

**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**

**A For the 2004 calendar year, or tax year beginning November 1, 2004, and ending October 31, 2005**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Keiro Services</b> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>325 S. Boyle Avenue</b> City or town, state or country, and ZIP + 4 <b>Los Angeles, CA 90033-3812</b>	<b>D</b> Employer identification number <b>95-4022185</b>
		<b>E</b> Telephone number <b>(323) 263-1007</b>
		<b>F</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
		<b>H and I are not applicable to section 527 organizations</b>

**G Website:** ▶ **www.keiro.org**

**J Organization type** (check only one) ▶ ☒ 501(c) ( 3 ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

**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)

**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.)

<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received:			
	<b>a</b> Direct public support	<b>1a</b>	<b>2,187,312</b>	
	<b>b</b> Indirect public support	<b>1b</b>	<b>0</b>	
	<b>c</b> Government contributions (grants)	<b>1c</b>	<b>0</b>	
	<b>d</b> Total (add lines 1a through 1c) (cash \$ noncash \$ )	<b>1d</b>	<b>2,187,312</b>	
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	<b>118,327</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>	<b>0</b>	
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>	<b>22,408</b>	
	<b>5</b> Dividends and interest from securities	<b>5</b>	<b>202,134</b>	
	<b>Expenses</b>	<b>6a</b> Gross rents	<b>6a</b>	
<b>b</b> Less: rental expenses		<b>6b</b>		
<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)		<b>6c</b>	<b>0</b>	
<b>7</b> Other investment income (describe ▶)		<b>7</b>	<b>0</b>	
<b>8a</b> Gross amount from sales of assets other than inventory		(A) Securities <b>8a</b>	(B) Other	
<b>b</b> Less cost or other basis and sales expenses		<b>8b</b>		
<b>c</b> Gain or (loss) (attach schedule)		<b>8c</b>		
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))		<b>8d</b>	<b>0</b>	
<b>9</b> Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
<b>a</b> Gross revenue (not including \$ of contributions reported on line 1a)		<b>9a</b>		
<b>Net Assets</b>	<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>		
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>	<b>0</b>	
	<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>		
	<b>b</b> Less cost of goods sold	<b>10b</b>		
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>	<b>0</b>	
	<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>	<b>2,634,119</b>	
	<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>	<b>5,164,300</b>	
	<b>13</b> Program services (from line 2, column (B))	<b>13</b>	<b>148,956</b>	
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>	<b>1,969,420</b>	
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>	<b>815,764</b>	
<b>Net Assets</b>	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>	<b>0</b>	
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	<b>17</b>	<b>2,934,140</b>	
	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	<b>2,230,160</b>	
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<b>16,566,540</b>	
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>		
<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	<b>18,796,700</b>		

SCANNED OCT 03 2006

7004 0750 0001 17949516

63  
9

**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	9,136	0	9,136
26	Other salaries and wages	26	1,472,708	85,617	1,019,080
27	Pension plan contributions	27	41,065	1,189	30,153
28	Other employee benefits	28	329,924	22,998	236,616
29	Payroll taxes	29	114,903	6,839	79,542
30	Professional fundraising fees	30	103,726	0	7,930
31	Accounting fees	31	14,872	0	14,872
32	Legal fees	32	0	0	0
33	Supplies	33	73,416	30,455	24,914
34	Telephone	34	22,071	0	18,256
35	Postage and shipping	35	30,205	0	5,533
36	Occupancy	36	7,127	0	6,182
37	Equipment rental and maintenance	37	30,022	0	21,073
38	Printing and publications	38	130,293	0	15,682
39	Travel	39	65,947	0	65,947
40	Conferences, conventions, and meetings	40	11,448	0	9,273
41	Interest	41	814	0	814
42	Depreciation, depletion, etc. (attach schedule)	42	109,659	0	109,659
43	Other expenses not covered above (itemize) a Utilities	43a	15,625	0	15,625
b	Taxes & Licenses	43b	11,905	0	11,905
c	Recruitment Expense	43c	9,911	0	9,911
d	Purchased Services	43d	69,289	580	60,255
e	Other Expenses	43e	260,074	1,278	197,062
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	2,934,140	148,956	1,969,420

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. (SEE ATTACHED SCHEDULE B) (Grants and allocations \$ _____)
b	_____ _____ (Grants and allocations \$ _____)
c	_____ _____ (Grants and allocations \$ _____)
d	_____ _____ (Grants and allocations \$ _____)
e	Other program services (attach schedule) (Grants and allocations \$ _____)
f	Total of Program Service Expenses (should equal line 44, column (B), Program services) <b>148,956</b>

**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
<b>Assets</b>	45 Cash—non-interest-bearing . . . . .	52,385	45	2,290,997
	46 Savings and temporary cash investments . . . . .	889,323	46	1,112,375
	47a Accounts receivable . . . . .	7,741		
	b Less: allowance for doubtful accounts . . . . .	0	47c	7,741
	48a Pledges receivable . . . . .			
	b Less: allowance for doubtful accounts . . . . .		48c	863,200
	49 Grants receivable . . . . .	0	49	0
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	50	0
	51a Other notes and loans receivable (attach schedule) . . . . .			
	b Less: allowance for doubtful accounts . . . . .	0	51c	0
	52 Inventories for sale or use . . . . .	0	52	0
	53 Prepaid expenses and deferred charges . . . . .	89,099	53	82,962
	54 Investments—securities (attach schedule) . . . . . <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	3,653,689	54	4,136,689
	55a Investments—land, buildings, and equipment: basis . . . . .			
	b Less: accumulated depreciation (attach schedule) . . . . .	0	55c	
56 Investments—other (attach schedule) . . . . .	0	56		
57a Land, buildings, and equipment: basis . . . . .	2,151,193			
b Less: accumulated depreciation (attach schedule) . . . . .	(1,043,372)	57c	1,107,821	
58 Other assets (describe <b>Due from affiliates/Other assets</b> ) . . . . .	13,022,038	58	10,627,897	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .	18,960,553	59	20,229,682	
<b>Liabilities</b>	60 Accounts payable and accrued expenses . . . . .	332,379	60	309,788
	61 Grants payable . . . . .	0	61	0
	62 Deferred revenue . . . . .	14,424	62	0
	63 Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	63	0
	64a Tax-exempt bond liabilities (attach schedule) . . . . .	0	64a	0
	b Mortgages and other notes payable (attach schedule) . . . . .	0	64b	0
	65 Other liabilities (describe <b>Due to affiliates/Other liabilities</b> ) . . . . .	2,047,211	65	1,123,194
66 <b>Total liabilities</b> (add lines 60 through 65) . . . . .	2,394,014	66	1,432,982	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted . . . . .	10,511,202	67	11,739,186
	68 Temporarily restricted . . . . .	3,130,258	68	3,130,258
	69 Permanently restricted . . . . .	2,925,080	69	3,927,256
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds . . . . .	0	70	
	71 Paid-in or capital surplus, or land, building, and equipment fund . . . . .	0	71	
	72 Retained earnings, endowment, accumulated income, or other funds . . . . .	0	72	
	73 <b>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) . . . . .	16,566,540	73	18,796,700
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73) . . . . .	18,960,553	74	20,229,682

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>
------------------	---

<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>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>78a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		✓
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		✓
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		✓
<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>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>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>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>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	✓	
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible?	✓	
<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>85</b> <b>501(c)(4), (5), or (6) organizations.</b> <b>a</b> Were substantially all dues nondeductible by members?		
<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>c</b> Dues, assessments, and similar amounts from members <b>85c</b> n/a		
<b>d</b> Section 162(e) lobbying and political expenditures <b>85d</b> n/a		
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <b>85e</b> n/a		
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e) <b>85f</b> n/a		
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
<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>86</b> <b>501(c)(7) orgs.</b> Enter: <b>a</b> Initiation fees and capital contributions included on line 12. <b>86a</b> n/a		
<b>b</b> Gross receipts, included on line 12, for public use of club facilities <b>86b</b> n/a		
<b>87</b> <b>501(c)(12) orgs.</b> Enter: <b>a</b> Gross income from members or shareholders <b>87a</b> n/a		
<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> n/a		
<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>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>c</b> Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► n/a		
<b>d</b> Enter: Amount of tax on line 89c, above, reimbursed by the organization ► n/a		
<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, 2004 (See instructions) <b>90b</b> 35		
<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. 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 Form 1041—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> Private-Adult Day Care						118,327
<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			14	22,408		
<b>96</b> Dividends and interest from securities			14	202,134		
<b>97</b> Net rental income or (loss) from real estate:						
<b>a</b> debt-financed property						
<b>b</b> not debt-financed property						
<b>98</b> Net rental income or (loss) from personal property						
<b>99</b> Other investment income						
<b>100</b> Gain or (loss) from sales of assets other than inventory						
<b>101</b> Net income or (loss) from special events						
<b>102</b> Gross profit or (loss) from sales of inventory						
<b>103</b> Other revenue: <b>a</b> Management Fees						2,066,227
<b>b</b> Others						567,892
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>104</b> Subtotal (add columns (B), (D), and (E))				224,542		2,752,446
<b>105</b> Total (add line 104, columns (B), (D), and (E))						2,976,988

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

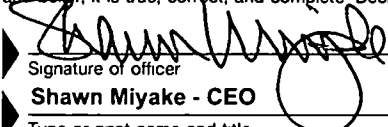
**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

(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).

Please Sign Here	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.			
	 Signature of officer <b>Shawn Miyake - CEO</b> Type or print name and title		Date <b>9/15/06</b>	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no	

**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

**KEIRO SERVICES**

Employer identification number

**95-4022185**

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Howard Terada 325 S. Boyle Ave., Los Angeles, CA 90033	Resource Development Director - 40 hrs.	119201	12916	3600
Dale Posadas 325 S. Boyle Ave., Los Angeles, CA 90033	Controller - 40 hrs.	91345	9197	2400
Dora Wong 325 S. Boyle Ave., Los Angeles, CA 90033	Human Resources Director - 40 hrs.	78515	7319	1200
Dianne Belli 325 S. Boyle Ave., Los Angeles, CA 90033	Executive Director, IHA - 40 hrs.	76050	11409	2885
Kenji Maeda 325 S. Boyle Ave., Los Angeles, CA 90033	Information Tech. Director - 40 hrs.	76678	6657	
Total number of other employees paid over \$50,000 ▶	5			

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Lawrence E. Scott - Scott & Associates 2568 Pence Drive, El Cajon, CA 92019-3552	Fund Raising Consultant	68,033
Total number of others receiving over \$50,000 for professional services ▶		

<b>Part III</b> <b>Statements About Activities</b> (See page 2 of the instructions.)	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B) . . . . .	<b>1</b>	<input checked="" type="checkbox"/>
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )		
<b>a</b> Sale, exchange, or leasing of property? . . . . .	<b>2a</b>	<input checked="" type="checkbox"/>
<b>b</b> Lending of money or other extension of credit? . . . . .	<b>2b</b>	<input checked="" type="checkbox"/>
<b>c</b> Furnishing of goods, services, or facilities? . . . . .	<b>2c</b>	<input checked="" type="checkbox"/>
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .	<b>2d</b>	<input checked="" type="checkbox"/>
<b>e</b> Transfer of any part of its income or assets? . . . . .	<b>2e</b>	<input checked="" type="checkbox"/>
<b>3a</b> 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>	<input checked="" type="checkbox"/>
<b>b</b> Do you have a section 403(b) annuity plan for your employees? . . . . .	<b>3b</b>	<input checked="" type="checkbox"/>
<b>4a</b> 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>4a</b>	<input checked="" type="checkbox"/>
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .	<b>4b</b>	<input checked="" type="checkbox"/>

**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
N/A	

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Schedule A (Form 990 or 990-EZ) 2004

**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? . . . . .	<b>32d</b>	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
<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? . . . . .	<b>33h</b>	
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.) ..... ..... .....		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<b>34a</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement.	<b>34b</b>	
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .	<b>35</b>	

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

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

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

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

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

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

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 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.)

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

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

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

Yes	No	Amount



**Keiro Services 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

**Schedule B**  
**Form 990 – Part III**  
**Keiro Services 95-4022185**

Since 1961, Keiro Senior HealthCare (Keiro Services), the largest healthcare provider serving the Japanese American community, has cared for over 55,000 seniors and provided peace-of-mind to their families. Meeting the changing 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.

Built on the value of respecting the elderly, Keiro offers a continuum of senior healthcare options, including residential, assisted living, intermediate, skilled nursing and rehabilitation care, Alzheimer's and related dementia care, and adult day care. 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 deliver compassionate health care and promote the dignity and quality of life for each individual.

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.

To address these ever-changing needs, Keiro is developing essential, innovative programs and services. Today, more than 30,000 families or one in four families are caring for aging loved ones at home. This year, Keiro Adult Day Center of Orange County provided daytime care for 53 seniors and relief for their 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.

Now Keiro is striving to expand Keiro Community Education, a program that equips caregivers with much-needed information and resources on aging issues. Over 1200 caregivers have benefited from Keiro Community Education's seminars and caregiver conferences this year alone. Keiro donated 40 hours of certified counseling for the Health Information Counseling and Advocacy Program (HICAP) in Orange County through the Council on Aging, as well as 10 hours of telephone information services. Keiro also spent nearly \$3000 on coalition building through participation in CAADS and OC ADS.

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.

## **Community Benefits 10/2004-11/2005**

### **A1. COMMUNITY HEALTH SERVICES**

Community health education lectures – 33 hours, 1212 people

### **A3. HEALTH CARE SUPPORT SERVICES**

HICAP certified counseling: 40 hours

Info and referral to community services/Telephone information services: 9.581 hours

### **B. HEALTH PROFESSIONS EDUCATION**

#### **B3. A clinical setting for undergraduate/vocational training:**

KNH: LVNs: 66 students

CNAs: 303 students

KADC of OC: 72 CSULB RN students

SBKNH: Gardena ROP CAN Program: 15 students at 9 months

RN: 10 students, 80 hours combined

#### **B6. Professional internships/residencies:**

KADC of OC: 1 CSUF Psych Student Internship

SBKNH: CSULB – 1 student at 10 hours

Cal State Dominguez – 1 student at 100 hrs

### **C7. ADULT DAY CARE**

KADC of OC: 53 people

#### **E1. CASH DONATIONS Contributions to not-for-profit community organizations:**

SBKNH: \$100 Gardena Police Officers Association

\$100 Gardena First Southern Baptist Church of Gardena

#### **E3. IN-KIND CONTRIBUTIONS: 12 Philcos**

Meeting room/overhead space for not-for profit organizations and community:

### **F4. ENVIRONMENTAL IMPROVEMENTS**

Efforts to reduce environmental hazards in the air, water, and ground

KNH: AQMD: \$3,546.44

### **F6. COALITION BUILDING:**

KADC of OC: Participation in CAADS - \$2055.00

Participation in OC ADS Coalition – \$820.00

KICF: APIDIAC Meetings: 10 hours

ENVELOPE  
POSTMARK DATE  
JUN 13 2006

607  
Form 8868 (Rev 12-2004)

OS10  
Page 2

- 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 SOUTH 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):

- |  |  |                                    |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (trust other than above)     | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 1041-A                             | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 4720                               |                                    |

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

- The books are in the care of **DALE POSADAS**

Telephone No **( 323 ) 980-7503** FAX No **( 323 ) 263-2163**

- 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 **06**
- 5 For calendar year \_\_\_\_\_, or other tax year beginning **NOVEMBER 1**, 20 **04**, and ending **OCTOBER 31**, 20 **05**
- 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 MAJOR ADJUSTMENTS AND INTER-COMPANY ALLOCATIONS TO BE CONSIDERED TO PREPARE THE 990 REPORT.**

- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ **-0-**
- b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ **-0-**
- c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ **-0-**

**Signature and Verification**

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

Signature **Dale Posadas** Title **CONTROLLER** Date **6/13/06**

**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 extended due date of the return for which an extension was requested

Other \_\_\_\_\_ By \_\_\_\_\_

Director \_\_\_\_\_  
Alternative 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)

Form 8868 (Rev 12-2004)

USPS ARTICLE # 7004 0300 0001 1288 6605