

Return of Organization Exempt from Income Tax

2000

Open to Public Inspection

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

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 **2000** calendar year, or tax year period beginning **Jul 1**, 2000, and ending **Jun 30**, 20 01

B Check if applicable: <input checked="" type="checkbox"/> Change of address <input type="checkbox"/> Change of name <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return	C Name of organization KEHILLA KOSHER PRODUCTS, INC Number & street (or P.O. box if mail is not delivered to street addr) Room/suite C/O 3333 WILSHIRE BLVD 730 City, Town or Country State ZIP code LOS ANGELES CA 90010	D Employer Identification Number 95-3441504
		E Telephone number (323) 634-9371
		F Check <input type="checkbox"/> if application pending

G Organization type (check only one) 501(c) **3** (insert no.) 527 or 4947(a)(1)

Note: H and I are not applicable to section 527 orgs.

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 Enter 4-digit group exemption no. (GEN) **▶**

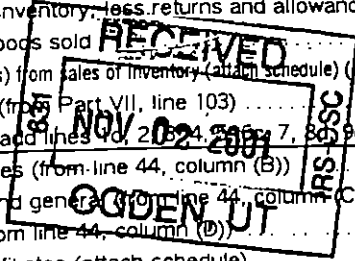
L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ)

J Accounting method: Cash Accrual Other (specify) **▶**

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

1 Contributions, gifts, grants, and similar amounts received:			
a Direct public support	1a		
b Indirect public support	1b		
c Government contributions (grants)	1c		
d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)			1d
2 Program service revenue including government fees and contracts (from Part VII, line 93)			2 491,948.
3 Membership dues and assessments			3
4 Interest on savings and temporary cash investments			4
5 Dividends and interest from securities			5
6a Gross rents	6a		
b Less: rental expenses	6b		
c Net rental income or (loss) (subtract line 6b from line 6a)			6c
7 Other investment income (describe _____)			7
8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
b Less: cost or other basis and sales expenses	8a	8b	
c Gain or (loss) (attach schedule)	8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))			8d
9 Special events and activities (attach schedule)			
a Gross revenue (not including _____ of contributions reported on line 1a)	9a		
b Less: direct expenses other than fundraising expenses	9b		
c Net income or (loss) from special events (subtract line 9b from line 9a)			9c
10a Gross sales of inventory, less returns and allowances	10a		
b Less: cost of goods sold	10b		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c
11 Other revenue (from Part VII, line 103)			11
12 Total revenue (add lines 1d, 2, 3, 4, 5, 7, 8d, 9c, 10c, and 11)			12 491,948.
13 Program services (from line 44, column (B))			13 464,495.
14 Management and general (from line 44, column (C))			14 505.
15 Fundraising (from line 44, column (D))			15 0.
16 Payments to affiliates (attach schedule)			16
17 Total expenses (add lines 16 and 44, column (A))			17 465,000.
18 Excess or (deficit) for the year (subtract line 17 from line 12)			18 26,948.
19 Net assets or fund balances at beginning of year (from line 73, column (A))			19 90,280.
20 Other changes in net assets or fund balances (attach explanation)			20
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21 117,228.



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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.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____)	22			
23	Specific assistance to individuals (attach sch)	23			
24	Benefits paid to or for members (attach sch)	24			
25	Compensation of officers, directors, etc	25	0.	0.	0.
26	Other salaries and wages	26	73,414.	73,414.	0.
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29	6,396.	6,396.	0.
30	Professional fundraising fees	30			
31	Accounting fees	31	1,038.	1,038.	0.
32	Legal fees	32			
33	Supplies	33			
34	Telephone	34			
35	Postage and shipping	35			
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39	4,708.	4,708.	0.
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42			
43	Other expenses (itemize):				
a	BANK CHARGES	43a	430.	0.	430.
b	OUTSIDE SERVICES	43b	377,597.	377,597.	0.
c	WORKERS COMP INSURANCE	43c	1,317.	1,317.	0.
d	CORPORATION FILING FEE	43d	20.	0.	20.
e	See Other Expenses Stmt	43e	80.	25.	55.
44	Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	465,000.	464,495.	505.

Reporting of Joint Costs - Did you report in column (B) (program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to program services \$ _____; (iii) the amount allocated to management and general \$ _____; and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? KOSHER SUPERVISION OF FOOD PRODUCTS	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a SUPERVISION OF DAIRY PROCESSING, RESTAURANTS, CATERING FACILITIES AND HOTEL KITCHENS (Grants and allocations \$ 0.)	465,000.
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	465,000.

Part IV Balance Sheets (See 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
45 Cash – non-interest-bearing		2,798.	45	15,449.
46 Savings and temporary cash investments			46	
47 a Accounts receivable			47 a	
b Less: allowance for doubtful accounts			47 b	
			47 c	
48 a Pledges receivable			48 a	
b Less: allowance for doubtful accounts			48 b	
			48 c	
49 Grants receivable			49	
50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
51 a Other notes & loans receivable (attach schedule)		101,779.	51 a	
b Less: allowance for doubtful accounts			51 b	
		87,482.	51 c	101,779.
52 Inventories for sale or use			52	
53 Prepaid expenses and deferred charges			53	
54 Investments – securities (attach schedule)			54	
55 a investments – land, buildings, & equipment: basis			55 a	
b Less: accumulated depreciation (attach schedule)			55 b	
			55 c	
56 Investments – other (attach schedule)			56	
57 a Land, buildings, and equipment: basis			57 a	
b Less: accumulated depreciation (attach schedule)			57 b	
			57 c	
58 Other assets (describe)			58	
59 Total assets (add lines 45 through 58) (must equal line 74)		90,280.	59	117,228.
60 Accounts payable and accrued expenses			60	
61 Grants payable			61	
62 Deferred revenue			62	
63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
64 a Tax-exempt bond liabilities (attach schedule)			64 a	
b Mortgages and other notes payable (attach schedule)			64 b	
65 Other liabilities (describe)			65	
66 Total liabilities (add lines 60 through 65)		0.	66	0.
Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
67 Unrestricted			67	
68 Temporarily restricted			68	
69 Permanently restricted			69	
Organizations that do not follow SFAS 117, check here <input checked="" 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		90,280.	72	117,228.
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)		90,280.	73	117,228.
74 Total liabilities and net assets/fund balances (add lines 66 and 73)		90,280.	74	117,228.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

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

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

	N/A
a Total revenue, gains, and other support per audited financial statements	
b Amounts included on line a but not on line 12, Form 990:	
(1) Net unrealized gains on investments	
(2) Donated services and use of facilities	
(3) Recoveries of prior year grants	
(4) Other (specify):	
Add amounts on lines (1) through (4)	
c Line a minus line b	
d Amounts included on line 12, Form 990 but not on line a :	
(1) Investment expenses not included on line 6b, Form 990	
(2) Other (specify):	
Add amounts on lines (1) and (2)	
e Total revenue per line 12, Form 990 (line c plus line d)	

	N/A
a Total expenses and losses per audited financial statements	
b Amounts included on line a but not on line 17, Form 990:	
(1) Donated services and use of facilities	
(2) Prior year adjustments reported on line 20, Form 990	
(3) Losses reported on line 20, Form 990	
(4) Other (specify):	
Add amounts on lines (1) through (4)	
c Line a minus line b	
d Amounts included on line 17, Form 990 but not on line a :	
(1) Investment expenses not included on line 6b, Form 990	
(2) Other (specify):	
Add amounts on lines (1) and (2)	
e Total expenses per line 17, Form 990 (line c plus line d)	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see 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 and deferred compensation	(E) Expense account and other allowances
RABBI S TENDLER PO BOX 480739 LOS ANGELES, CA 90048	PRESIDENT 1	0.	0.	0.
RABBI Y KRAUSE PO BOX 480739 LOS ANGELES, CA 90048	SECRETARY 2	0.	0.	0.
RICHARD SCHUSTER PO BOX 480739 LOS ANGELES, CA 90048	TREASURER 1	0.	0.	0.
RABBI Y NAIMAN PO BOX 480739 LOS ANGELES, CA 90048	VICE-PRESIDENT 1	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No

If 'Yes,' attach schedule - see instructions.

Part V Other Information (See specific instructions.)

	N/A	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.			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.			X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			X
78b If 'Yes,' has it filed a tax return on Form 990-T for this year?			
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement.			X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X		
80b If 'Yes,' enter the name of the organization <u>QUALITY KOSHER PRODUCTS, INC</u> and check whether it is <input type="checkbox"/> exempt or <input checked="" type="checkbox"/> nonexempt.			
81a Enter the amount of political expenditures, direct or indirect, as described in the instructions 81a 0.			
81b Did the organization file Form 1120-POL for this year?			X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?			X
82b 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 for reporting in Part III.)			
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	X		
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X		
84a Did the organization solicit any contributions or gifts that were not tax deductible?			X
84b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
85a 501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?			
85b 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.			
85c Dues, assessments, and similar amounts from members			
85d Section 162(e) lobbying and political expenditures			
85e Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices			
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)			
85g Does the organization elect to pay the Section 6033(e) tax on the amount in 85f?			
85h If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?			
86a 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12			
86b Gross receipts, included on line 12, for public use of club facilities			
87a 501(c)(12) organizations. Enter: a Gross income from members or shareholders			
87b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)			
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX			X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: Section 4911 ▶ 0.; Section 4912 ▶ 0.; Section 4955 ▶ 0.			
89b 501(c)(3) and 501(c)(4) organizations. 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			X
89c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958 ▶ 0.			
89d Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶			
90a List the states with which a copy of this return is filed ▶ CALIFORNIA			
90b Number of employees employed in the pay period that includes March 12, 2000 (see instructions)			7
91 The books are in care of ▶ GOLDFINGER ACCOUNTANCY CORP Telephone number ▶ (213) 487-8355 Located at ▶ 3333 WILSHIRE BLVD., SUITE 730 LOS ANGELES CA ZIP code ▶ 90010			
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax exempt interest received or accrued during the tax year ▶ 92			

Part VII Analysis of Income-Producing Activities (See instructions.)

	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	
Enter gross amounts unless otherwise indicated.					
93 Program service revenue:					
a KOSHER SUPERVISION					491,948.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & 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 pers prop					
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))					491,948.
105 Total (add line 104, columns (B), (D), and (E))					491,948.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	SUPERVISION OF FOOD PROCESSING IN ACCORDANCE WITH JEWISH LAW

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

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

Including accompanying schedules and statements, and to the best of my knowledge and belief, it is based on all information of which preparer has any knowledge. (See instructions.)

Date: 10/30
Type or Print Name and Title: P. Treves

Check if self: Preparer's SSN or PTIN: 2 OCT 25 2001

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1)
Nonexempt Charitable Trust Supplementary Information — (See separate instructions.)

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

Name of the Organization KEHILLA KOSHER PRODUCTS, INC	Employer Identification Number 95-3441504
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Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See 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		None		

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See 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		None

Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ 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.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its 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:		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets? If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc?	3	X
4a Do you have a section 403(b) annuity plan for your employees?	4a	X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)		

Part IV Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is (please check only **One** applicable box):

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc. functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

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

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See 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) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) ...					
16 Membership fees received ...					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc. purpose	398,707.	341,710.	350,256.	406,416.	1,497,089.
18 Gross income from interest, dividends, amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975 ...					
19 Net income from unrelated business activities not included in line 18 ...					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf ...					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge ...					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets ...					
23 Total of lines 15 through 22 ...	398,707.	341,710.	350,256.	406,416.	1,497,089.
24 Line 23 minus line 17 ...	0.	0.	0.	0.	0.
25 Enter 1% of line 23 ...	3,987.	3,417.	3,503.	4,064.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶ 26a					
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts ▶ 26b					
c Total support for Section 509(a)(1) test: Enter line 24, column (e) ▶ 26c					
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____ ▶ 26d					
e Public support (line 26c minus line 26d total) ▶ 26e					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26f %					
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each 'disqualified person.' Enter the sum of such amounts for each year: (1999) _____ (1998) _____ (1997) _____ (1996) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) 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: (1999) _____ (1998) _____ (1997) _____ (1996) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 1,497,089. 20 _____ 21 _____ ▶ 27c 1,497,089.					
d Add: Line 27a total _____ and line 27b total _____ ▶ 27d					
e Public support (line 27c total minus line 27d total) ▶ 27e 1,497,089.					
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶ 27f 1,497,089.					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27g 100.00 %					
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27h %					
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)					

Part V Private School Questionnaire (See instructions.)
 (To be completed Only by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If 'Yes,' please describe; if 'No,' please explain. (If you need more space, attach a separate statement.)		

32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement.)		

33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered 'yes' to any of the above, please explain. (If you need more space, attach a separate statement.)		

34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended?		
If you answered 'Yes' to either 34a or b, please explain using an attached statement.		

35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975 2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation.		

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

N/A

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

Limits on Lobbying Expenditures

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

		(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is -			
Not over \$500,000	The lobbying nontaxable amount is -		
Over \$500,000 but not over \$1,000,000	20% of the amount on line 40		
Over \$1,000,000 but not over \$1,500,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,500,000 but not over \$17,000,000	\$175,000 plus 10% of the excess over \$1,000,000	41	
Over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities (See instructions.)
(For reporting only by organizations that did not complete Part VI-A)

N/A

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

- 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

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

Form 990, Page 2, Part II, Line 43

Other Expenses Stmt

Other expenses (itemize)	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
DUES	25.	25.	0.	0.
MISCELLANEOUS	55.	0.	55.	0.
Total	<u>80.</u>	<u>25.</u>	<u>55.</u>	<u>0.</u>

Supporting Statement of:

Form 990 p 3/Line 51a

Description	Amount
DUE FROM QUALITY KOSHER PRODUCTS, INC	101,779.
Total	<u>101,779.</u>