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OMB No 1545-0047

2007

Open to Public Inspection

orm 990

Return of Organization Exempt From Income Tax

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

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

Department of the Treasury
Internal Revenue Service

For the 2007 calendar year, or tax year beginning

, and ending

Check if applicable

Address change

Name change

Initial return

Termination

Amended return

Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization

TORAH ACADEMY OF BOCA RATON, INC

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

447 NW SPANISH RIVER BLVD

City or town

State or country

ZIP + 4

BOCA RATON

FLORIDA

33431

D Employer identification number

65-0788118

E Telephone number

F Accounting method: ☐ Cash ☒ Accrual☐ Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☒ No

(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶

Website: ▶ N/A

Organization type (check only one) ☒ 501(c)(3) (insert no) ☐ 4947(a)(1) 527Check 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.

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

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

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

1 Contributions, gifts, grants, and similar amounts received:

a Contributions to donor advised funds

b Direct public support (not included on line 1a)

c Indirect public support (not included on line 1a)

d Government contributions (grants) (not included on line 1a)

e Total (add lines 1a through 1d) (cash \$ 450,188 noncash \$ 0)

2 Program service revenue including government fees and contracts (from Part VII, line 93)

3 Membership dues and assessments

4 Interest on savings and temporary cash investments

5 Dividends and interest from securities

6a Gross rents

b Less rental expenses

c Net rental income or (loss). Subtract line 6b from line 6a

7 Other investment income (describe ▶)

8a Gross amount from sales of assets other than inventory

b Less cost or other basis and sales expenses

c Gain or (loss) (attach schedule)

d Net gain or (loss). Combine line 8c, columns (A) and (B)

9 Special events and activities (attach schedule) If any amount is from gaming, check here ☐

a Gross revenue (not including \$ 80,000 of contributions reported on line 1b)

b Less direct expenses other than fundraising expenses

c Net income or (loss) from special events Subtract line 9b from line 9a

10a Gross sales of inventory, less returns and allowances

b Less cost of goods sold

c Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a

11 Other revenue (from Part VII, line 103)

12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11

13 Program services (from line 44, column (B))

14 Management and general (from line 44, column (C))

15 Fundraising (from line 44, column (D))

16 Payments to affiliates (attach schedule)

17 Total expenses Add lines 16 and 44, column (A)

18 Excess or (deficit) for the year Subtract line 17 from line 12

19 Net assets or fund balances at beginning of year (from line 73, column (A))

20 Other changes in net assets or fund balances (attach explanation)

21 Net assets or fund balances at end of year Combine lines 18, 19, and 20

1a 0
1b 450,188
1c 0
1d 06a
6b(A) Securities (B) Other
0 8a 0
0 8b 0
0 8c 09a 147,626
9b 55,89710a 0
10b 0RECEIVED
JAN 08 2010
ACS SUPPORT
CLERICAL2 766,512
3 0
4 8
5 06c 0
7 0

8d 0

9c 91,729

10c 0

11 0

12 1,308,437

13 1,455,598

14 136,018

15 7,904

16 0

17 1,599,520

18 -291,083

19 172,656

20 -267

21 -118,694

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For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions

Form 990 (2007)

(HTA)

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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 \$ 0 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	22a 0	0		
22 b	Other grants and allocations (attach schedule) (cash \$ 0 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	22b 0	0		
23	Specific assistance to individuals (attach schedule)	23 0	0		
24	Benefits paid to or for members (attach schedule)	24 0	0		
25 a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a 0	0	0	0
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b 0	0	0	0
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)	25c 0	0	0	0
26	Salaries and wages of employees not included on lines 25a, b, and c	26 1,049,526	980,579	64,555	4,392
27	Pension plan contributions not included on lines 25a, b, and c	27 0			
28	Employee benefits not included on lines 25a - 27	28 59,729	55,805	3,674	250
29	Payroll taxes	29 81,410	76,062	5,007	341
30	Professional fundraising fees	30 0			
31	Accounting fees	31 0			
32	Legal fees	32 1,000	900	100	
33	Supplies	33 14,857	10,668	4,189	
34	Telephone	34 4,212	2,527	421	1,264
35	Postage and shipping	35 905	724	45	136
36	Occupancy	36 77,393	69,654	7,739	
37	Equipment rental and maintenance	37 0			
38	Printing and publications	38 0			
39	Travel	39 2,053	1,848	205	
40	Conferences, conventions, and meetings	40 0			
41	Interest	41 203,232	182,909	20,323	
42	Depreciation, depletion, etc. (attach schedule)	42 67,115	53,692	13,423	0
43	Other expenses not covered above (itemize)				
a	See attached statement	43a 38,088	20,230	16,337	1,521
b		43b 0	0	0	0
c		43c 0	0	0	0
d		43d 0	0	0	0
e		43e 0	0	0	0
f		43f 0	0	0	0
g		43g 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)	44 1,599,520	1,455,598	136,018	7,904

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 \$

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.

What is the organization's primary exempt purpose? ► NON-PROFIT ELEMENTARY SCHOOL		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		
a PRIVATE SCHOOL SERVICING PRESCHOOL AGES 2 TO 5 AS WELL AS ELEMENTARY GRADES 1 TO 8. STATE STANDARD CURRICULUM FOLLOWED. 150 STUDENTS.		
(Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>	1,455,598	
b		
(Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>	0	
c		
(Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>	0	
d		
(Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>	0	
e Other program services (attach schedule)		
(Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>	0	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	1,455,598	

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	-6,396	45	19,797
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	47a 50		
	b Less allowance for doubtful accounts	47b 0	35,631 47c	50
	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 checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV		0 54a	22,800
	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	0
57 a Land, buildings, and equipment, basis	57a 2,964,467			
b Less accumulated depreciation (attach schedule)	57b 214,235	2,815,157 57c	2,750,232	
58 Other assets, including program-related investments (describe <input checked="" type="checkbox"/> See attached statement)		45,114 58	49,301	
59 Total assets (must equal line 74). Add lines 45 through 58		2,889,506 59	2,842,180	
Liabilities	60 Accounts payable and accrued expenses	30,678	60	25,531
	61 Grants payable		61	
	62 Deferred revenue		62	52,000
	63 Loans from officers, directors, trustees, and key employees (attach schedule)	0	63	335,981
	64 a Tax-exempt bond liabilities (attach schedule)	0	64a	0
	b Mortgages and other notes payable (attach schedule)	2,542,691	64b	2,468,759
	65 Other liabilities (describe <input checked="" type="checkbox"/> See attached statement)	143,481	65	78,603
66 Total liabilities. Add lines 60 through 65		2,716,850 66	2,960,874	
Net Assets or Fund Balances	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 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	172,656	72	-118,694
	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).	172,656	73	-118,694
74 Total liabilities and net assets/fund balances. Add lines 66 and 73.	2,889,506	74	2,842,180	

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	
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	0
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	0

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

a	Total expenses and losses per audited financial statements		a	
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	0
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	0

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 SEE ATTACHED	Str ATTACHED		Title			
City	ST	ZIP	Hr/WK	5	0	0
Name N/A	Str		Title			
City	ST	ZIP	Hr/WK			
Name N/A	Str		Title			
City	ST	ZIP	Hr/WK			
Name N/A	Str		Title			
City	ST	ZIP	Hr/WK			
Name N/A	Str		Title			
City	ST	ZIP	Hr/WK			
Name N/A	Str		Title			
City	ST	ZIP	Hr/WK			
Name N/A	Str		Title			
City	ST	ZIP	Hr/WK			
Name N/A	Str		Title			
City	ST	ZIP	Hr/WK			
Name N/A	Str		Title			
City	ST	ZIP	Hr/WK			
Name N/A	Str		Title			
City	ST	ZIP	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. 18

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"

75c X

If "Yes," attach a statement that includes the information described in the instructions

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 N/A Str City ST ZIP				
Name N/A Str City ST ZIP				
Name N/A Str City ST ZIP				
Name N/A Str City ST ZIP				
Name N/A Str City ST ZIP				
Name N/A Str City ST ZIP				
Name N/A Str City ST ZIP				
Name N/A Str City ST ZIP				
Name N/A Str City ST ZIP				
Name N/A Str City ST ZIP				
Name N/A 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?

77 X

If "Yes," attach a conformed copy of the changes

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 N/A

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 and check whether it is ☐ exempt or ☐ nonexempt

81 a Enter direct and indirect political expenditures (See line 81 instructions)

81a

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?	82a	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	0
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A
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 <input type="checkbox"/> section 4912 <input type="checkbox"/> section 4955 <input type="checkbox"/>		
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 <input type="checkbox"/>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/>		
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 <input type="checkbox"/>	90b	45
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions)		
91 a	The books are in care of <input type="checkbox"/> Name TORAH ACADEMY OF BOCA RATON Telephone no <input type="checkbox"/> 561-347-1821 Located at <input type="checkbox"/> 447 SPANISH RIVER BLVD, City BOCA RATON ST FL ZIP + 4 <input type="checkbox"/> 33431		
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 <input type="checkbox"/> 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

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 TUITION AND FEES					765,112
b ROOM RENTAL					1,400
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	8	
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					91,729
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a			01		
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		8	858,241
105 Total (add line 104, columns (B), (D), and (E))					858,249

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)

See Attached Statement

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).

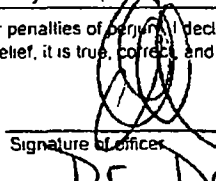
				Yes	No	
106	Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.					

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

				Yes	No	
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					

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

				Yes	No	
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?					

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
	 Signature of officer		11/20/09 Date		
Paid Preparer's Use Only	Dr. Daniel Ettehadgui Type or print name and title		Date		Check if self-employed <input type="checkbox"/>
	Preparer's signature Firm's name (or yours if self-employed), address, and ZIP + 4		Preparer's SSN or PTIN (See Gen. Inst. X)		EIN Phone no.

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

IORAH ACADEMY OF BOCA RATON, INC

Employer identification number

65-0788118

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
SCOTT STEINMAN	PRINCIPAL-PRT YR			
	35	58,750		
ALICE GREEN	PRESCHOOL DIRECTO			
	35	81,542		
Total number of other employees paid over \$50,000		2		

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
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 5 _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)		X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?	X	
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
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)	X	
b Did the organization have a section 403(b) annuity plan for its employees?	X	
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		X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		X
4 a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g		X
b Did the organization make any taxable distributions under section 4966?		X
c Did the organization make a distribution to a donor, donor advisor, or related person?		X
d Enter the total number of donor advised funds owned at the end of the tax year	▶ _____	
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year	▶ _____	
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	▶ _____	
g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year	▶ _____	

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 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?	X	
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?	X	
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.)	X	
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
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?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
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?		X
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.	X	

Line 1 (990) - Public Support and Contributions

	Cash	Non Cash
Line 1a - Contributions to Donor Advised Funds		
Line 1b - Direct public support		
1 Contributions	262,216	1
2 Membership dues and assessments (contributions from the public)		2
3 Commercial co-venture		3
4 Special events contributions (Line 9 - Special Events)	80,000	4
5	107,972	5
6		6
7		7
8		8
9		9
10 Total	450,188	10 0
Line 1c - Indirect public support		
Line 1d - Government contributions (grants)		

Line 9 (990) - Special Events and Activities

	Event A DINNER	Event B GOLF TOURNAMENT	Event C PTO OTHER	All others	Totals
1 Special event name					
1a Number of special events					
2 Gross receipts	89,336	98,140	40,150	2	227,626
3 Less contributions	30,000	50,000		3	80,000
4 Gross revenue	59,336	48,140	40,150	0	147,626
5 Less direct expenses	16,103	18,557	21,237	5	55,897
6 Net income or (loss)	43,233	29,583	18,913	0	91,729

Part II, Line 43 (990) - Other Expenses

38,088

20,230

16,337

1,521

Description		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	ADVERTISING	2,038	1,630	102	306
2	BANK AND CREDIT CARD CHARGE	5,305	2,122	3,183	
3	CONTINUING ED	1,402	1,402		
4	DUES AND SUBSCRIPTIONS	1,073	858	54	161
5	EQUIPMENT RENTAL	315	252	16	47
6	GIFTS	451	360	23	68
7	LISC AND PERMITS	1,462	1,170	73	219
8	OFFICE EXPENSE	13,940	697	12,546	697
9	INSURANCE	5,533	5,170	340	23
10	PROGRAM COSTS	6,569	6,569		
11		0			
12		0			
13		0			
14		0			
15		0			
16		0			
17		0			
18		0			
19		0			
20		0			

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

				2,964,467	148,921	214,235	2,815,157	2,750,232
Category or Item		Land (net of any amortization)	Buildings and Equipment	Cost/Other Basis	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Beginning Balance	Ending Balance
1	LAND	X		290,000			290,000	290,000
2	BUILDING		X	2,610,000	89,236	156,159	2,520,764	2,453,841
3	FURNITURE		X	37,101	32,319	30,710	4,393	6,391
4	PLAYGROUND EQUIP		X	15,659	15,659	15,659	0	0
5	COMPUTER EQUIPMENT		X	11,707	11,707	11,707	0	0
6							0	0
7							0	0
8							0	0
9							0	0
10							0	0
11							0	0
12							0	0
13							0	0
14							0	0
15							0	0
16							0	0
17							0	0
18							0	0
19							0	0
20							0	0

Part IV, Line 58 (990) - Other Assets

		45,114	49,301
Description		Beginning	End
1	MORTGAGE COSTS-NET	45,114	36,912
2	SECURITY		12,389
3			
4			
5			
6			
7			
8			
9			
10			

Part IV, Line 63 (990) - Loans from Officers, Directors, Trustees and Key Employees

			0	36,500	335,981		
	Name of lender	Title	Original amount	Balance due beginning of year	Balance due end of year	Security provided	Date of note
1	DANIEL ETTEGGUI	VICE PRÉS		36,500	335,981	NONE	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							

[illegible]

Part IV, Line 64b (990) - Mortgages and Other Notes Payable

Part IV, Line 64b (990) - Mortgages and Other Notes Payable				0	2,542,691	2,468,759		
	Lender's name	Check if lender is a business	Security provided	Original amount	Balance due beginning of year	Balance due end of year	Date of note	Maturity date
1	COMMERCE MORTGAGE				2,237,855	2,211,982		
2	COMMERCE LINE OF CREDIT				224,910	199,258		
3	COMMERCE OTHER				79,926	57,519		
4								
5								
6								
7								
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12								
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14								
15								
16								
17								
18								

Part IV, Line 65 (990) - Other Liabilities

		143,481	78,603
Description		Beginning	End
1	SHORT TERM LOANS	36,500	70,000
2	PAYROLL TAXES PAYABLE	26,351	2,058
3	PAYROLL TAX LIABILITY	80,630	6,545
4	- - - - -		
5	- - - - -		
6	- - - - -		
7	- - - - -		
8	- - - - -		
9	- - - - -		
10	- - - - -		

Part VIII (990) - Relationship of Activities to the Accomplishment of Exempt Purposes

	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).
1	93A	TUITION AND FEES ARE CHARGED TO EACH STUDENT TO HELP DEFRAY THE COSTS OF STAFF, BOOKS, SUPPLIES AND EDUCATIONAL ACTIVITIES.
2		
3	93B	RENT WAS CHARGED AT BELOW MARKET VALUE TO AN UNRELATED EXEMPT ORGANIZATION TO AID IN THEIR EXEMPT ACTIVITIES
4		
5	101	NET FUND RAISING INCOME IS USED TO PROVIDE EDUCATIONAL MATERIAL AND PROGRAMS FOR THE BENEFIT OF THE STUDENTS
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

Part III, Line 3a (Sch A (990/990-EZ)) - Fellowships, Scholarships, and Student Loans

Do you make grants for scholarships, fellowships, student loans, etc.?

☒ Yes ☐ No

If "Yes," attach an explanation of how you determine that recipients qualify to receive payments

TUITION ASSISTANCE IS GRANTED UPON REQUEST BASED ON FINANCIAL NEED. A QUALIFIED
COMMITTEE REVIEWS APPLICATIONS FOR TUITION ASSISTANCE AND APPROVES A REDUCTION
IN TUITION BASED ON ACCEPTED STANDARDS OF NEED. A RACIALLY NONDISCRIMINATORY
POLICY EXISTS REGARDING THE ALLOCATION OF TUITION ASSISTANCE

BOARD OF DIRECTORS 2007-2008

DR. JAY KEEHN - PRES.
7737 SAN MATEO
BOCA RATON, FL 33433

RABBI BEN SUGERMAN - VICE PRES.
7493 ANDORRA PLACE
BOCA RATON, FL 33433

DR. ALLEN WOLNERMAN - VICE PRES.
22295 MORNING GLORY TERRACE
BOCA RATON, FL 33433

DR. DANIEL ETTEDEGUI - VICE PRES.
7505 LONDON LANE
BOCA RATON, FL 33433

MR. ELLIOT ALLSWANG - VICE PRES.
22147 LARKSPUR TRAIL
BOCA RATON, FL 33433

MR. WARREN FACTOR - TREASURER
GUADELOUPE ST.
BOCA RATON, FL. 33433

MRS. CORNELLE SELIG - SEC.
22314 GUADELOUPE ST.
BOCA RATON, FL 33433

MRS. SUE ANDRON
7529 MARTINIQUE BLVD.
BOCA RATON, FL 33433

RABBI JOSH FLUG
7544 ANDORRA PLACE
BOCA RATON, FL 33433

DR. BRIAN GALBUT
7600 ANDORRA PLACE
BOCA RATON, FL 33433

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7308 SAN SEBASTIAN DR.
BOCA RATON, FL 33433

MR. YAAKOV GREEN
7252 SAN SEBASTIAN DR.
BOCA RATON, FL 33433

MRS. SHERRI GREENBLATT
22310 GUADALOUPE ST.
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RABBI SETH GROSSMAN
7833 SAN MARCOS PLACE
BOCA RATON, FL 33433

MRS. MICHAL MARCUS
7216 CARMEL COURT
BOCA RATON, FL 33433

MR. AVI ZWELLING
7581 SAN MATEO DR.
BOCA RATON, FL 33433

RABBI EFREM GOLDBERG
22234 HOLLYHOCK TRAIL
~~BOCA RATON, FL 33433~~

RABBI ELIYAHU RABOVSKY
21651 NAPA COURT
BOCA RATON, FL 33433