

Return of Organization Exempt From Income Tax

2007

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2007 calendar year, or tax year beginning , and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization
 JOY for Our Youth, Inc
 Number and street (or P O box if mail is not delivered to street address) Room/suite
 1805 Swarthmore
 City or town State or country ZIP + 4
 Lakewood NJ 08701

D Employer identification number
 22-3746050

E Telephone number
 732-730-2121

F Accounting method: Cash Accrual
 Other (specify) ▶

G Website ▶ www.kars4kids.org

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

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 32,553,731

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

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 ▶

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions)				
Revenue	1 Contributions, gifts, grants, and similar amounts received			
	a Contributions to donor advised funds	1a	0	
	b Direct public support (not included on line 1a)	1b	16,248,798	
	c Indirect public support (not included on line 1a)	1c	0	
	d Government contributions (grants) (not included on line 1a)	1d	0	
	e Total (add lines 1a through 1d) (cash \$ 10,446 noncash \$ 16,238,352)	1e	16,248,798	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	0	
	3 Membership dues and assessments	3	0	
	4 Interest on savings and temporary cash investments	4	66,581	
	5 Dividends and interest from securities	5	0	
Revenue	6a Gross rents	6a	16,238,352	
	b Less rental expenses	6b	16,238,352	
	c Net rental income or (loss) Subtract line 6b from line 6a	6c	0	
	7 Other investment income (describe ▶)	7	0	
	8a Gross amount from sales of assets other than inventory	(A) Securities		
		(B) Other		
		8a	0	0
		8b Less cost or other basis and sales expenses	8b	0
	c Gain or (loss) (attach schedule)	8c	0	
	d Net gain or (loss) Combine line 8c, columns (A) and (B)	8d	0	
Revenue	9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			
	a Gross revenue (not including \$ 0 of contributions reported on line 1b)	9a	0	
	b Less direct expenses other than fundraising expenses	9b	0	
	c Net income or (loss) from special events Subtract line 9b from line 9a	9c	0	
	Revenue	10a Gross sales of inventory, less returns and allowances	10a	0
b Less cost of goods sold		10b	0	
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	0		
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	16,315,379		
Expenses	13 Program services (from line 44, column (B))	13	8,395,252	
	14 Management and general (from line 44, column (C))	14	184,088	
	15 Fundraising (from line 44, column (D))	15	4,392,070	
	16 Payments to affiliates (attach schedule)	16	0	
	17 Total expenses. Add lines 13 and 14, column (A)	17	12,971,410	
Net Assets	18 Excess or (deficit) for the year Subtract line 17 from line 12	18	3,343,969	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,452,504	
	20 Other changes in net assets or fund balances (attach explanation)	20	209,799	
	21 Net assets or fund balances at end of year Combine lines 18, 19, and 20	21	5,006,272	

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See 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 a	Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
22 b	Other grants and allocations (attach schedule) (cash \$ <u>8,395,252</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	8,395,252	8,395,252		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0	0		
25 a	Compensation of current officers, directors, key employees, etc listed in Part V-A	0	0	0	0
25 b	Compensation of former officers, directors, key employees, etc listed in Part V-B	0	0	0	0
25 c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
26	Salaries and wages of employees not included on lines 25a, b, and c	300,356		30,047	270,309
27	Pension plan contributions not included on lines 25a, b, and c	0			
28	Employee benefits not included on lines 25a - 27	0			
29	Payroll taxes	27,013		2,690	24,323
30	Professional fundraising fees	0			
31	Accounting fees	22,465		22,465	
32	Legal fees	30,591		30,591	
33	Supplies	0			
34	Telephone	19,008		1,948	17,060
35	Postage and shipping	126,058			126,058
36	Occupancy	16,249		16,249	
37	Equipment rental and maintenance	0			
38	Printing and publications	25,395			25,395
39	Travel	0			
40	Conferences, conventions, and meetings	0			
41	Interest	0			
42	Depreciation, depletion, etc (attach schedule)	4,778	0	478	4,300
43	Other expenses not covered above (itemize)				
43 a	Advertising and Promotion	3,770,831	0	0	3,770,831
43 b	Auto Donation Program Expense (repairs and improvements)	153,794	0	0	153,794
43 c	Licenses, Fees and Permits	69,060	0	69,060	0
43 d	Web Hosting	3,500	0	3,500	0
43 e	Insurance	2,605	0	2,605	0
43 f	Bank Fees	4,455	0	4,455	0
43 g		0	0	0	0
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	12,971,410	8,395,252	184,088	4,392,070

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 \$ 0, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part IV Balance Sheets (See 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	402,701	45	2,900,422
	46 Savings and temporary cash investments	1,042,369	46	1,000,000
	47 a Accounts receivable	47a 847,377		
	b Less allowance for doubtful accounts	47b 0	0	47c 847,377
	48 a Pledges receivable	48a 0		
	b Less allowance for doubtful accounts	48b 0	0	48c 0
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		0	50a 0
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			50b
	51 a Other notes and loans receivable (attach schedule)	51a 0		
	b Less allowance for doubtful accounts	51b 0	0	51c 0
	52 Inventories for sale or use			52
	53 Prepaid expenses and deferred charges			53
	54 a Investments—publicly-traded securities	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54a 0
	b Investments—other securities (attach schedule)	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54b 0
	55 a Investments—land, buildings, and equipment basis	55a 0		
	b Less accumulated depreciation (attach schedule)	55b 0	0	55c 0
	56 Investments—other (attach schedule)		0	56 500,000
	57 a Land, buildings, and equipment basis	57a 26,173		
b Less accumulated depreciation (attach schedule)	57b 13,473	7,434	57c 12,700	
58 Other assets, including program-related investments (describe ▶)		0	58 0	
59 Total assets (must equal line 74) Add lines 45 through 58		1,452,504	59	5,260,499
Liabilities	60 Accounts payable and accrued expenses		60	254,227
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		0	63 0
	64 a Tax-exempt bond liabilities (attach schedule)		0	64a 0
	b Mortgages and other notes payable (attach schedule)		0	64b 0
	65 Other liabilities (describe ▶)		0	65 0
66 Total liabilities. Add lines 60 through 65		0	66	254,227
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	1,452,504	67	5,006,272
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	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		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	1,452,504	73		5,006,272
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	1,452,504	74		5,260,499

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions)

a	Total revenue, gains, and other support per audited financial statements		a	16,315,379
b	Amounts included on line a but not on Part I, line 12			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify)	b4	0	
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	16,315,379
d	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2	0	
	Add lines d1 and d2		d	0
e	Total revenue (Part I, line 12) Add lines c and d		e	16,315,379

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

a	Total expenses and losses per audited financial statements		a	12,971,410
b	Amounts included on line a but not on Part I, line 17			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify)	b4	0	
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	12,971,410
d	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2	0	
	Add lines d1 and d2		d	0
e	Total expenses (Part I, line 17) Add lines c and d		e	12,971,410

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name Jeffrey Rubin Str 1805 Swarthmore City Lakewood ST NJ ZIP 08701	Title Trustee Hr/WK As Req	0	0	0
Name Reuven Kanarek Str 1805 Swarthmore City Lakewood ST NJ ZIP 08701	Title Trustee Hr/WK As Req	0	0	0
Name Shimshon Bandme Str 1805 Swarthmore City Lakewood ST NJ ZIP 08701	Title Trustee Hr/WK As Req	0	0	0
Name Chaim Reichman Str 1805 Swarthmore City Lakewood ST NJ ZIP 08701	Title Trustee Hr/WK As Req	0	0	0
Name Yisachar Brojde Str 1805 Swarthmore City Lakewood ST NJ ZIP 08701	Title Trustee Hr/WK As Req	0	0	0
Name Eliyohu Mintz Str 1805 Swarthmore City Lakewood ST NJ ZIP 08701	Title Board Advisor Hr/WK 15	0	0	0
Name N/A Str City ST ZIP	Title Hr/WK			
Name N/A Str City ST ZIP	Title Hr/WK			
Name N/A Str City ST ZIP	Title Hr/WK			
Name N/A Str City ST ZIP	Title Hr/WK			

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)		Yes	No
75 a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ ----- 5		
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b	X
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization " ▶ If "Yes," attach a statement that includes the information described in the instructions	75c	X
d	Does the organization have a written conflict of interest policy?	75d	X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name <u>N/A</u> Str ----- City ST ZIP -----				
Name <u>N/A</u> Str ----- City ST ZIP -----				
Name <u>N/A</u> Str ----- City ST ZIP -----				
Name <u>N/A</u> Str ----- City ST ZIP -----				
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Name <u>N/A</u> Str ----- City ST ZIP -----				
Name <u>N/A</u> Str ----- City ST ZIP -----				

Part VI Other Information (See the instructions)		Yes	No
76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization ▶ <u>Oorah Inc</u> ----- and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a	Enter direct and indirect political expenditures (See line 81 instructions) 81a 0		
b	Did the organization file Form 1120-POL for this year?	81b	X

Part VI Other Information (continued)

		Yes	No
82 a	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?	X	
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 _____		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?	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		
c	Dues, assessments, and similar amounts from members	85c N/A	
d	Section 162(e) lobbying and political expenditures	85d N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g 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 N/A	
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a _____	
b	Gross receipts, included on line 12, for public use of club facilities	86b _____	
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a _____	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b _____	
88 a	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	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 \blacktriangleright _____ 0, section 4912 \blacktriangleright _____ 0, section 4955 \blacktriangleright _____ 0		
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	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 \blacktriangleright _____ 0		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization \blacktriangleright _____ 0		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g N/A	
90 a	List the states with which a copy of this return is filed \blacktriangleright See attached worksheet		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions)	90b _____	25
91 a	The books are in care of \blacktriangleright Name Organization _____ Telephone no \blacktriangleright (732) 730-8595 Located at \blacktriangleright 1805 Swarthmore _____ City Lakewood _____ ST NJ ZIP + 4 \blacktriangleright 08701		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country \blacktriangleright _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts	91b	X

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No X
 If "Yes," enter the name of the foreign country ▶ _____

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

Part VII Analysis of Income-Producing Activities (See 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 N/A					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	66,581	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		66,581	0
105 Total (add line 104, columns (B), (D), and (E))					66,581

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See 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)
▼	N/A

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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
	%		0	0
	%		0	0
	%		0	0
	%		0	0

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See 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)

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a			
b			
c			
Totals				0

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a			
b			
c			
Totals				0

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

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: Jeffrey Rubin Date: 11/14/08

Type or print name and title: Jeffrey Rubin Trustee

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 11/10/2008 Check if self-employed:

Firm's name (or yours if self-employed): Jacob S Gottlieb EA EIN:

address, and ZIP + 4: 137 Cannonball Dr, Lakewood, NJ 08701 Phone no: 732-367-4884

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2007

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions.)

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

Name of the organization

J O Y for Our Youth, Inc

Employer identification number

22-3746050

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
NONE				

Total number of other employees paid over \$50,000 ▶ 0

Part II-A 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
NONE		

Total number of others receiving over \$50,000 for professional services ▶ 0

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None " See page 2 of the instructions)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of other contractors receiving over \$50,000 for other services ▶ 0

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2007

(HTA)

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

Yes No

<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)</p> <p>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</p>	<p>1</p>		<p>X</p>
<p>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)</p>			
<p>a Sale, exchange, or leasing of property?</p>	<p>2a</p>		<p>X</p>
<p>b Lending of money or other extension of credit?</p>	<p>2b</p>		<p>X</p>
<p>c Furnishing of goods, services, or facilities?</p>	<p>2c</p>		<p>X</p>
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	<p>2d</p>		<p>X</p>
<p>e Transfer of any part of its income or assets?</p>	<p>2e</p>		<p>X</p>
<p>3 a Did the organization make grants for scholarships, fellowships, student loans, etc? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)</p>	<p>3a</p>	<p>X</p>	
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	<p>3b</p>		<p>X</p>
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement</p>	<p>3c</p>		<p>X</p>
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	<p>3d</p>		<p>X</p>
<p>4 a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g</p>	<p>4a</p>		<p>X</p>
<p>b Did the organization make any taxable distributions under section 4966?</p>	<p>4b</p>		
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	<p>4c</p>		
<p>d Enter the total number of donor advised funds owned at the end of the tax year ► _____</p>			
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► _____</p>			
<p>f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ► _____</p>			<p>0</p>
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► _____</p>			<p>0</p>

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions)

I certify that 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 City ST Country
- 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)
- 11 a 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)
- 11 b 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
 - Type I
 - Type II
 - Type III-Functionally Integrated
 - Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
					0
					0
					0
					0
					0
					0
Total					0

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 8 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	8,983,174	5,692,482	2,319,608	378,850	17,374,114
16 Membership fees received					0
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					0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	130,000	50,000			180,000
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	9,113,174	5,742,482	2,319,608	378,850	17,554,114
24 Line 23 minus line 17	9,113,174	5,742,482	2,319,608	378,850	17,554,114
25 Enter 1% of line 23	91,132	57,425	23,196	3,789	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 351,082
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 2003 through 2006 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 17,554,114
d Add Amounts from column (e) for lines 18 <u>180,000</u> 19 _____ 22 _____ 26b _____					26d 180,000
e Public support (line 26c minus line 26d total)					26e 17,374,114
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 98.97%
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 (2006) _____ (2005) _____ (2004) _____ (2003) _____					
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 11b, 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 (2006) _____ (2005) _____ (2004) _____ (2003) _____					
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c 0
d Add Line 27a total _____ and line 27b total _____					27d 0
e Public support (line 27c total minus line 27d total)					27e 0
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 0.00%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0.00%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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 9 of the instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		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) ----- ----- -----		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 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
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)	0	0
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)	0	0
41	Lobbying nontaxable amount Enter the amount from the following table— If the amount on line 40 is— Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000 The lobbying nontaxable amount is— 20% of the amount on line 40 \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	0	0
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	0	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	0	0

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 13 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45	Lobbying nontaxable amount				0
46	Lobbying ceiling amount (150% of line 45(e))				0
47	Total lobbying expenditures				0
48	Grassroots nontaxable amount				0
49	Grassroots ceiling amount (150% of line 48(e))				0
50	Grassroots lobbying expenditures				0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions)

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

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

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		0

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

J O Y for Our Youth, Inc.
TIN 22-3746050
2007 Form 990

Line 8 – Sales of Assets

Vehicle sales:

Gross sales price_____ \$16,238,352

Donated value_____ \$16,238,352

Gain on sales_____ \$0

Line 20 – Other Changes in Net Assets:

Timing difference in recognition of contributions income 209,799

Line 22 – Grants:

Oorah Inc, 1805 Swarthmore, Lakewood, NJ 08701 8,395,252

Line 90a –States with which form 990 is filed:

AZ, CA, CO, FL, GA, IL, KY, MA, MI, MN, NC, NJ, NY, OH, OR, PA, RI, SC, TN,
VA, WA, WI, WV

Schedule A, Part III Line 3:

Organizations which are known to J O Y for Our Youth as being in a position to help J O Y for Our Youth in its fulfillment of its charitable purposes may receive contributions from J O Y for Our Youth

J O Y for Our Youth, Inc.
TIN 22-3746050
2007 Form 990

Part III, Form 990– Statement of Primary Exempt Purpose:

J O Y for Our Youth funds social services to Jewish children who are at risk due to family challenges such as divorce, loss of a parent, serious illness, poverty and unemployment, or due to learning or social deficits. More than half of these children are from families that have immigrated from the former Soviet Union or Israel. Funded programs include educational enrichment, summer camp, parent education, holiday food and gift distribution, financial assistance and spiritual counseling.

Statement of Program Service Accomplishments:

J O Y for Our Youth was established to provide social services to Jewish children from disadvantaged families. These include families dealing with divorce, serious illness, unemployment, poverty, abuse and the stresses of acculturation faced by immigrants from the former Soviet Union and Israel. Children living under such circumstances have been found to be at a far greater than average risk for becoming involved in anti-social and self-destructive behaviors. To combat this trend, J.O.Y. funds a range of programs that form a holistic support system for the child and family. In 2007, funded programs included: subsidies for summer camp; private school tuition assistance for children whose vulnerability requires transfer from the peer influences of their public schools; five yearly holiday gift and food packages for 2,000 families; parent education and counseling; regular recreational programs and outings; volunteer big-brother/big sister partners; tutoring and homework help; disbursement of food and clothing donations and emergency cash assistance.

Part IV, Line 56 (990) - Other Investments

Check one box to indicate how investments are listed		500,000	0	500,000
<input checked="" type="checkbox"/>	Cost	Book value	Beginning	Ending
<input type="checkbox"/>	End of year market value (FMV)			
Description			Cost	Cost
1	Shares in RE investment company	500,000		500,000
2				0
3				0
4				0
5				0
6				0
7				0
8				0
9				0
10				0

Line 57 (990) - Land, Buildings, and Equipment

J O Y for Our Youth, Inc 2007 22-3746050

Land (net of any amortization)		Land (net of any amortization)	
		Beginning	End
1	1		
2	2		
3	3		
4	4		
5	5		
6 Total land (net of any amortization)	6	-	-

Buildings and equipment		Buildings and equipment		Accumulated depreciation	
		Beginning	End	Beginning	End
7 Furniture	7	7,998 00	7,998 00	3,102 00	4,501 00
8 Vehicles	8	3,555 00	18,175 00	1,017 00	8,972 00
9	9				
10	10				
11	11				
12	12				
13	13				
14	14				
15	15				
16	16				
17 Total buildings and equipment	17	11,553	26,173	4,119	13,473
18 Buildings and equipment (less accumulated depreciation)	18			7,434	12,700
19 Total land, buildings and equipment	19			7,434	12,700