

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)

2008

Department of the Treasury Internal Revenue Service

Open to Public Inspection

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

Form 990 header section containing organization name (KOREAN COMMUNITY SERVICES, INC.), EIN (95-3245254), address (4416 W. BEVERLY BLVD., Los Angeles CA 90004), and principal officer information.

Part I Summary table with columns for Prior Year and Current Year. Rows include mission statement, governing body details, revenue (Total revenue: 2,839,963), expenses (Total expenses: 2,682,517), and net assets (619,890).

Part II Signature Block containing signature of Rev. Matthew Ahn, Preparer's signature of Jung Hoon Oh, and firm information (JUNG HOON OH, CPA, Los Angeles, CA).

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [] No

Handwritten number 218

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission

See attachment #3

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes

No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes

No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 974,448 including grants of \$) (Revenue \$ 1,093,313)

See attachment #4

4b (Code) (Expenses \$ 856,375 including grants of \$) (Revenue \$ 850,163)

4c (Code) (Expenses \$ 476,809 including grants of \$) (Revenue \$ 506,114)

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$ 2,307,632 (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		X
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U S ?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S.? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X

Part VI

Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body (6); 1b Enter the number of voting members that are independent (4); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a material diversion of the organization's assets? (X); 6 Does the organization have members or stockholders? (X); 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? (X); 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9a Does the organization have local chapters, branches, or affiliates? (X); 9b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? (X); 10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 (X); 11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X).

Section B. Policies

Table with 3 columns: Question, Yes, No. Rows include: 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done (X); 13 Does the organization have a written whistleblower policy? (X); 14 Does the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision: a The organization's CEO, Executive Director, or top management official? (X); b Other officers or key employees of the organization? (X); Describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? (X).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
Own website Another's website Upon request
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization See attachment #5

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		INDIVIDUAL TRUSTEER	DIRECTOR	INSTITUTIONAL TRUSTEE	OFFICER	KEY EMPLOYEE	HIGHEST COMPENSATED EMPLOYEE	FORMER			
ELLEN AHN C.O.O.	40.00	X			X	X	X		90,510	0	0
KAY AHN DIRECTOR	40.00	X				X	X		98,016	0	0
REV. MATTHEW AHN PRESIDENT	2.00	X			X				0	0	0
ESTHER HI WOO NAM SECRETARY	2.00	X			X				0	0	0
JANG HEE CHO C.F.O.	2.00	X			X				0	0	0

Part VIII		Statement of Revenue		(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
OTHER CONTRIBUTIONS AND SIMILAR AMOUNTS	1a Federated campaigns ..	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, & similar amounts not included above	1f	33,000				
	g Noncash contributions included in lines 1a-1f		\$				
	h Total. Add lines 1a-1f			33,000			
PROGRAM SERVICE REVENUE	2a ORANGE COUNTY DDP	Business Code		1,093,313	1,093,313		
	b PC 1210			553,880	553,880		
	c BOKJI CENTER			506,114	506,114		
	d OTHER			240,052	240,052		
	e PC 1000	0		236,283	236,283		
	f All other program service revenue			153,728	153,728		
	g Total. Add lines 2a-2f			2,783,370			
OTHER REVENUE	3 Investment income (including dividends, interest, and other similar amounts)			23,593	23,593		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross Rents	(i) Real	(ii) Personal				
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less direct expenses	b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
b Less cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
11a _____							
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e				2,839,963	2,806,963		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	188,526	188,526		
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,383,110	1,383,110		
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
a	Management				
b	Legal	1,120		1,120	
c	Accounting	4,800		4,800	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other	55,229	55,229		
12	Advertising and promotion	13,521	13,521		
13	Office expenses	40,863		40,863	
14	Information technology				
15	Royalties				
16	Occupancy	302,728	302,728		
17	Travel	16,433	16,433		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	32,486	32,486		
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	17,519		17,519	
23	Insurance	50,433	50,433		
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	COUNTY FEES	133,335	133,335		
b	EMPLOYEE BENEFITS	113,993	113,993		
c	OUTSIDE SERVICES	59,320	59,320		
d	SUPPLIES	43,459	43,459		
e	AUTOMOBILE EXPENSES	36,023	36,023		
f	All other expenses	189,619	157,399	32,220	
25	Total functional expenses. Add lines 1 through 24f	2,682,517	2,585,995	96,522	
26	Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X		Balance Sheet		(A)		(B)	
				Beginning of year		End of year	
A S S E T S	1	Cash -- non-interest bearing		321,618	1	115,063	
	2	Savings and temporary cash investments			2	218,719	
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		50,765	4	77,582	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L			5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use			8		
	9	Prepaid expenses and deferred charges		14,615	9	18,744	
	10a	Land, buildings, and equipment, cost basis	10a	434,789			
	b	Less: accumulated depreciation Complete Part VI of Schedule D	10b	188,349	122,631	10c	246,440
	11	Investments -- publicly traded securities			11		
	12	Investments -- other securities See Part IV, line 11			12		
	13	Investments -- program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets See Part IV, line 11		17,054	15	17,054	
16	Total assets. Add lines 1 through 15 (must equal line 34)		526,683	16	693,602		
L I A B I L I T I E S	17	Accounts payable and accrued expenses		64,239	17	73,712	
	18	Grants payable			18		
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities			20		
	21	Escrow account liability Complete Part IV of Schedule D			21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable			24		
	25	Other liabilities Complete Part X of Schedule D			25		
	26	Total liabilities. Add lines 17 through 25		64,239	26	73,712	
N E T A S S E T B A L A N C E S	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets		462,444	27	619,890	
	28	Temporarily restricted net assets			28		
	29	Permanently restricted net assets			29		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds			30		
	31	Paid-in or capital surplus, or land, building, or equipment fund			31		
	32	Retained earnings, endowment, accumulated income, or other funds			32		
	33	Total net assets or fund balances		462,444	33	619,890	
	34	Total liabilities and net assets/fund balances		526,683	34	693,602	

Part XI		Financial Statements and Reporting		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?				X
b	Were the organization's financial statements audited by an independent accountant?			X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?			X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?				X
b	If "Yes," did the organization undergo the required audit or audits?				X

Public Charity Status and Public Support
To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization
KOREAN COMMUNITY SERVICES, INC.

Employer identification number
95-3245254

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 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 exempt 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)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**. (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
 - a Type I
 - b Type II
 - c Type III-Functionally integrated
 - d Type III-Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)	X
(ii) A family member of a person described in (i) above?	11g(ii)	X
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	X

h Provide the following information about the organizations the organization supports

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	45,157	22,113	29,983	15,197		112,450
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	1,793,071	1,938,531	1,819,942	2,219,564		7,771,108
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5	1,838,228	1,960,644	1,849,925	2,234,761		7,883,558
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						7,883,558

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	1,838,228	1,960,644	1,849,925	2,234,761		7,883,558
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	5,128	1,775	690			7,593
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	5,128	1,775	690			7,593
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12.)						7,891,151

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	99.9000 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	99.8700 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)).	17	0.1000 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.1300 %

19a 33 1/3 % support tests -- 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3 % support tests -- 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.**

Name of the organization

KOREAN COMMUNITY SERVICES, INC.

Employer identification number

95-3245254

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area

Protection of natural habitat Preservation of certified historic structure

Preservation of open space

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? Yes No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(I) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(II) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1. ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earning or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ _____ %
- c Term endowment ▶ _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(I) unrelated organizations		X
(II) related organizations		X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?		X

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments -- Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings	87,677			87,677
c Leasehold improvements		152,556		152,556
d Equipment		184,990		184,990
e Other		9,565	188,349	
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c))				425,223

Part VII Investments -- Other Securities. See Form 990, Part X, line 12.		
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12) ▶		

Part VIII Investments -- Program Related. See Form 990, Part X, line 13		
(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.		(b) Book value
(a) Description		
See attachment #7		
Total. (Column (b) should equal Form 990, Part X, col (B) line 15.) ▶		17,054

Part X Other Liabilities. See Form 990, Part X, line 25		
(a) Description of liability	(b) Amount	
Federal income taxes		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.) ▶		

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI		Reconciliation of Change in Net Assets from Form 990 to Financial Statements	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,839,963
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,682,517
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	157,446
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9.	10	157,446

Part XII		Reconciliation of Revenue per Audited Financial Statements With Revenue per Return	
1	Total revenue, gains, and other support per audited financial statements.	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	

Part XIII		Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	
1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

PRINCIPAL OFFICER NAME AND ADDRESS

Attachment 1: Form 990 Page 1, Line F

Open to Public Inspection	For calendar year 2008, or tax period beginning	, and ending
Name of Organization KOREAN COMMUNITY SERVICES, INC.		Employer Identification Number 95-3245254

990, Page 1, Line F

Principal officer name REV. MATTHEW Y. AHN
or
Business Name

Street Address 1120 NORTHWOOD ROAD UNIT 186A

U.S. Address

Zip code 90740 City Seal Beach State CA
or

Foreign Address

City _____

Province or State _____

Country _____

Postal code _____

PRIMARY EXEMPT PURPOSE

Attachment 3: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2008 or tax period beginning	, and ending
Name of Organization	Employer Identification Number	
KOREAN COMMUNITY SERVICES, INC.	95-3245254	

Primary Purpose

KC SERVICES, INC. PROMOTES PROJECTS AND PROGRAMS THAT PROVIDE CULTURALLY AND PROFESSIONALLY COMPETENT SERVICES TO POPULATIONS IN NEED. KCS BELIEVES THAT HEALTHIER INDIVIDUALS AND COMMUNITIES RESULT FROM A COMBINATION OF OUTREACH, TREATMENT, AND PREVENTION EFFORTS. AS SUCH, THE GOAL/MISSION OF KCS IS TO ENABLE AND MANAGE PROGRAMS AND PROJECTS THAT PROVIDE EDUCATION, COUSELING, INFORMATION, RESOURCES, AND TECHNICAL ASSISTANCE IN A QUALITY YET COST EFFECTIVE MANNER.

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2008, or tax period beginning	, and ending
Name of Organization KOREAN COMMUNITY SERVICES, INC.	Employer Identification Number 95-3245254	

Part III - Statement of Program Service Accomplishments

Code:	Expenses	974,448	including Grants of:	Revenue	1,093,313
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Exempt Purpose Achievements

O.C.DDP- ORANGE COUNTY ALCOHOL AND DRUG ABUSE EDUCATION AND COUNSELING K.C. SERVICE'S MISSION IS TO PROVIDE, THROUGH TREATMENT AND PREVENTION PROGRAMS, COMPREHENSIVE SUBSTANCE ABUSE SERVICES WHICH ENHANCE THE QUALITY OF LIFE FOR INDIVIDUALS AND COMMUNITIES.

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2008, or tax period beginning	, and ending
Name of Organization KOREAN COMMUNITY SERVICES, INC.		Employer Identification Number 95-3245254

Part III - Statement of Program Service Accomplishments

Code	Expenses:	856,375	including Grants of:	Revenue	850,163
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Exempt Purpose Achievements

PC 1000 & 1210 DRUG DIVERSION COUNSELING PROGRAMS WHICH CONSISTS OF 15 WEEK EDUCATION, GROUP COUNSELING AND INDIVIDUAL SESSIONS FOR THOSE WHO HAVE BEEN PLACED ON A DEFERRED ENTRY OF JUDGEMENT PENDING COMPLETION OF OUR PROGRAMS.

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2008, or tax period beginning	, and ending
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Name of Organization KOREAN COMMUNITY SERVICES, INC.	Employer Identification Number 95-3245254
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Part III - Statement of Program Service Accomplishments					
Code	Expenses:	476,809	including Grants of:	Revenue	506,114
Exempt Purpose Achievements					

BOKJI CENTER - WE OFFER VARIOUS CLASSES AND INFORMATION TO OUR COMMUNITY TO ENSURE A MORE ENRICHED LIFESTYLE AND ELEVATE THE STANDARD OF LIVING FOR THE EVERYDAY IMMIGRANT INDIVIDUALS AND FAMILIES.

BOOKS ARE IN CARE OF

Attachment 5: Form 990 Page 6, Part VI, Section C, Line 20

Open to Public Inspection	For calendar year 2008 or tax period beginning	, and ending
Name of Organization KOREAN COMMUNITY SERVICES, INC.		Employer Identification Number 95-3245254
Part VI - Line 91a		

Individual Name _____
or
Business Name
JUNG HOON OH, CPA

Street Address 3470 WILSHIRE BLVD.#1034, LOS ANGEL

U S. Address

Zip code 90010 City LOS ANGELES State CA
or

Foreign Address

City _____
Province or State _____
Country _____
Postal code _____
Phone Number (213) 382-6062
Fax Number (213) 382-0323

SCHEDULE OF DEPRECIATION AND DEPLETION

Attachment 6: Form 990 Page 10, Part IX, Line 22

Open to Public Inspection		For Calendar year 2008, or tax year period beginning				and ending	
Name of Organization		Employer Identification Number					
KOREAN COMMUNITY SERVICES, INC.		95-3245254					
Description of Property	Date Acquired	Cost or Other Basis	Prior Year Depreciation	Method of Computation	Rate (%) or Life (Years)	Depreciation This Year	
VARIOUS		434,789	170,830			17,519	
Total		434,789	170,830			17,519	

SCHEDULE D, PART IX - OTHER ASSETS

Attachment 7: Sch D Page 3, Part IX - Other Assets

Open to Public Inspection	For calendar year 2008 or tax period beginning _____, and ending _____	
Name of Organization KOREAN COMMUNITY SERVICES, INC.		Employer Identification Number 95-3245254
(a) Description		(b) Book value
SECURITY LEASE DEPOSITS		17,054
Total		17,054