>50</b> 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:	Yes	No	Amount
<b>a</b> Volunteers. . . . .			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.) . . . . .			
<b>c</b> Media advertisements . . . . .			
<b>d</b> Mailings to members, legislators, or the public . . . . .			
<b>e</b> Publications, or published or broadcast statements . . . . .			
<b>f</b> Grants to other organizations for lobbying purposes . . . . .			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .			
<b>i</b> Total lobbying expenditures (Add lines c through h.) . . . . .			

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

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

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

**a Transfers from the reporting organization to a noncharitable exempt organization of:**

Yes	No
-----	----

(i) Cash \_\_\_\_\_

51a(i)		
--------	--	--

(ii) Other assets . . . . .

a(ii)		
-------	--	--

**b Other transactions:**

(ii) 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(iii)		
--------	--	--

(iv) Reimbursement arrangements . . . . .

b(iv)		
-------	--	--

(v) Loans or loan guarantees . . . . .

<b>b(v)</b>		
-------------	--	--

(vi) Performance of services or membership or fundraising solicitations . . . . .

b(vi)		
-------	--	--

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]

Established in 1961, Keiro Senior HealthCare (Keiro Services), the largest, healthcare provider serving the Japanese American community, has cared for over 50,000 seniors and provided peace-of-mind to their families. Meeting the needs of the community, Keiro provides care in a culturally-sensitive environment with familiar language, food, and values for seniors in their twilight years. As the umbrella organization for Keiro Nursing Home, South Bay Keiro Nursing Home, Keiro Intermediate Care Facility, Keiro Retirement Home, Keiro Adult Day Center of Orange County, and Keiro Community Education, Keiro upholds its mission to enhance the quality of senior life in Our Community through culturally-sensitive healthcare services.

Keiro's facilities and adult day care center are founded upon a value of respecting the elderly that is a cornerstone of the Japanese American community. Keiro delivers compassionate health care and strives to ensure the dignity and quality of life for each individual.

Quality of life is uniquely defined by each individual at Keiro. It could be as simple as the availability of rice, *gohan*, at every meal or the opportunity to speak Japanese and be understood. It could be the security in knowing someone is there to respond to your needs. Or it could be having choices—The choice to participate in a wide variety of activities and events or the choice to share new experiences with new friends. Keiro recognizes the importance of a clean home-like environment where these individuals, most of whom are in the most vulnerable time of their lives, are able to make these choices and experience quality of life.

A focus of Keiro is direct care along a continuum of senior healthcare options, including residential, assisted living, intermediate, skilled nursing and rehabilitation care, and adult day care. Through these programs, Keiro can apply a consistent culturally-sensitive philosophy to the care of an individual, regardless of the level of service a person may require.

There is a tremendous and unprecedented need for Keiro in the community. One in five Japanese Americans is over age 65, almost *twice* the national average, and the number of seniors continues to grow rapidly. The demand for Keiro's services has *tripled* in the past five years.

Through the years, a committed community, a competent and professional staff, over 700 volunteers who contribute 70,000 hours each year, and thousands of financial supporters have enabled Keiro to meet the growing and ever-changing needs of the aging community. Already Keiro has realized its role by expanding into rehabilitation care, establishing a Special Care Unit for seniors with Alzheimer's and related dementias, developing an assisted living program, realizing an adult day care center, all while continuing to provide residential and skilled nursing services.

Continuing to address the ever-changing needs of the Japanese American community, Keiro is moving forward with developing essential innovative programs and services. Today, seniors living at home with caregivers represent the fastest growing group in need of Keiro's support. More than 30,000 families or one in four families are caring for aging loved ones at home. Already Keiro has established Keiro Adult Day Center of Orange County, which provides invaluable benefits for these families by delivering daytime care for seniors and needed relief for caregivers. At the Center, seniors experience memory stimulation, socialization, and a more structured lifestyle, which benefits their overall health. At the same time, the Center enables caregivers to take care of personal business and revitalize.

**Form 990**

**Keiro Services 95-4022185**

**Supplemental Statement – Part III a**

**Page2**

Now Keiro is striving to expand Keiro Community Education, a program that equips caregivers with much-needed information and resources on aging issues. Already over 2,500 caregivers have benefited from Keiro Community Education's seminars and caregiver conferences. With this program, Keiro is expanding the number of families supported in the community.

Keiro brings together people of all ages from across our community to provide meaningful events for the residents and participants of Keiro. Friends of Keiro Retirement Home, a support group for Keiro Retirement Home, organizes annual Christmas parties and picnics for retirement home residents, as well as its annual mailing event that draws hundreds of people who help put together the group's mailers for its annual raffle appeal. Visions for Keiro holds its annual bingo night in the winter for the residents of Keiro Retirement Home. Keiro Intermediate Care Facility organizes the Summer Luau, An Evening of Jazz, Holiday Party, and Spring Brunch every year for residents and their loved ones. In the winter, there is also a collaborative concert held each year for residents from all the facilities and the adult day care center. In the fall, South Bay Keiro Nursing Home holds its annual bazaar that not only provides a stimulating activity for the residents of the facility but also brings together hundreds of people from the surrounding area who have a heart for seniors.

With the support of volunteers and donors, Keiro will continue its tradition of caring and ensure culturally-sensitive care will be available for our children and our children's children as they too become seniors.

**Keiro Services 95 – 4022185**

**Schedule A**

**Part V - List of Directors ( Uncompensated)**

George Aratani  
Ernest Doizaki  
Theodore Y. Hanasono, JD  
Thomas Iino  
Donald Kaneoka, DDS  
Gary Kawaguchi  
Frank Kawana  
Takashi Makinodan, PhD  
Kiyoshi Maruyama  
James Mitsumori, JD  
Makato Nakayama  
Tritia Toyota ,PhD  
Stuart Tsujimoto  
Ruth Watanabe

KEIRO SERVICES  
FORM 990 - FYE 10/31/04  
INVESTMENTS - PAINEWEBBER  
PART IV LINE 54

	<u>TOTAL MKT. VALUE</u>	<u>TOTAL COST</u>
<b><u>CERTIFICATE OF DEPOSITS</u></b>		
CD FNB America MI US	5,117	4,979
CD Huntington Natl Bk OH	94,988	95,000
CD Capital One Bk VA US	98,508	100,919
CD Discover Bank DE US	102,046	95,000
CD Provident Natl Bk NH	5,425	5,000
CD Bank Hapoalim NY US	95,693	95,000
CD Key Banks OH US	10,592	10,000
CD Key Banks OH US	20,699	22,279
CD Key Banks OH US	25,481	25,000
CD Waypoint Bank PA US	95,249	95,000
CD Lehman Bros BK DE	15,157	15,000
CD First USA BK DE US	10,125	10,000
CD Lasalle Natl Bank IL US	10,630	9,948
CD BMW Bank NA UT US	84,261	85,000
CD Libertyville B&T IL US	99,401	95,000
CD Cross Country BK DE	99,599	95,000
CD OBA Fed Svgs Bk MD	99,942	95,000
CD Huntington Natl Bk OH	69,937	70,000
CD Hudson United Bank NJ	95,346	95,000
CD Carolina First BK SC	95,557	95,000
<b>Total Certificate of Deposits</b>	<b>1,233,751</b>	<b>1,213,125</b>
<b><u>MONEY MARKET/MUTUAL FUNDS/EQUITIES</u></b>		
RMA Money Market Portfolio	64,567	64,567
RMA Money Market Portfolio	15,312	15,312
Ace Ltd Bermuda Ord	58,042	60,476
Bank of NY Co Inc	62,486	60,553
Barrick Gold Corp	66,405	60,633
Cinergy Corp	51,376	50,434
Citigroup Inc	55,463	60,981
Du Pont De Nemours	50,372	49,357
Fannie Mae	57,874	61,065
Freeport McMoran Copper &	61,574	61,265
Genl Motors Corp	50,115	60,413
Heinz H J Co	36,350	36,361
JP Morgan Chase & Co	61,760	64,343
Keycorp New	53,744	49,928
Keyspan Corp	64,919	60,755
Lincoln Natl Corp Ind	58,035	35,117
Maytag Corp	21,315	25,376
Merck & Co	32,876	43,290
Newell Rubbermaid Inc	47,432	50,330
Nicor Inc	28,140	25,080
Progress Energy Inc	43,365	45,996
Sara Lee Corp	50,634	47,967
Sensient Technologies Corp	26,607	25,042
Teco Energy Inc	60,200	59,663
Unilever Plc Amer Shs New Spon	53,692	60,690
US Bancorp Del (New)	60,081	59,527
Wash Mutual Inc	55,162	61,046
Dreman/Claymore Fund	98,340	100,460
BAC Cap Trust IV	88,272	90,039
BNY Capital V	84,456	85,683
JP Morgan Chase Cap XI	98,160	98,860
Wells Fargo Capital VIII	98,600	100,661
<b>Total Money Market/Mutual Funds/Equities</b>	<b>1,815,723</b>	<b>1,831,270</b>
<b><u>CORPORATE BONDS</u></b>		
Genl Elec Cap Corp	74,722	74,826
Genl Elec Co NTS	41,463	40,986
Citigroup Inc NTS	112,995	105,097
SBC Communications Inc	110,408	104,191
Genl Elec Cap Corp NTS	218,226	202,360
Bellsouth Telecommunctns	46,400	40,257
<b>Total Corporate Bonds</b>	<b>604,215</b>	<b>567,717</b>
<b>TOTAL INVESTMENT</b>	<b>\$ 3,653,689</b>	<b>\$ 3,612,112</b>



KEIRO SERVICES 95-4022185  
FORM 990 - FYE 10/31/04  
SCHEDULE OF PLANT, PROPERTY & EQUIPMENT  
PART 1V LINE 57

LAND, BUILDINGS AND LEASEHOLD IMPROVEMENTS	\$ 383,708
CONSTRUCTION-IN-PROGRESS	0
FURNITURE, FIXTURES AND EQUIPMENTS	<u>1,125,241</u>
TOTAL PLANT, PROPERTY & EQUIPMENT	<u>1,508,949</u>
 LESS: ACCUMULATED DEPRECIATION	 <u>(934,609)</u>
 NET PLANT, PROPERTY & EQUIPMENTS	 \$ <u><u>574,340</u></u>

**KEIRO SERVICES/ADHC/ADC  
FORM 990 - FYE 10/31/04  
Balance Sheet**

	Line #	KS	KS End	WKADC	KADHC	TOTAL	
Cash -non interest bearing	45	47,782	-	4,603	-	52,385	
Savings & Temporary Investments	46	368,167	521,156	-	-	889,323	
Accounts Receivable	47a	(6,648)	-	29,680	-	23,032	23,032 47c
Less: Allowance for Doubtful Accts	47b	-	-	-	-	-	
Pledges Receivable	48a	-	656,648	-	-	656,648	
Less: Allowance for Doubtful Accts	48b	-	-	-	-	-	
Inventories	52	-	-	-	-	-	
Prepaid Expenses	53	81,390	-	7,709	-	89,099	
Investments-Securities	54	734,549	2,919,140	-	-	3,653,689	
Sub-total		1,225,240	4,096,944	41,991	-	5,364,176	
Property & Equipment	57a	1,390,442	-	118,507	-	1,508,949	
Less: Accumulated Depreciation	57b	(871,997)	-	(62,612)	-	(934,609)	
Net Property & Equipment	57c	518,444	-	55,896	-	574,340	574,340 57c
Other Assets:							
Other Current Assets		58,951	11,038	12,740	-	82,730	
Due From Affiliate		9,106,984	-	-	-	9,106,984	
CRT-Long Term Receivables		3,534,511	-	-	-	3,534,511	
Other Assets		289,335	8,479	-	-	297,814	
Total Other Assets	58	12,989,781	19,517	12,740	-	13,022,038	
<b>TOTAL ASSETS</b>	<b>59</b>	<b>14,733,465</b>	<b>4,116,461</b>	<b>110,627</b>	<b>-</b>	<b>18,960,553</b>	
Accounts Payable	60	312,926	6,127	13,327	-	332,379	
Deferred Revenue	62	14,424	-	-	-	14,424	
Other Liabilities/Due to Affiliate	65	-	207,403	769,047	1,070,761	2,047,211	
Total Liabilities	66	327,349	213,530	782,373	1,070,761	2,394,014	
Unrestricted	67	11,275,858	977,851	(671,746)	(1,070,761)	10,511,202	
Temporarily restricted	68	3,130,258	-	-	-	3,130,258	
Permanently Restricted	69	-	2,925,080	-	-	2,925,080	
Total Fund Balance	21/73	14,406,116	3,902,931	(671,746)	(1,070,761)	16,566,540	
<b>TOTAL LIABILITIES &amp; FUND BAL.</b>	<b>74</b>	<b>14,733,465</b>	<b>4,116,461</b>	<b>110,627</b>	<b>-</b>	<b>18,960,553</b>	
<b>REVENUES:</b>							
Donations	1a	1,722,656	1,002,176	37,693	-	2,762,524	2,762,524
Management Fees	103b	1,913,090	-	-	-	1,913,090	
Adult Day Health Care-Private	93b	-	-	-	-	-	
Adult Day Health Care-Medical	93f	-	-	-	-	-	
Adult Day Care-Private	93a	-	-	143,025	-	143,025	
Total Day Care Revenue	2	-	-	143,025	-	143,025	
Other Revenue	103b	43,768	-	38,916	-	82,684	
Gain/Loss on Sale of assets	103b	8,039	59,382	-	-	67,421	
Total Other Revenue	103b	51,807	59,382	38,916	-	150,105	2,206,220 104E
Interest Income on Savings	4&95	5,088	2,345	-	-	7,434	
Dividends & Interest from Securities	5&96	28,512	112,115	-	-	140,626	
	104D	-	-	-	-	148,060	
	11&103	-	-	-	-	2,063,195	2,354,280 105E
<b>TOTAL REVENUES</b>	<b>12</b>	<b>3,721,153</b>	<b>1,176,018</b>	<b>219,634</b>	<b>-</b>	<b>5,116,805</b>	
	17	2,301,638	250,464	319,113	-	2,871,215	
Net Profit (Loss)	18	1,419,515	925,554	(99,479)	-	2,245,590	

**Keiro Services/ADHC/ADC/Endowment Fund**  
**Form 990 Worksheet Summary**  
**31-Oct-04**

ACCOUNT TITLES	Line #	Program Services	Management/ General	Fund Raising	TOTAL
Management Fees	25	-	11,177	-	11,177
Salaries & Wages	26	79,369	1,000,226	318,143	1,397,738
Pension Plan Contributions	27	-	25,098	7,673	32,771
Other Employee's Benefits	28	31,598	247,695	58,756	338,049
Payroll Taxes	29	6,417	81,102	25,062	112,582
Professional/Consultant Fees	30	-	3,355	110,014	113,369
Audit/Accounting Fees	31	-	20,778	-	20,778
Medical Supplies	32	-	-	-	-
Supplies	33	32,702	28,009	16,234	76,944
Telephone	34	-	16,572	2,428	18,999
Postage	35	-	4,495	24,911	29,406
Dues & Subscriptions	36	-	4,806	1,251	6,057
Minor Equipment & Rentals	37	-	20,396	5,383	25,779
Printing & Forms	38	-	2,454	118,206	120,660
Insurance	39	-	102,992	-	102,992
Seminars	40	-	6,740	431	7,171
Interest Expense	41	-	4,228	-	4,228
Depreciation & Amortization	42	-	138,713	-	138,713
Utilities	43a	-	13,798	-	13,798
Taxes & Licenses	43b	-	6,928	-	6,928
Recruitment Expense	43c	-	1,662	1,164	2,826
Purchased Services	43d	2,366	58,660	11,299	72,325
Travel & Entertainment	43e	-	12,046	873	12,918
Bank Charges	43e	-	22,537	-	22,537
Bad Debts	43e	-	580	-	580
Other Expenses	43e	173	94,979	32,649	127,801
Non-HealthCare Expenses	43e	-	53,956	-	53,956
					-
<b>TOTAL</b>	<b>44</b>	<b>152,624</b>	<b>1,983,981</b>	<b>734,477</b>	<b>2,871,081</b>
Other Expenses Total	43e	173	184,097	33,522	217,792

- 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>95-4022185</b>
	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 8870  
☐ Form 990-BL    ☐ Form 990-PF    ☐ Form 990-T (trust other than above)    ☐ Form 4720    ☐ Form 6069

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

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

- 4 I request an additional 3-month extension of time until **SEPTEMBER 15**, 20**05**
- 5 For calendar year \_\_\_\_\_, or other tax year beginning **NOVEMBER 1, 2003** and ending **OCTOBER 31, 2004**.
- 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. ACCTG. MANAGER RESPONSIBLE IN PREPARING 990 QUIT, SO WE NEED THIS EXTENDED TIME.**
- 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 **\$ 6**
- 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 **\$ 6**
- 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, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ **Raeel. Poudas** Title ▶ **Controller** Date ▶ **06/15/05**

**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 your request for an extension of time to file. We are not granting a 10-day grace period.
- ☐ We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
- ☐ Other \_\_\_\_\_

Director

By: \_\_\_\_\_

Date

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

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

ARTICLE NO. 7004 2510 0004 6502 3539

