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**Return of Organization Exempt From Income Tax**

**2001**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

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

**A** For the 2001 calendar year, or tax year period beginning and ending

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

Please use IRS label or print or type. See Specific Instructions

**C** Name of organization: **JEWISH LABOR COMMITTEE**  
 Number and street (or P O box if mail is not delivered to street address): **25 EAST 21ST STREET 2ND FLOOR**  
 City or town, state or country, and ZIP + 4: **NEW YORK, NY 10010**

**D** Employer identification number: **13-1675650**

**E** Telephone number: **212-477-0707**

**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)

**G** Web site

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

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

**H** 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? **N/A**  Yes  No (if "No," attach a list)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Enter 4-digit GEN:   
**M** Check  if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

**L** Gross receipts. Add lines 6b, 9b, and 10b to line 12: **515,433.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a	269,035.	
	b	Indirect public support	1b	196,208.	
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ <u>465,243.</u> noncash \$ _____)	1d	465,243.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	3	Membership dues and assessments	3	48,645.	
	4	Interest on savings and temporary cash investments	4	1,545.	
	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 sale of assets other than inventory	(A) Securities	8a		
		(B) Other	8b		
			8c		
			8d		
9	Special events and activities (attach schedule)	a	9a		
		b	9b		
		c	9c		
10a	Gross sales of inventory, less returns and allowances		10a		
		b	10b		
		c	10c		
11	Other revenue (from Part VII, line 102)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	515,433.		
Expenses	13	Program services (from line 44, column (B))	13	572,300.	
	14	Management and general (from line 44, column (C))	14	75,447.	
	15	Fundraising (from line 44, column (D))	15	29,021.	
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17	676,768.	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-161,335.	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	83,142.	
	20	Other changes in net assets or fund balances (attach explanation)	20	0.	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	-78,193.	

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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.

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22 Grants and allocations, 23 Specific assistance, 24 Benefits paid, 25 Compensation of officers, 26-39 Other expenses, 40-43 Other expenses, 44 Total functional expenses.

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 [X] 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? SEE STATEMENT 1

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

Table with 2 columns: Description of program service and Program Service Expenses. Rows include a COMMUNITY RELATIONS (555,085), b CULTURAL INFORMATION AND EDUCATION (17,215), c, d, e Other program services.

f Total of Program Service Expenses (should equal line 44, column (B) Program services) 572,300.

**Part IV Balance Sheets**

Note Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing	6,197.	45	10,776.
	46 Savings and temporary cash investments	69,146.	46	34,152.
	47 a Accounts receivable	47a		
	b Less allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a 122,063.		
	b Less allowance for doubtful accounts	48b	48c	122,063.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	4,613.
	54 Investments - securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55 a Investments - land, buildings, and equipment basis	55a 114,344.		
b Less accumulated depreciation	55b 113,332.	1,430.	55c	1,012.
56 Investments - other			56	
57 a Land, buildings, and equipment basis	57a			
b Less accumulated depreciation	57b		57c	
58 Other assets (describe <input type="checkbox"/> )			58	
59 Total assets (add lines 45 through 58) (must equal line 74)		386,293.	59	172,616.
<b>Liabilities</b>	60 Accounts payable and accrued expenses	146,433.	60	91,366.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable	50,000.	64b	50,000.
	65 Other liabilities (describe <input type="checkbox"/> DEFERRED INCOME )	106,718.	65	109,443.
66 Total liabilities (add lines 60 through 65)		303,151.	66	250,809.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		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	0.	70	0.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72 Retained earnings, endowment, accumulated income, or other funds	83,142.	72	-78,193.
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	83,142.	73	-78,193.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)		386,293.	74

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

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

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

a Total revenue, gains, and other support per audited financial statements	a	515,433.
b Amounts included on line a but not on line 12, Form 990	b	
(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)	b	0.
c Line a minus line b	c	515,433.
d Amounts included on line 12, Form 990 but not on line a	d	
(1) Investment expenses not included on line 6b Form 990 \$ _____		
(2) Other (specify) \$ _____		
Add amounts on lines (1) and (2)	d	0.
e Total revenue per line 12, Form 990 (line c plus line d)	e	515,433.

a Total expenses and losses per audited financial statements	a	676,768.
b Amounts included on line a but not on line 17, Form 990	b	
(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)	b	0.
c Line a minus line b	c	676,768.
d Amounts included on line 17, Form 990 but not on line a	d	
(1) Investment expenses not included on line 6b, Form 990 \$ _____		
(2) Other (specify) \$ _____		
Add amounts on lines (1) and (2)	d	0.
e Total expenses per line 17, Form 990 (line c plus line d)	e	676,768.

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)

(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	(E) Expense account and other allowances
SEE STATEMENT 2		75,000.	0.	0.

20-20-10 100321

Part VI Other Information

		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	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0.
b	Did the organization file Form 1120-POL for this year?	81b	X
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	N/A
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 quid pro quo contributions? N/A	83b	
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? N/A	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A	85b	
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f? N/A	85g	
h	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? N/A	85h	
86	501(c)(7) organizations. Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
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	88	X
89 a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u>		
b	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	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0.</u>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <u>0.</u>		
90 a	List the states with which a copy of this return is filed <u>NY, PA, WIS.</u>	90b	13
b	Number of employees employed in the pay period that includes March 12, 2001		
91	The books are in care of <u>JEWISH LABOR COMMITTEE</u> Telephone no <u>212-477-0707</u>		
	Located at <u>25 EAST 21ST STREET, NEW YORK, NY</u> ZIP + 4 <u>10010</u>		
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 <u>92</u> N/A		

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 32)

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a JOURNAL					0.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					48,645.
95 Interest on savings and temporary cash investments			14		1,545.
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		0.	50,190.
105 Total (add line 104, columns (B), (D), and (E))					50,190.

**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 Specific Instructions on page 32)

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)
93	THE ACTIVITIES LISTED ABOVE HELP GENERATE INCOME NECESSARY TO
94	ACCOMPLISH THE ORGANIZATION'S MAIN EXEMPT PURPOSE. THE INCOME IS USED
95	TO OPERATE VARIOUS NATIONAL OFFICES, TRAVEL TO AND FROM CONVENTIONS,
101	OPERATE OVERSEAS ACTIVITIES, AND PROVIDE EDUCATIONAL EXPENSES.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 33)

(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
N/A	%			
	%			
	%			
	%			

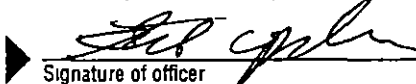
**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions on page 33)


(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)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here:  Date: 16/26/02 Type or print name and title: PRESIDENT

Paid Preparer's Use Only: Preparer's signature:  Date: 6/18/02 Check if self-employed:  Preparer's SSN or PTIN:   
 Firm's name (or yours if self-employed) address and ZIP + 4: SIDOR, SIMENDINGER & FRANKEL, P.C. 301 BRIDGE PLAZA NORTH FORT LEE, NJ 07024  
 EIN: Phone no: (201) 461-3550

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

**2001**

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

**JEWISH LABOR COMMITTEE**

Employer identification number

**13 1675650**

**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
FLORENCE R. COHEN	ADMINISTRATOR			
	35/WK	55,537.		
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-----				
-----				
-----				
-----				
-----				
Total number of other employees paid over \$50,000 ▶	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None".)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
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-----		
-----		
-----		
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-----		
-----		
-----		
Total number of others receiving over \$50,000 for professional services ▶	0	



**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 <b>\$ _____ \$ _____</b> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B ) 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		X
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 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below )		X
4 Do you have a section 403(b) annuity plan for your employees?		X
<b>Note</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.		

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions )

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

Provide the following information about the supported organizations (See page 5 of the instructions )

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

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions )

**Part IV-A** Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.  
 Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	476,030.	447,092.	448,991.	450,885.	1,822,998.
16 Membership fees received	39,797.	43,176.	43,347.	42,994.	169,314.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	150,023.	166,869.	141,927.	118,778.	577,597.
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	1,661.	822.	997.	1,184.	4,664.
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	667,511.	657,959.	635,262.	613,841.	2,574,573.
24 Line 23 minus line 17	517,488.	491,090.	493,335.	495,063.	1,996,976.
25 Enter 1% of line 23	6,675.	6,580.	6,353.	6,138.	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 39,940.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					26b 0.
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c 1,996,976.
d Add Amounts from column (e) for lines 18 _____ 4,664. 19 _____ 22 _____ 26b _____					26d 4,664.
e Public support (line 26c minus line 26d total)					26e 1,992,312.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 99.7664%
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A				
	(2000)	(1999)	(1998)	(1997)	
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (include in the list organizations described in lines 5 through 11, as well as individuals). Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A	(2000)	(1999)	(1998)	(1997)	
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c N/A
d Add Line 27a total _____ and line 27b total _____					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e).					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

NONE

**Part V Private School Questionnaire** (See page 7 of the instructions )

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No" please explain (If you need more space, attach a separate statement )		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587 covering racial nondiscrimination? If "No," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
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		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is -		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

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

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

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

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	
45	Lobbying nontaxable amount				0.
48	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

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
		0.

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

**Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 12 of the instructions.)

**51** Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

**a** Transfers from the reporting organization to a noncharitable exempt organization of

(i) Cash

(ii) Other assets

**b** Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

**c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees

**d** If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

N/A

	Yes	No
<b>51a(i)</b>		X
<b>a(ii)</b>		X
<b>b(i)</b>		X
<b>b(ii)</b>		X
<b>b(iii)</b>		X
<b>b(iv)</b>		X
<b>b(v)</b>		X
<b>b(vi)</b>		X
<b>c</b>		X

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

**52 a** Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶  Yes  No

**b** If "Yes," complete the following schedule N/A

(a) Name of organization	(b) Type of organization	(c) Description of relationship

**Schedule B**  
(Form 990, 990-EZ, or  
990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

**2001**

Name of organization

Employer identification number

JEWISH LABOR COMMITTEE

13-1675650

Organization type (check one)

Filers of

Section:

Form 990 or 990 EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990 PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General rule or a Special rule. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule—see instructions.)

**General Rule-**

For organizations filing Form 990, 990-EZ, or 990 PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

**Special Rules-**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year) ▶ \$ \_\_\_\_\_

**Caution** Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of organization

Employer identification number

JEWISH LABOR COMMITTEE

13-1675650

**Part I** Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 22,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3		\$ 95,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
4		\$ 21,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
5		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
6		\$ 32,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization

Employer identification number

JEWISH LABOR COMMITTEE

13-1675650

Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7		27,120.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
8		10,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
9		19,036.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
10		48,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
11		12,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
12		10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)



Name of organization

Employer identification number

JEWISH LABOR COMMITTEE

13-1675650

**Part I Contributors** (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	_____ _____ _____	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No	ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____ _____ _____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____ _____ _____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____ _____ _____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____ _____ _____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_____ _____ _____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 1  
PART III

EXPLANATION

EDUCATING, INFORMING, AND MOBILIZING THE TRADE UNION COMMUNITY REGARDING THE CONCERNS OF THE JEWISH COMMUNITY AND BRINGING TO THE JEWISH COMMUNITY THE CONCERNS OF THE TRADE UNIONS.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 2

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
AVRAM LYON 25 EAST 21ST ST, NEW YORK, NY 10010	EXEC.DIRECTOR FULL	75,000.	0.	0.
EVELYN DUBROW, C/O UNITE 888 16TH ST NW, WASH, DC, 20006	VICE PRES. PART	0.	0.	0.
VLADKA MEED 58 WEST 58TH ST, NEW YORK, NY 10019	VICE PRES. PART	0.	0.	0.
IRWIN SOLOMON, C/O UNITE 1710 BROADWAY, NEW YORK, NY, 10019	VICE PRES. PART	0.	0.	0.
BETTY KAYE TAYLOR 201 EAST 21ST ST, NEW YORK, NY, 10010	VICE PRES. PART	0.	0.	0.
STUART APPELBAUM, C/O RWDSU 30 EAST 29TH ST, NEW YORK, NY, 10016	PRESIDENT PART	0.	0.	0.
JOHN FOX, C/O PHILA JOINT BOARD UNITE 22 SOUTH 22ND ST, PHILA, PA, 19103	VICE PRES. PART	0.	0.	0.

EMANUEL MURAVCHIK 2465 PALISADES, BRONX, NY, 10463	EXEC DIR EMER PART	0.	0.	0.
SANDRA FELDMAN, C/O AFT 555 NEW JERSEY AVE N.W., WASH, D.C 20001	SECRETARY PART	0.	0.	0.
JAY MAZUR, C/O UNITE 1710 BROADWAY, NEW YORK, NY, 10019	VICE PRES. PART	0.	0.	0.
LENORE MILLER 12 GARDEN RD, LITTLE SILVER, NJ 07739	VICE PRES. PART	0.	0.	0.
BERT SEIDMAN, C/O NAT COUNCIL SR. CIT 8403 COLESVILLE RD, SILVER SPRING, MD 20910	VICE PRES. PART	0.	0.	0.
MOE BILLER THE ESPLANADE, 305 WEST END AVE, APT 902, NEW YORK, NY 10023	VICE PRES. PART	0.	0.	0.
MARTIN LAPAN 2828 CONNECTICUT AVE, N.W., WASH., D.C. 20008	VICE PRES. PART	0.	0.	0.
MORTON BAHR, C/O CWA 501 3RD ST NW, WASHINGTON, D.C. 20001	TREASURER PART	0.	0.	0.
MICHAEL PERRY 313 SHERIDAN RD., WILMETTE, IL 60091	VICE PRES. PART	0.	0.	0.
AMY BETH DEAN 2102 ALMADEN RD, SAN JOSE, CA 95125	VICE PRES. PART	0.	0.	0.
RANDI WEINGARTEN, C/O UFT 260 PARK AVE SOUTH, NEW YORK, NY 10010	VICE PRES. PART	0.	0.	0.

JEWISH LABOR COMMITTEE

13-1675650

ANDREW STERN, C/O SEIU 1313 L STREET N.W., WASHINGTON, D:C. 20005	VICE PRES. PART	0.	0.	0.
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FRED NAUMAN, C/O NYSUT 159 WOLF RD PO BOX 15-008, ALBANY, NY 12212	VICE PRES. PART	0.	0.	0.
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TED JACOBSEN, C/O NYC CENT LAB COUNC. 31 WEST 15TH STREET, NEW YORK, NY 10011	VICE PRES. PART	0.	0.	0.
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TOTALS INCLUDED ON FORM 990, PART V		<u>75,000.</u>	<u>0.</u>	<u>0.</u>
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# Application for Extension of Time To File an Exempt Organization Return

File a separate application for each return

• If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box

• If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

## Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print	Name of Exempt Organization <b>JEWISH LABOR COMMITTEE</b>	Employer identification number <b>13-1675650</b>
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a PO box, see instructions <b>25 EAST 21ST STREET</b>	
	City, town or post office, state, and ZIP code For a foreign address, see instructions <b>NEW YORK, NY 10010</b>	

Check type of return to be filed (file a separate application for each return)

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

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until AUGUST 15, 2002, to file the exempt organization return for the organization named above. The extension is for the organization's return for

▶  calendar year 2001 or

▶  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

2 If this tax year is for less than 12 months, check reason  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ \_\_\_\_\_

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit \$ \_\_\_\_\_

c Balance Due Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ \_\_\_\_\_

### Signature and Verification

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

Signature ▶ John A. Sulzberger

Title ▶ CPA

Date ▶ 5/15/02

For Paperwork Reduction Act Notice, see Instruction

Form 8868 (12-2000)

JEWISH LABOR COMMITTEE  
FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

SIDOR SIMENDINGER & FRANKEL, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

301 BRIDGE PLAZA NORTH  
FORT LEE NJ 07024

201-461-3550

FAX 201-461-0817

MEMBER OF  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Jewish Labor Committee

We have audited the accompanying statements of financial position of Jewish Labor Committee as of December 31, 2001 and 2000, and the related statements of activities, and cash flows for the years then ended. These financial statements are the responsibility of the Committee's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 3 to the financial statements, the Committee has not determined the cost of its defined benefit pension plan for 2001 and 2000, in accordance with accounting principles generally accepted in the United States of America, which require the cost of employees' pensions to be recognized over the employees' respective service periods and a liability to be recognized when the accumulated benefit obligation exceeds the fair value of plan assets. In addition, those accounting principles require that information regarding the funded status of the Committee's defined benefit pension plan be presented as of the end of the year, rather than as of the beginning of the year as disclosed in Note 3. The effects of these departures on the 2001 and 2000 financial statements have not been determined.

In our opinion, except for the effects on the financial statements of the matter discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Jewish Labor Committee as of December 31, 2001 and 2000, and its activities and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

*Sidor, Simendinger & Frankel, P.C.*

May 3, 2002

JEWISH LABOR COMMITTEE

STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2001 AND 2000

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**ASSETS**

	<u>2001</u>	<u>2000</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 42,428	\$ 72,843
Pledges Receivable - Jewish Federations and Welfare Funds	89,679	115,302
Other Receivables	32,384	188,157
Prepaid Expenses and Other Current Assets	<u>4,613</u>	<u>6,061</u>
Total Current Assets	169,104	382,363
Property and Equipment, net of accumulated depreciation of \$113,332 and \$112,914 (Notes 1 and 4)	1,012	1,430
Investment in Israel Bonds - (UHT)	<u>2,500</u>	<u>2,500</u>
<b>TOTAL ASSETS</b>	<u>\$ 172,616</u>	<u>\$ 386,293</u>

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES.**

Note Payable, Bank (Note 8)	\$ 50,000	\$ 50,000
Accounts Payable and Accrued Expenses	91,366	146,433
Deferred Income (Note 2)	<u>109,443</u>	<u>106,718</u>
Total Current Liabilities	250,809	303,151

**COMMITMENTS (Note 5)**

**NET ASSETS**

Unrestricted	( 99,778)	61,557
Temporarily Restricted (Note 6)	<u>21,585</u>	<u>21,585</u>
	<u>( 78,193)</u>	<u>83,142</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 172,616</u>	<u>\$ 386,293</u>
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JEWISH LABOR COMMITTEESTATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

## CHANGES IN UNRESTRICTED NET ASSETS

Support and Revenue	<u>2001</u>	<u>2000</u>
Support		
Allocated by		
	\$196,208	\$206,146
Regular	112,594	92,136
Annual Dinner - Net (Notes 9 and 10)	-	74,338
Journal - Net (Note 10)	-	75,685
Foundations		
Unrestricted	95,000	95,000
Restricted	2,500	1,500
Individuals and Affiliated Organizations	26,217	23,196
Local Fundraisers (Note 11)	27,131	58,052
Miscellaneous	<u>5,593</u>	<u>-</u>
Total Support	<u>465,243</u>	<u>626,053</u>
Revenue		
Dues	39,578	35,766
Dues - United Hebrew Trades	9,067	4,031
Interest	<u>1,545</u>	<u>1,661</u>
Total Revenue	<u>50,190</u>	<u>41,458</u>
Total Support and Revenue	<u>515,433</u>	<u>667,511</u>
Expenses		
Program Services		
Community Relations	555,085	540,718
Cultural, Information and Education	10,448	10,184
Overseas Activities	<u>6,767</u>	<u>6,974</u>
Total Program Services	<u>572,300</u>	<u>557,876</u>
Supporting Services		
Membership Development and Fund Raising	75,447	73,554
Management and General	<u>29,021</u>	<u>28,290</u>
Total Supporting Services	<u>104,468</u>	<u>101,844</u>
Total Expenses	<u>676,768</u>	<u>659,720</u>
Increase (Decrease) in Net Assets	(161,335)	7,791
Net Assets at Beginning of Year	<u>83,142</u>	<u>75,351</u>
Net Assets at End of Year	<u>\$(78,193)</u>	<u>\$ 83,142</u>

JEWISH LABOR COMMITTEESTATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
CASH FLOWS FROM OPERATING ACTIVITIES.		
Increase (Decrease) in Net Assets	\$(161,335)	\$ 7,791
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities:		
Depreciation	418	1,190
Increase (Decrease) from Changes in:		
Pledges receivable	25,623	8,553
Other receivables	155,773	1,712
Prepaid expenses and other current assets	1,448	-
Accounts payable and accrued expenses	(55,067)	12,359
Deferred income	<u>2,725</u>	<u>999</u>
Net Cash Provided by (Used in) Operating Activities	<u>(30,415)</u>	<u>32,604</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Redemption of Israel Bond	<u>-</u>	<u>500</u>
Net Cash Provided by (Used in) Financing Activities	<u>-</u>	<u>500</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of note payable, bank	( 50,000)	( 25,000)
Proceeds from note payable, bank	<u>50,000</u>	<u>-</u>
Net Cash Provided by (Used in) Financing Activities	<u>-</u>	<u>( 25,000)</u>
Net Increase (Decrease) in Cash	(30,415)	8,104
CASH - Beginning	<u>72,843</u>	<u>64,739</u>
CASH - End	<u>\$ 42,428</u>	<u>\$ 72,843</u>
Supplementary disclosure of cash flow information		
Cash paid during the period for interest	<u>\$ 1,173</u>	<u>\$ 5,996</u>

The accompanying notes are an integral part of these financial statements

JEWISH LABOR COMMITTEE

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Functions of the Committee**

The Committee is a non-profit organization whose main activities consist of educating, informing and mobilizing the trade union community regarding the concerns of the Jewish Community as well as bringing to the Jewish Community the concerns of the trade unions.

During 1997 the Committee absorbed the United Hebrew Trades, an organization with activities similar to those of the Committee.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting.

**Investments - UHT**

Investments - UHT consist of State of Israel Bonds and are stated at cost, which approximates market value.

**Property and Equipment**

Property and Equipment is stated at cost. Depreciation is provided by the straight line method over the estimated useful lives of the assets which range from 3 to 10 years.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

**NOTE 2 - DEFERRED INCOME**

Deferred income represents amounts pledged by contributors to be paid in subsequent months for use in those subsequent months and which, accordingly, benefit future periods.

### NOTE 3 - PENSION PLAN

Substantially all of the Committee's executive employees are covered by a defined benefit pension plan to which the Committee makes annual contributions as determined by the consulting actuary. The pension expense for 2001 and 2000 was \$18,645 and \$13,127, respectively.

A comparison of accumulated plan benefits and plan net assets is presented below.

	January 1, <u>2001</u>	January 1, <u>2000</u>
Actuarial present value of accumulated plan benefits:		
Vested	\$ 299,765	\$ 319,328
Nonvested	<u>21,323</u>	<u>19,236</u>
	<u>\$ 321,088</u>	<u>\$ 338,564</u>
Net assets available for benefits	<u>\$ 315,366</u>	<u>\$ 363,936</u>

The plan assets consist of cash and mutual funds.

The Plan's actuary advised that the Plan has met the minimum funding standard account requirements of ERISA.

The Committee has not determined the cost of its defined benefit pension plan for 2001 or 2000 under accounting principles generally accepted in the United States of America in accordance with Financial Accounting Standards Board Statement No. 132, which requires the cost of employees' pensions to be recognized over the employees' respective service periods and a liability to be recognized when the accumulated benefit obligation exceeds the fair value of plan assets.

### NOTE 4 - PROPERTY AND EQUIPMENT

Property and Equipment consists of the following:

	December 31, <u>2001</u>	December 31, <u>2000</u>
Furniture and Fixtures	\$ 101,837	\$ 101,837
Capital Leases (Office Equipment)	<u>12,507</u>	<u>12,507</u>
	114,344	114,344
Less: Accumulated Depreciation	<u>(113,332)</u>	<u>(112,914)</u>
	<u>\$ 1,012</u>	<u>\$ 1,430</u>

Depreciation expense was \$418 and \$1,190 for the years ended December 31, 2001 and 2000.

## **NOTE 5 - COMMITMENTS**

### Leases

#### **Office Premises**

The Committee leases its office premises under a five year operating lease agreement with the Atran Foundation, Inc (a not-for-profit corporation), which expires on September 1, 2004. The term of the lease may be renewed for successive five year periods. Under the terms of the agreement rent consists solely of the Committee's proportionate share (39%) of all expenses of the landlord's premises, as determined by the landlord, and any excess of common charges over earnings from the fund established by the landlord to defray the common charges.

The annual rent expense for the years ended December 31, 2001 and 2000 was \$33,691 and \$29,822, respectively.

## **NOTE 6 - TEMPORARILY RESTRICTED NET ASSETS**

Pursuant to its merger agreement with United Hebrew Trades, the Committee received \$39,054 consisting of cash and State of Israel Bonds. The merger agreement restricts the use of these funds to future fundraising activities.

## **NOTE 7 - TAX STATUS**

*The Jewish Labor Committee is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.*

## **NOTE 8 - NOTE PAYABLE, BANK**

The note payable, bank represents borrowings under a \$100,000 line of credit with Amalgamated Bank of New York. The note is unsecured, and requires monthly payments of interest only at the Bank's "Base Rate" plus two percent (6.75% at December 31, 2001) until November 30, 2002 at which time the entire principal balance is payable in full.

## **NOTE 9 – ANNUAL DINNER**

Historically the Committee has held its annual support raising dinner early in the calendar year after mailing invitations to and receiving commitment's from attendees at or near the end of the previous calendar year. Thus, the support recorded in any given calendar year from the annual dinner was historically pledged in that calendar year but collected in the following year when the dinner was held. No support from the annual dinner appears in the 2001 statement of activities because the invitations and related pledges described above for the dinner to be held in 2002 were not mailed or received until 2002. The dinner held in 2002 raised approximately \$164,000 in net support.

**NOTE 10 – SUBSEQUENT EVENTS**

The accompanying statement of financial position shows negative working capital of approximately \$82,000. Management expects to restore working capital to a positive balance in 2002 with the net proceeds from the annual dinner of \$164,000 mentioned in Note 10, and with the expected proceeds of \$75,000 from a journal to be published in 2002.

A local fundraiser originally scheduled for 2001 was postponed until 2002 due to the September 11, 2001 terrorist attacks. The fundraiser netted approximately \$24,000 in 2002.

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