

Form

990

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2004 calendar year, or tax year beginning

, 2004, and ending

, 20

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

YAD SARAH

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

124 HERZL BLVD.

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

JERUSALEM ISRAEL

96187

D Employer identification number

98-0151689

E Telephone number

972 6444444

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 Group Exemption Number ▶

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

G Website: ▶

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶

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:		1a 9,730,000			
a Direct public support		1b			
b Indirect public support		1c			
c Government contributions (grants)					
d Total (add lines 1a through 1c) (cash \$ 9,665,000 noncash \$ 65,000)		1d		9,730,000	
2 Program service revenue including government fees and contracts (from Part VII, line 93)		2		3,816,000	
3 Membership dues and assessments		3			
4 Interest on savings and temporary cash investments		4		398,000	
5 Dividends and interest from securities		5			
6a Gross rents		6a 60,000			
b Less: rental expenses		6b			
c Net rental income or (loss) (subtract line 6b from line 6a)		6c		60,000	
7 Other investment income (describe ▶)		7			
8a Gross amount from sales of assets other than inventory		(A) Securities		(B) Other	
b Less: cost or other basis and sales expenses		8a			
c Gain or (loss) (attach schedule)		8b			
d Net gain or (loss) (combine line 8c, columns (A) and (B))		8c			
9 Special events and activities (attach schedule). If any amount is from gaming, check here ▶ ☐		9a			
a Gross revenue (not including \$ _____ of contributions reported on line 1a)		9b			
b Less: direct expenses other than fundraising expenses		9c			
c Net income or (loss) from special events (subtract line 9b from line 9a)					
10a Gross sales of inventory, less returns and allowances		10a			
b Less: cost of goods sold		10b			
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		10c			
11 Other revenue (from Part VII, line 103)		11		32,000	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12		14,036,000	
13 Program services (from line 44, column (B))		13		12,456,000	
14 Management and general (from line 44, column (C))		14		604,000	
15 Fundraising (from line 44, column (D))		15		667,000	
16 Payments to affiliates (attach schedule)		16			
17 Total expenses (add lines 16 and 44, column (A))		17		13,727,000	
18 Excess or (deficit) for the year (subtract line 17 from line 12)		18		309,000	
19 Net assets or fund balances at beginning of year (from line 73, column (A))		19		33,963,000	
20 Other changes in net assets or fund balances (attach explanation) DEVALUATION		20		1,837,000	
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21		36,109,000	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y

Form 990 (2004)

SCANNED JUN 24 2005

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YAD SARAH

98 015 1689

Form 990 (2004)

Page 2

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 \$ _____)	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 81,624		81,624	
26 Other salaries and wages	26 4331,376	3,975,000	132,376	224,000
27 Pension plan contributions	27 775,000	608,248	15,752	31,000
28 Other employee benefits	28			
29 Payroll taxes	29 476,000	389,000	25,000	62,000
30 Professional fundraising fees	30 45,000			45,000
31 Accounting fees	31 9,000		9,000	
32 Legal fees	32			
33 Supplies	33 1,771,000	1,662,752	108,248	
34 Telephone	34 286,000	271,000	9,000	6,000
35 Postage and shipping	35 109,000	45,000	1,000	61,000
36 Occupancy	36 551,000	532,000	19,000	
37 Equipment rental and maintenance	37			
38 Printing and publications	38 557,000	365,000	18,000	174,000
39 Travel	39 32,000	6,000		26,000
40 Conferences, conventions, and meetings	40 156,000	118,000		38,000
41 Interest	41 74,000		74,000	
42 Depreciation, depletion, etc. (attach schedule)	42 3,738,000	3,652,000	86,000	
43 Other expenses not covered above (itemize): a INSURANCE	43a 86,000	79,000	7,000	
b VEHICLE EXPENSES	43b 632,000	619,000	13,000	
c MUNICIPAL TAXES	43c 79,000	74,000	5,000	
d	43d			
e	43e			
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44 13,727,000	12,456,000	604,000	667,000

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.)

FAMILIES

What is the organization's primary exempt purpose? HOME CARE SUPPORT SERV. 320,000

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.)

a	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)
FREE LOAN OF MEDICAL & REHABILITATIVE EQUIPMENT	7,887,000
(Grants and allocations \$ _____)	
b COMPUTURIZED PERSONAL ALARM SYSTEM	446,000
(Grants and allocations \$ _____)	
c TRANSPORTATION FOR THE DISABLED	1,493,000
(Grants and allocations \$ _____)	
d OXYGEN SERVICE	544,000
(Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ SCHEDULE B)	2,086,000
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	12,456,000

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

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash—non-interest-bearing	89,000	45	73,000
	46 Savings and temporary cash investments	35,000	46	112,000
	47a Accounts receivable	1374,000		
	b Less: allowance for doubtful accounts	—	47c	1,374,000
	48a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments—securities (attach schedule)	8,188,000	54	9,204,000
	55a Investments—land, buildings, and equipment: basis			
	b Less: accumulated depreciation (attach schedule)		55c	
56 Investments—other (attach schedule)		56		
57a Land, buildings, and equipment: basis	59,643,000			
b Less: accumulated depreciation (attach schedule)	28,280,000	57c	31,363,000	
58 Other assets (describe ►)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	39,891,000	59	42,126,000	
Liabilities	60 Accounts payable and accrued expenses	2,002,000	60	1,529,000
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ► DEPOSITS FOR FREE RENTAL MEDICAL EQUIPMENT)	3,926,000	65	4,488,000
66 Total liabilities (add lines 60 through 65)	5,928,000	66	6,017,000	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► ☐ and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here ► ☐ and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund	259,63,000	71	27,244,000
	72 Retained earnings, endowment, accumulated income, or other funds	8,000,000	72	8,865,000
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	83,463,000	73	36,109,000
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	39,891,000	74	42,126,000

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.

98 015 1689

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

[illegible]

Form 990 (2004)

YAD SARAH 98 015 1689

Part VII Other Information (See page 28 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.		✓
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.		✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		✓
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? . . .		✓
b	If "Yes," enter the name of the organization ▶ and check whether it is ☐ exempt or ☐ nonexempt.		
81a	Enter direct and indirect political expenditures. See line 81 instructions 81a		
b	Did the organization file Form 1120-POL for this year?	81b	N/A
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		
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	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	✓
c	Dues, assessments, and similar amounts from members. 85c		
d	Section 162(e) lobbying and political expenditures. 85d		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices. 85e		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
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 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
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 ▶ <u>N/A</u>		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ <u>N/A</u>		
90a	List the states with which a copy of this return is filed ▶		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.) 90b		292
91	The books are in care of ▶ <u>DAVID DAVIS</u> Telephone no. ▶ () Located at ▶ <u>124 HERZL BLVD. JERUSALEM, ISRAEL</u> ZIP + 4 ▶ <u>96187</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here. ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 92		N/A

YAD SARAH 98 015 1689

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	
93 Program service revenue:					
a SCHEDULE C					3,816,000
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					398,000
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					60,000
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b PROFIT SALE OF VEHICLES					32,000
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					4,306,000
105 Total (add line 104, columns (B), (D), and (E))					4,306,000

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).
93A	ALL OUR SERVICES ARE PROVIDED AT LARGE FOR FREE OR AT NOMINAL FEES LESS THAN THE COST OF SUCH SERVICE

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
N/A	%			
	%			
	%			
	%			

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

David D. Davis

Signature of officer

Date

MAY 9, 2005

DAVID DAVIS CHIEF FINANCIAL OFFICER

Date	Check if self-employed ☐	Preparer's SSN or PTIN (See Gen. Inst. W)
EIN		



Yad Sarah יד שרה

Israel's unique volunteer network
of homecare support services

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Children's Medical
Center of Israel

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Former Deputy President
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Prof. Leon Epstein
Hadassah University Hospital

Prof. Mervyn Gotsman
Cardiac Institute
Hadassah University Hospital

Dr. Asher Halperin
Head, Banking Institute
Tel Aviv

Prof. Jonathan Mann
Dean, Hebrew University-Hadassah
School of Dental Medicine

Prof. Jacob Menczel
Maccabi Health Services

Prof. Eliezer Robinson
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Prof. Ezra Sohar
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Abroad

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Offices also in Belgium, France,
Holland, Sweden & Switzerland

Services in 100 branches
throughout Israel

Free lending of medical and
rehabilitative equipment

Personal emergency alarms

Transportation for the disabled

Rehabilitative workshops

Day care rehabilitation centers

Employment center
for older immigrants

Geriatric dental clinics

Laundry service for
the incontinent

Guidance, resource
and exhibition centers

Outreach to the homebound

Oxygen service

Information centers

Toy library & play
center for special-needs children

Meal service

**Founded by the late
Jacob Lupolianski**

2004

3E

SCHEDULE B

Rehab. Day center	438,000
Hot meals for elderly	298,000
Toy library and enrichment center	316,000
Geriatric dental clinic	344,000
Outreach to the home bound	306,000
Guidance and exhibition centers	229,000
Family counseling	155,000

Total	<u><u>2,086,000</u></u>
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Yad Sarah יד שרה

Israel's unique volunteer network
of homecare support services

Headquarters: Yad Sarah House, Kiryat Weinberg, 124 Herzl Boulevard, 96187 Jerusalem, Israel
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PRESIDIUM

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Head, Banking Institute
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Abroad

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Offices also in Belgium, France,
Holland, Sweden & Switzerland

Services in 100 branches
throughout Israel

Free lending of medical and
rehabilitative equipment

Personal emergency alarms

Transportation for the disabled

Rehabilitative workshops

Day care rehabilitation centers

Employment center
for older immigrants

Geriatric dental clinics

Laundry service for
the incontinent

Guidance, resource
and exhibition centers

Outreach to the homebound

Oxygen service

Information centers

Toy library & play
center for special-needs children

Meal service

**Founded by the late
Jacob Lupolianski**

Part 7 line 93

2004

SCHEDULE C

Branch of medical and rehabilitative equip	1,490,000
Computerized personal alarm system	91,000
Transportation for the disabled	638,000
Oxygen service	721,000
Rehab. Day center	161,000
Toy library and enrichment center	39,000
Geriatric dental clinic	306,000
Guidance centers	110,000
Hot meals for elderly	260,000

Total

3,816,000

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.)

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

OMB No. 1545-0047

2004

Name of the organization

YAD SARAH

Employer identification number

98-0151689

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
	N/A			
Total number of other employees paid over \$50,000 ►				

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
	N/A	
Total number of others receiving over \$50,000 for professional services ►		

YAD SARAH

98 015 1689

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.)

1

✓

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

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

a Sale, exchange, or leasing of property?

2a

✓

b Lending of money or other extension of credit?

2b

✓

c Furnishing of goods, services, or facilities?

2c

✓

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

2d

✓

e Transfer of any part of its income or assets?

2e

✓

- 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.)

3a

✓

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

3b

✓

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

4a

✓

b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?

4b

✓

SEE PART IV
FORM 990**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 5 of the instructions.)

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Part IVA 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	9,031,000	7,769,000	7,129,000	7,532,800	31,461,280
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	3,209,000	2,477,000	2,330,000	2,270,000	10,286,000
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	22,000	657,000	709,000	248,000	1,636,000
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	12,262,000	10,903,000	10,168,000	10,051,280	43,384,280
24 Line 23 minus line 17	9,053,000	8,426,000	7,838,000	7,781,280	33,098,280
25 Enter 1% of line 23	122,620	109,030	101,680	100,513	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					661,966
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 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					8,264,170
c Total support for section 509(a)(1) test: Enter line 24, column (e)					33,098,280
d Add: Amounts from column (e) for lines: 18 1,636,000 19 8,264,170					9,900,170
e Public support (line 26c minus line 26d total)					23,198,110
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					70 %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2003) N/A (2002) N/A (2001) N/A (2000) N/A					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2003) N/A (2002) N/A (2001) N/A (2000) N/A					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					
d Add: Line 27a total, and line 27b total					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, 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.					

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Private School Questionnaire (See page 7 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe: if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

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

N/A

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

Limits on Lobbying Expenditures

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

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

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

4-Year Averaging Period Under Section 501(h)

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

N/A

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(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.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

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

