

ROTH & COMPANY, LLP
1428 36TH STREET, SUITE 200
BROOKLYN, NY 11218

OORAH INC.
1805 SWARTHMORE AVENUE
LAKEWOOD, NJ 08701

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CLIENT'S COPY

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.**2024**Open to Public
Inspection**A For the 2024 calendar year, or tax year beginning****and ending****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**OORAH INC.**

Doing business as

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

1805 SWARTHMORE AVENUE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

LAKEWOOD, NJ 08701**F** Name and address of principal officer: **ELIYOHU MINTZ****1805 SWARTHMORE AVENUE, LAKEWOOD, NJ 08701****D** Employer identification number**22-3746051****E** Telephone number**732-730-1000****G** Gross receipts \$**51,629,814.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.OORAH.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **2000** **M** State of legal domicile: **NJ****Part I Summary****1** Briefly describe the organization's mission or most significant activities: **SEE SCHEDULE O.****2** Check this box ☐ If the organization discontinued its operations or disposed of more than 25% of its net assets.**3** Number of voting members of the governing body (Part VI, line 1a)**3** **6****4** Number of independent voting members of the governing body (Part VI, line 1b)**4** **4****5** Total number of individuals employed in calendar year 2024 (Part V, line 2a)**5** **284****6** Total number of volunteers (estimate if necessary)**6** **8144****7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a** **-320,771.****b** Net unrelated business taxable income from Form 990-T, Part I, line 11**7b** **1,976.****8** Contributions and grants (Part VIII, line 1h)**Prior Year****Current Year****44,462,790.** **40,643,871.****9** Program service revenue (Part VIII, line 2g)**1,840,036.** **2,039,283.****10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)**4,018,802.** **4,244,836.****11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**-1,422,218.** **1,525,694.****12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**48,899,410.** **48,453,684.****13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)**22,667,618.** **6,826,346.****14** Benefits paid to or for members (Part IX, column (A), line 4)**0.** **0.****15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)**9,896,680.** **11,485,370.****16a** Professional fundraising fees (Part IX, column (A), line 11e)**0.** **0.****b** Total fundraising expenses (Part IX, column (D), line 25)**39,596.****17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)**19,099,837.** **21,500,487.****18** Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)**51,664,135.** **39,812,203.****19** Revenue less expenses. Subtract line 18 from line 12**-2,764,725.** **8,641,481.****20** Total assets (Part X, line 16)**Beginning of Current Year****End of Year****199,372,800.** **211,331,682.****21** Total liabilities (Part X, line 26)**1,708,483.** **1,840,262.****22** Net assets or fund balances. Subtract line 21 from line 20**197,664,317.** **209,491,420.****Part II Signature Block**

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.

Sign Here	Signature of officer		Date	05-14-25
	Type or print name and title	ELIYOHU MINTZ, CEO		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	ZACHARIA WAXLER	ZACHARIA WAXLER	05/12/25		P00502633
	Firm's name	Firm's EIN			
	ROTH & COMPANY, LLP	11-3360065			
	Firm's address	Phone no.			
	1428 36TH STREET, SUITE 200	718-236-1600			
	BROOKLYN, NY 11218				

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

432001 12-10-24

Form **990** (2024)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

OORAH WAS ESTABLISHED AS A JEWISH OUTREACH ORGANIZATION FOR THE PURPOSE OF IMPARTING EDUCATION, VALUES AND TRADITIONS, AS WELL AS GUIDANCE AND SUPPORT, TO CHILDREN WHO LACK ACCESS TO THESE FUNDAMENTALS. OORAH TAKES A HOLISTIC APPROACH TO ITS MISSION,

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 33,546,681. including grants of \$ 6,826,346.) (Revenue \$ 2,039,283.)

OORAH'S MISSION IS TO GIVE JEWISH CHILDREN AND THEIR FAMILIES OPPORTUNITIES TO BECOME ACTIVE AND PRODUCTIVE MEMBERS OF THEIR COMMUNITIES. WE ACCOMPLISH THIS THROUGH OUR ALL-ENCOMPASSING, YEAR ROUND PROGRAMS, FOCUSING ON EDUCATION, EXTRACURRICULAR ACTIVITIES AND FAMILY ENRICHMENT. OUR FULL SUITE OF PROGRAMS SERVICING ADULTS AND CHILDREN OF ALL BACKGROUNDS INCLUDE MENTORSHIP AND COUNSELING PROGRAMS, SUMMER CAMPS, AFTERSCHOOL AND EXTRACURRICULAR PROGRAMS, HOLIDAY PACKAGES, FAMILY RETREATS AND CULTURAL EVENTS, TUITION ASSISTANCE, LEARNING, AND DISBURSEMENT OF FOOD AND CLOTHING DONATIONS AND EMERGENCY CASH ASSISTANCE. A NETWORK OF THOUSANDS OF VOLUNTEERS PROVIDES THE MANPOWER FOR THESE PROGRAMS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses 33,546,681.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b X	
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a X	
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b X	
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c X	
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33 X	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38 X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 193	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 284		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b	X	
4a 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)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9
1a Enter the number of voting members of the governing body at the end of the tax year	6											
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.												
b Enter the number of voting members included on line 1a, above, who are independent		4										
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			X									
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X								
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X								
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X								
6 Did the organization have members or stockholders?				X								
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X								
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X								
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:												
a The governing body?			X									
b Each committee with authority to act on behalf of the governing body?			X									
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O							X					

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b
10a Did the organization have local chapters, branches, or affiliates?	X												
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?													
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X												
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.													
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X												
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X												
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X												
13 Did the organization have a written whistleblower policy?	X												
14 Did the organization have a written document retention and destruction policy?	X												
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?													
a The organization's CEO, Executive Director, or top management official	X												
b Other officers or key employees of the organization	X												
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.													
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?												X	
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?													

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed AK, CA, CO, GA, HI, IL, MD, MA, MN, NV, NJ, NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
ELIYOHU MINTZ - 732-730-1000
1805 SWARTHMORE AVENUE, LAKEWOOD, NJ 08701

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ELIYOHU MINTZ CEO AND TRUSTEE	25.00 25.00	X		X				0.	118,250.	62,185.
(2) MARC I KORNBLAU CHIEF OPERATING OFFICER	40.00			X				144,033.	0.	9,265.
(3) CHAIM BRISMAN MANAGER OF I.T.	40.00				X			134,465.	0.	18,304.
(4) YEHOSHUA WEINSTEIN PRESIDENT	40.00			X				137,250.	0.	0.
(5) CHAIM REICHMAN KIRUV DEVELOPMENT	40.00				X			132,769.	0.	0.
(6) MORDECHAI S COHEN COMMUNITY LIAISON	40.00				X			124,437.	0.	0.
(7) SIMON GOLDSTEIN CHIEF STRATEGY OFFICER	40.00				X			124,404.	0.	0.
(8) STUART SANDERS ASSOCIATE GENERAL COUNSEL	20.00 20.00				X			115,993.	0.	1,211.
(9) CHAYA R KIRWAN SECRETARY	20.00 17.00			X				107,623.	0.	0.
(10) ROCHEL SICKER TREASURER	20.00 17.00			X				66,492.	0.	0.
(11) CHAIM MINTZ TRUSTEE	25.00	X						0.	0.	34,457.
(12) ABRAHAM BIDERMAN TRUSTEE	10.00	X						0.	0.	0.
(13) HESHY FORSTER TRUSTEE	2.00	X						0.	0.	0.
(14) ELI BOHM TRUSTEE	2.00	X						0.	0.	0.
(15) SIMCHA LONDISNKI TRUSTEE	2.00	X						0.	0.	0.
(16) BENTZION TURIN GENERAL COUNSEL	17.00 20.00			X				0.	0.	0.

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
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[illegible]

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	8
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		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
AUTHORITY WIT, LLC 61 RAYMOND RD. STE. 334, AUBURN, NH 03032	HOUSEKEEPING	1,349,686.
AMC OF NY LLC 15 CLINTON PL, STATEN ISLAND, NY 10302	ELECTRICAL WORK	881,109.
COACH AMERICA, 409 JOYCE KILMER AVENUE #111, NEW BRUNSWICK, NJ 08901	TRANSPORTATION SERVICES	714,153.
4BEYOND LLC 204 ROCKAWAY TURNPIKE, CEDARHURST, NY 11516	ELECTRICAL WORK	301,296.
BIG LION CONSTRUCTION INC. 34 OLD COUNTRY RD, MONROE, NY 10950	CONSTRUCTION	275,000.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 10		

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	2,636,384.				
	d Related organizations	1d	37,538,456.				
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	469,031.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 750,685.				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a <u>CAMP FEES</u>	Business Code	611600	2,039,283.	2,039,283.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			2,039,283.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,186,440.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		(i) Real	696,631.				
b Less: rental expenses ...		(ii) Personal	474,750.				
c Rental income or (loss)			221,881.				
d Net rental income or (loss)				221,881.			221,881.
7 a Gross amount from sales of assets other than inventory		(i) Securities	2,981,073.				
b Less: cost or other basis and sales expenses		(ii) Other	922,677.				
c Gain or (loss)			2,058,396.				
d Net gain or (loss)				2,058,396.			2058396.
8 a Gross income from fundraising events (not including \$ 2,636,384. of contributions reported on line 1c). See Part IV, line 18			0.				
b Less: direct expenses			1,573,209.				
c Net income or (loss) from fundraising events			-1,573,209.				
9 a Gross income from gaming activities. See Part IV, line 19							
b Less: direct expenses							
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances		3,422,768.					
b Less: cost of goods sold		205,494.					
c Net income or (loss) from sales of inventory		3,217,274.					19,481.
Miscellaneous Revenue	11 a <u>LOSS FROM INVESTMENT IN PARTNERSH</u>	Business Code	900099	-340,252.		-340,252.	
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			-340,252.			
	12 Total revenue. See instructions			48,453,684.	2,039,283.	-320,771.	6091301.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	2,089,579.	2,089,579.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	137,767.	137,767.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	4,599,000.	4,599,000.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	533,154.	466,662.	66,492.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	111,884.	24,891.	86,993.	
7 Other salaries and wages	9,993,891.	6,212,246.	3,761,137.	20,508.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	72,905.	72,905.		
10 Payroll taxes	773,536.	406,302.	367,234.	
11 Fees for services (nonemployees):				
a Management				
b Legal	291,188.	242,241.	48,947.	
c Accounting	78,570.	65,363.	13,207.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	309,424.		309,424.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	63,272.	52,636.	10,636.	
12 Advertising and promotion	853,931.	504,868.	349,063.	
13 Office expenses	5,486,531.	5,274,192.	212,339.	
14 Information technology	405,282.	228,094.	177,188.	
15 Royalties				
16 Occupancy	1,432,838.	1,238,799.	194,039.	
17 Travel	1,535,989.	1,535,989.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	3,902,035.	3,709,165.	192,870.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,757,106.	3,600,526.	152,984.	3,596.
23 Insurance	455,703.	230,051.	212,261.	13,391.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a REPAIRS AND MAINTENANCE	2,799,806.	2,726,593.	71,112.	2,101.
b OUTREACH ACTIVITIES	128,812.	128,812.		
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	39,812,203.	33,546,681.	6,225,926.	39,596.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	657,747.	1	730,141.
	2 Savings and temporary cash investments	9,952,308.	2	19,281,135.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	274,104.	9	237,762.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 128,093,535.		
	b Less: accumulated depreciation	10b 25,702,102.	10c	102,391,433.
	11 Investments - publicly traded securities	54,717,229.	11	73,930,459.
	12 Investments - other securities. See Part IV, line 11	30,253,011.	12	13,860,059.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	465,483.
	15 Other assets. See Part IV, line 11	2,426,576.	15	435,210.
16 Total assets. Add lines 1 through 15 (must equal line 33)	199,372,800.	16	211,331,682.	
Liabilities	17 Accounts payable and accrued expenses	1,708,483.	17	1,840,262.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,708,483.	26	1,840,262.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	197,664,317.	27	209,491,420.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	197,664,317.	32	209,491,420.
	33 Total liabilities and net assets/fund balances	199,372,800.	33	211,331,682.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	48,453,684.
2	Total expenses (must equal Part IX, column (A), line 25)	2	39,812,203.
3	Revenue less expenses. Subtract line 2 from line 1	3	8,641,481.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	197,664,317.
5	Net unrealized gains (losses) on investments	5	3,654,622.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-469,000.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	209,491,420.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		☒
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	☒	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	☒	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		☒
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2024)

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

OORAH INC.

Employer identification number	
--------------------------------	--

22-3746051

Part I	Reason for Public Charity Status. (All organizations must complete this part.) See instructions.
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The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

g. Provide the following information about the supported organization(s):						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	48436677.	70304128.	50485700.	44462790.	40643871.	254333166
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	48436677.	70304128.	50485700.	44462790.	40643871.	254333166
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						254333166

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	48436677.	70304128.	50485700.	44462790.	40643871.	254333166
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1244864.	1895724.	2456231.	3123006.	2830583.	11550408.
9 Net income from unrelated business activities, whether or not the business is regularly carried on		2519019.				2519019.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	923,043.	601,587.	2556508.	254,597.		4335735.
11 Total support. Add lines 7 through 10						272738328
12 Gross receipts from related activities, etc. (see instructions)					12	8,065,586.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	93.25	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	93.82	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☒		
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐		
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐		
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐		

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Schedule B
(Form 990)**(Rev. December 2024)
Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

OORAH INC.

Employer identification number

22-3746051

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 foundationCheck 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 boxes for both the General Rule and a Special Rule. See instructions.**General Rule**☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules**☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

Name of organization	Employer identification number
OORAH INC.	22-3746051

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	KARS 4 KIDS INC. 1805 SWARTHMORE AVENUE LAKEWOOD, NJ 08701	\$ 36,129,842.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
2	OORAH CHARITABLE ORGANIZATION 189 DELL PARK AVE TORONTO, CANADA	\$ 1,408,614.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

22-3746051

Part II

[illegible]

Name of organization	Employer identification number
OORAH INC.	22-3746051

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

OORAH INC.

Employer identification number

22-3746051

Part I

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

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

Part II

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

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

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

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

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

Part III

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

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

Schedule D (Form 990) (Rev. 12-2024)

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

(i) Unrelated organizations?

(ii) Related organizations?

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

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

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	1,411,902.	8,179,102.		9,591,004.
b Buildings	3,011,449.	104,564,870.	18,422,389.	89,153,930.
c Leasehold improvements		10,698,489.	7,142,834.	3,555,655.
d Equipment		227,723.	136,879.	90,844.
e Other				0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				102,391,433.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests	1,350,681.	END-OF-YEAR MARKET VALUE
(3) Other		
(A) REAL ESTATE INVESTMENTS	12,277,489.	END-OF-YEAR MARKET VALUE
(B) INVESTMENT IN LIFE		
(C) INSURANCE POLICY	231,889.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	13,860,059.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☐

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Part XII	Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
-----------------	---

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Part XIII Supplemental Information

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SCHEDULE F
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization: OORAH INC.
Employer identification number: 22-3746051

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [] No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees, agents, and independent contractors in the region, (d) Activities conducted in the region (by type), (e) If activity listed in (d) is a program service, describe specific type of service(s) in the region, (f) Total expenditures for and investments in the region. Includes data for MIDDLE EAST AND NORTH AFRICA with 0 offices, 0 employees, GRANTMAKING activity, and 4599000 in expenditures.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	TO PROMOTE RELIGIOUS EDUCATION	4599000.	WIRE	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **1**

3 Enter total number of other organizations or entities **0**

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* ☐ Yes ☒ No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ☐ Yes ☒ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* ☐ Yes ☒ No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* ☐ Yes ☒ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* ☐ Yes ☒ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

THE ORGANIZATION PERFORMS ONGOING REVIEWS TO ENSURE THAT THE GRANTEES ARE EXPENDING THE FUNDS ACCORDING TO THE GRANT PURPOSE(S).

SCHEDULE G
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: OORAH INC.
Employer identification number: 22-3746051

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of nongovernment grants
f Solicitation of government grants
g Special fundraising events
2 a Did the organization have a written or oral agreement with any individual...
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		AUCTION			
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	2,636,384.			2,636,384.
	2 Less: Contributions	2,636,384.			2,636,384.
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes	544,631.			544,631.
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	11,318.			11,318.
	8 Entertainment	25,655.			25,655.
	9 Other direct expenses	991,605.			991,605.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				1,573,209.
11 Net income summary. Subtract line 10 from line 3, column (d)				-1,573,209.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter the name and address of the third party:

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV	Supplemental Information <i>(continued)</i>
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**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OORAH INC.

Employer identification number
22-3746051

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ **Yes** ☐ **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
AGUDATH ISRAEL OF AMERICA 42 BROADWAY 14TH FLOOR NEW YORK, NY 10004	13-5604164	501(C)(3)	36,000.	0.			TO PROMOTE RELIGIOUS EDUCATION
YESHIVA CHEMDAS HATORAH 950 MASSACHUSETTS AVE LAKEWOOD, NJ 08701	26-0519864	501(C)(3)	14,300.	0.			TO PROMOTE RELIGIOUS EDUCATION
CONGREGATION OORAH 374 RIDGEWOOD AVE STATEN ISLAND, NY 10312	26-4289578	501(C)(3)	555,700.	0.			TO PROMOTE RELIGIOUS EDUCATION
DAVIS MEMORIAL FUND 25 LAWRENCE AVE LAWRENCE, NY 11559	04-3720418	501(C)(3)	25,000.	0.			TO PROMOTE RELIGIOUS EDUCATION
ZICHRON YOSEF INC 1072 MADISON AVE LAKEWOOD, NJ 08701	27-0296053	501(C)(3)	10,000.	0.			TO PROMOTE RELIGIOUS EDUCATION
KEREM BAIS YAAKOV SEMINARY INC 1 EAST 13TH STREET LAKEWOOD, NJ 08701	92-1357036	501(C)(3)	5,300.	0.			TO PROMOTE RELIGIOUS EDUCATION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **8.**

3 Enter total number of other organizations listed in the line 1 table **0.**

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

Schedule I (Form 990) (Rev. 12-2024)

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIP FOR STUDENTS	1037	137,167.	0.		

Part IV

Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:
THE ORGANIZATION PERFORMS ONGOING REVIEWS TO ENSURE THAT THE GRANTEES ARE EXPENDING THE FUNDS ACCORDING TO THE GRANT PURPOSE(S).

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OORAH INC.

Employer identification number

22-3746051

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| ☐ First-class or charter travel | ☒ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☒ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

X

2

X

4a

X

4b

X

4c

X

5a

X

5b

X

6a

X

6b

X

7

X

8

X

9

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

Schedule J (Form 990) (Rev. 12-2024)

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Area for supplemental information with horizontal lines.

SCHEDULE L
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	Employer identification number
OORAH INC.	22-3746051

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2	Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958	\$
3	Enter the amount of tax, if any, on line 2, above, reimbursed by the organization	\$

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total	\$
-------	----

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)KITZIA MINTZ	FAMILY MEMBER OF CH	12,319.	REASONABLE		X
(2)AVRODEV LTD	35% CONTROLLED ENTI	144,562.	FMV OF SERV		X
(3)ELIYOHU MINTZ	FAMILY MEMBER OF CH	33,674.	REASONABLE		X
(4)ELISHEVA BURSZTYN	FAMILY MEMBER OF AV	99,565.	REASONABLE		X
(5)CHAIM MINTZ	FAMILY MEMBER OF EL	34,457.	REASONABLE		X
(6)					
(7)					
(8)					
(9)					
(10)					

Provide additional information for responses to questions on Schedule L. See instructions.

(A) NAME OF PERSON: KITZIA MINTZ
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: FAMILY MEMBER OF CHAIM MINTZ, BOARD MEMBER
(D) DESCRIPTION OF TRANSACTION: REASONABLE PENSION
(A) NAME OF PERSON: AVRODEV LTD
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: 35% CONTROLLED ENTITY OF BENZION TURIN, GENERAL COUNSEL
(D) DESCRIPTION OF TRANSACTION: FMV OF SERVICES PROVIDED
(A) NAME OF PERSON: ELIYOHU MINTZ
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: FAMILY MEMBER OF CHAIM MINTZ, BOARD MEMBER
(D) DESCRIPTION OF TRANSACTION: REASONABLE COMPENSATION
(A) NAME OF PERSON: ELISHEVA BURSZTYN
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: FAMILY MEMBER OF AVROHOM BIDERMAN, TRUSTEE
(D) DESCRIPTION OF TRANSACTION: REASONABLE COMPENSATION
(A) NAME OF PERSON: CHAIM MINTZ
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: FAMILY MEMBER OF ELIYOHU MINTZ, BOARD MEMBER
(D) DESCRIPTION OF TRANSACTION: REASONABLE COMPENSATION

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

OORAH INC.

Employer identification number

22-3746051

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		750,685.	SALE OF COMPARABLE I
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (.....)				
26 Other (.....)				
27 Other (.....)				
28 Other (.....)				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it
must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,
describe in Part II.

Yes No

30a		X
31		X
32a		X

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

Schedule M (Form 990) 2024

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OORAH INC.

Employer identification number

22-3746051

990 PART I LINE 1 ORGANIZATION'S MISSION

OORAH IS AN OUTREACH ORGANIZATION WHOSE MISSION IS TO DEVELOP JEWISH CHILDREN AND FAMILIES BY GIVING THEM OPPORTUNITIES TO CONNECT WITH THEIR RICH HERITAGE AND TRADITIONS. OORAH TAKES A HOLISTIC APPROACH TO ITS MISSION, PROVIDING A STRONG, ALL-ENCOMPASSING NETWORK OF PERSONAL GUIDANCE AND EDUCATIONAL RESOURCES TO DEVELOP YOUTH INTO WELL-BALANCED, PRODUCTIVE AND ENGAGED MEMBERS OF THE COMMUNITY. OORAH'S YEAR-ROUND PROGRAMS AIM TO SUPPORT CHILDREN IN EVERY ASPECT OF THEIR LIFE AND ENVIRONMENT IN ORDER TO HAVE A MAXIMUM IMPACT.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
UTILIZING JEWISH TRADITION TO ENHANCE EVERY ASPECT OF CHILDREN'S LIVES, THE MAJORITY OF WHOM ARE AT RISK DUE TO DIVORCE, LOSS OF PARENT, SERIOUS ILLNESS IN THE FAMILY, UNEMPLOYMENT OR POVERTY. WITH OORAH'S INTERVENTION, THESE CHILDREN ARE ABLE TO AVOID THE PITFALLS OF ANTI-SOCIAL AND DESTRUCTIVE BEHAVIOR THAT OFTEN BESET VULNERABLE CHILDREN.

FORM 990, PART VI, SECTION A, LINE 2:

ELIYOHU MINTZ - CEO AND TRUSTEE

CHAIM MINTZ - TRUSTEE

FAMILY RELATIONSHIP

FORM 990, PART VI, SECTION B, LINE 11B:

THE TAX RETURN PREPARER SENDS THE CEO A DRAFT COPY OF THE COMPLETED TAX RETURN FOR THE BOARD OF DIRECTORS REVIEW AND COMMENT. AFTER THE BOARD OF DIRECTORS APPROVES THE RETURN THE CEO NOTIFIES THE TAX RETURN PREPARER AND A FINAL VERSION OF THE RETURN IS SENT TO THE CEO. THE CEO THEN SIGNS THE E-FILE AUTHORIZATION FORM AND RETURNS IT TO THE TAX RETURN PREPARER. THE TAX RETURN PREPARER THEN E-FILES THE RETURN

FORM 990, PART VI, SECTION B, LINE 12C:

EMPLOYEES AND BOARD MEMBERS ARE REQUIRED TO DISCLOSE ANY POTENTIAL CONFLICT OF INTEREST. FAILURE TO DISCLOSE A POTENTIAL CONFLICT OF INTEREST, OR ENGAGING IN A PRACTICE DETERMINED TO BE A CONFLICT OF INTEREST MAY RESULT IN DISCIPLINARY ACTION UP TO AND INCLUDING TERMINATION.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION PROCESS FOR OFFICERS

THE COMPENSATION OF THE CEO AND OTHER OFFICERS ARE BASED ON WHAT OTHER INDUSTRIES PAY FOR JOBS WITH THE SAME OR SIMILAR TYPES OF RESPONSIBILITIES.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AK, CA, CO, GA, HI, IL, MD, MA, MN, NV, NJ, NY, OR, PA, TN, VA, WA, WV, WI

FORM 990, PART VI, SECTION C, LINE 19:

UPON REQUEST, THE PUBLIC MAY VIEW THE ORGANIZATION'S GOVERNING DOCUMENTS AND RELATED DOCUMENTS AT THE ADDRESS LOCATED ON PAGE 1 OF FORM 990.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

BOOK/TAX DIFFERENCE ON INVESTMENTS

-469,000.

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service**Related Organizations and Unrelated Partnerships**
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

OORAH INC.

Employer identification number
22-3746051**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
OORAH RETREAT LLC - 20-5032407 1805 SWARTHMORE AVENUE LAKEWOOD, NJ 08701	OUTREACH	NEW YORK			OORAH INC
OORAH RESORT LLC - 26-4151603 1805 SWARTHMORE AVENUE LAKEWOOD, NJ 08701	OUTREACH	NEW JERSEY			OORAH INC
MILLENIUM LODGE LLC - 22-3746051 1805 SWARTHMORE AVENUE LAKEWOOD, NJ 08701	REAL ESTATE	NEW JERSEY			OORAH INC
RUTGER EQUITIES LLC - 22-3746051 1805 SWARTHMORE AVENUE LAKEWOOD, NJ 08701	REAL ESTATE	NEW JERSEY	3,833,245.	2,030.	OORAH INC

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
KARS 4 KIDS INC. - 22-3746050 1805 SWARTHMORE AVENUE LAKEWOOD, NJ 08701	OUTREACH	NEW JERSEY	501(C)(3)	LINE 7			X
CONGREGATION OORAH - 26-4289578 374 RIDGEWOOD AVENUE STATEN ISLAND, NY 10314	CONGREGATION	NEW YORK	501(C)(3)	LINE 1			X
JUNK FOR JOY INC. - 85-1751785 3320 BADOLINO LANE PLANO, TX 75023	OUTREACH	TEXAS	501(C)(3)	LINE 7			X
OORAH CHARITABLE ORGANIZATION 189 DELL PARK AVE TORONTO, CANADA	OUTREACH	CANADA	501(C)(3)				X

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

Schedule R (Form 990) (Rev. 1-2025)

[illegible][illegible]

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

2024 DEPRECIATION AND AMORTIZATION REPORT

RENTAL PROPERTIES

RENT

1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
78	851 MORRIS- BUILDING	07/01/08	SL	40.00		16	190,097.				190,097.	19,008.		4,752.	23,760.
79	942 HEARTHSTONE- BUILDING	07/01/08	SL	40.00		16	195,632.				195,632.	19,564.		4,891.	24,455.
80	985 CLARIE DRIVE	07/01/08	SL	40.00		16	180,669.				180,669.	18,068.		4,517.	22,585.
81	107 RUTGERS- IMPROVEMENTS	07/01/08	SL	40.00		16	1,650.				1,650.	164.		41.	205.
82	119 RUTGERS-IMPROVEMENTS	07/01/08	SL	40.00		16	16,875.				16,875.	1,688.		422.	2,110.
83	851 MORRIS- IMPROVEMENTS	07/01/08	SL	40.00		16	32,255.				32,255.	3,224.		806.	4,030.
84	942 HEARTHSTONE-IMPROVEMENTS	07/01/08	SL	40.00		16	2,686.				2,686.	268.		67.	335.
85	985 CLAIRE DRIVE IMPROVEMENTS	01/01/09	SL	40.00		16	5,391.				5,391.	540.		135.	675.
86	107 RUTGERS- BUILDING	07/01/08	SL	40.00		16	215,819.				215,819.	21,580.		5,395.	26,975.
87	119 RUTGERS- BUILDING	07/01/08	SL	40.00		16	193,560.				193,560.	19,356.		4,839.	24,195.
89	218 11TH STREET - BUILDING	01/01/12	SL	40.00		16	739,965.				739,965.	73,996.		18,499.	92,495.
90	218 11TH STREET - IMPROVEMENTS	07/01/12	SL	40.00		16	88,749.				88,749.	8,876.		2,219.	11,095.
91	219 11TH ST - IMPROVEMENTS	07/01/13	SL	40.00		16	5,885.				5,885.	588.		147.	735.
102	624 VINE	07/01/14	SL	40.00		16	219,789.				219,789.	21,980.		5,495.	27,475.
	* 990 RENTAL TOTAL BUILDINGS						2089022.				2089022.	208,900.		52,225.	261,125.
	LAND														
73	107 RUTGERS- LAND	07/01/08	L				38,086.				38,086.			0.	

2024 DEPRECIATION AND AMORTIZATION REPORT

RENTAL PROPERTIES							RENT 1								
Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
74	119 RUTGERS -LAND	07/01/08	L				34,158.				34,158.			0.	
75	851 MORRIS AVENUE	07/01/08	L				33,547.				33,547.			0.	
76	942 HEARTHSTONE	07/01/08	L				34,523.				34,523.			0.	
77	985 CLARIE DRIVE	07/01/08	L				31,883.				31,883.			0.	
88	218 11TH STREET - LAND	01/01/12	L				123,327.				123,327.			0.	
	* 990 RENTAL TOTAL LAND						295,524.				295,524.	0.		0.	0.
	OTHER														
112	985 CLAIRE DRIVE	07/01/15	SL	40.00		16	8,875.				8,875.	888.		222.	1,110.
113	218 11TH STREET - BUILDING	07/01/16	SL	40.00		16	1,640.				1,640.	164.		41.	205.
	* 990 RENTAL TOTAL OTHER						10,515.				10,515.	1,052.		263.	1,315.
	* GRAND TOTAL 990 RENTAL DEPR						2395061.				2395061.	209,952.		52,488.	262,440.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
1	CAMPUS IMPROV.	07/01/08	SL	40.00		16	16,767.				16,767.	6,511.		419.	6,930.
2	GIBOA IMPROV.	06/01/06	SL	40.00		16	2803327.				2803327.	1007476.		70,083.	1077559.
6	OUTREACH IMPROV.	08/15/07	SL	40.00		16	460,037.				460,037.	188,268.		11,501.	199,769.
7	OUTREACH IMP.	07/01/08	SL	40.00		16	37,330.				37,330.	14,499.		933.	15,432.
8	GILBOA CAMP IMPROV.	07/01/08	SL	40.00		16	2416383.				2416383.	938,676.		60,410.	999,086.
9	CENTER IMPROV.	07/01/08	SL	40.00		16	42,007.				42,007.	16,316.		1,050.	17,366.
12	IMPROVEMENTS	07/01/09	SL	40.00		16	54,162.				54,162.	19,651.		1,354.	21,005.
13	IMPROVEMENTS	07/01/09	SL	40.00		16	84,964.				84,964.	30,826.		2,124.	32,950.
14	OUTREACH IMPROVEMENTS	07/01/09	SL	40.00		16	37,318.				37,318.	13,540.		933.	14,473.
20	OFFICE BUILDING	09/28/04	SL	40.00		16	1800000.				1800000.	784,813.		45,000.	829,813.
22	CAMP IMPROVEMENTS	07/01/09	SL	40.00		16	1130761.				1130761.	410,263.		28,269.	438,532.
23	CENTER IMPROVEMENTS	07/01/09	SL	40.00		16	48,375.				48,375.	17,548.		1,209.	18,757.
24	SCOTCH VALLEY BUILDING	12/31/09	SL	40.00		16	157,818.				157,818.	55,231.		3,945.	59,176.
25	SCOTCH VALLEY IMPROVEMENTS	12/31/09	SL	40.00		16	105,353.				105,353.	36,875.		2,634.	39,509.
26	DEER RUN BUILDING	12/31/09	SL	40.00		16	950,356.				950,356.	320,746.		23,759.	344,505.
28	DEER RUN IMPROVEMENT	12/31/09	SL	40.00		16	81,956.				81,956.	39,693.		2,049.	41,742.
36	CAMPUS FACILITY	01/01/05	SL	40.00		16	1423301.				1423301.	657,983.		35,583.	693,566.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
38	IMPROVEMENTS-1785 SWARTHMORE	07/01/10	SL	40.00		16	45,877.				45,877.	15,484.		1,147.	16,631.
39	IMPROVEMENTS-1805 SWARTHMORE	07/01/10	SL	40.00		16	75,511.				75,511.	25,487.		1,888.	27,375.
41	IMPROVEMENTS-OUTREACH	07/01/10	SL	40.00		16	2,462.				2,462.	835.		62.	897.
42	CAMP IMPROVEMENTS-BOYZONE	07/01/10	SL	40.00		16	11412213.				11412213.	3851619.		285,305.	4136924.
43	IMPROVEMENTS-CENTER	07/01/10	SL	40.00		16	20,704.				20,704.	6,992.		518.	7,510.
45	IMPROVEMENTS-BOYZONE	12/31/10	SL	40.00		16	1236057.				1236057.	401,714.		30,901.	432,615.
46	IMPROVEMENTS-BOYZONE	07/01/10	SL	40.00		16	1683269.				1683269.	568,106.		42,082.	610,188.
49	IMPROVEMENTS - 1785 SWATHMORE	07/01/11	SL	40.00		16	35,973.				35,973.	11,238.		899.	12,137.
50	IMPROVEMENTS - 1805 SWATHMORE	07/01/11	SL	40.00		16	63,576.				63,576.	19,863.		1,589.	21,452.
51	IMPROVEMENTS - GILBOA	07/01/11	SL	40.00		16	4,329.				4,329.	1,351.		108.	1,459.
52	IMPROVEMENTS - DEER RUN	07/01/11	SL	40.00		16	2752318.				2752318.	860,100.		68,808.	928,908.
53	EQUIPMENT	07/01/11	SL	5.00		16	19,053.				19,053.	17,148.		0.	17,148.
54	IMPROVEMENTS - SCOTCH VALLEY	07/01/11	SL	40.00		16	1514185.				1514185.	473,187.		37,855.	511,042.
64	IMPROVEMENTS - 1785 SWATHMORE	07/01/12	SL	40.00		16	143,831.				143,831.	41,354.		3,596.	44,950.
65	IMPROVEMENTS - 1805 SWATHMORE	07/01/12	SL	40.00		16	1050579.				1050579.	302,037.		26,264.	328,301.
66	IMPROVEMENTS - CAMP	07/01/12	SL	40.00		16	547,055.				547,055.	157,275.		13,676.	170,951.
70	BUILDING IMPROVEMENTS	07/01/13	SL	40.00		16	911,495.				911,495.	239,264.		22,787.	262,051.
93	BUILDING - FOREST HILL	07/01/14	SL	40.00		16	412,777.				412,777.	98,031.		10,319.	108,350.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
96	IMPROVEMENTS - 1785 SWATHMORE	07/01/14	SL	40.00		16	52,606.				52,606.	12,493.		1,315.	13,808.
97	IMPROVEMENTS - 1805 SWATHMORE	07/01/14	SL	40.00		16	44,291.				44,291.	10,517.		1,107.	11,624.
99	IMPROVEMENTS - GILBOA	07/01/14	SL	40.00		16	265,803.				265,803.	63,128.		6,645.	69,773.
	* 990 PAGE 10 TOTAL BUILDINGS						33944179.				33944179.	11736138.		848,126.	12584264.
	FURNITURE & FIXTURES														
4	FURNITURE	07/01/13	SL	7.00		16	39,477.				39,477.	39,477.		0.	39,477.
11	SIGNS	07/01/09	SL	7.00		16	8,457.				8,457.	8,457.		0.	8,457.
21	FURNITURE	03/01/02	200DB	7.00	HY	17	1,873.				1,873.	1,873.		0.	1,873.
29	FURNITURE	07/01/10	SL	7.00		16	146,904.				146,904.	146,904.		0.	146,904.
30	FURNITURE	09/01/05	SL	7.00		16	14,921.				14,921.	14,921.		0.	14,921.
31	FURNITURE	07/01/07	SL	7.00		16	164,329.				164,329.	164,329.		0.	164,329.
32	FURNITURE	07/01/08	SL	7.00		16	9,570.				9,570.	9,570.		0.	9,570.
47	FURNITURE	07/01/11	SL	7.00		16	21,270.				21,270.	21,270.		0.	21,270.
55	SIGNS	12/04/02	SL	7.00		16	1,200.				1,200.	1,200.		0.	1,200.
59	FURNITURE	07/01/12	SL	7.00		16	10,500.				10,500.	10,500.		0.	10,500.
94	FURNITURE	07/01/14	SL	7.00		16	26,437.				26,437.	26,437.		0.	26,437.
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES						444,938.				444,938.	444,938.		0.	444,938.
	MACHINERY & EQUIPMENT														

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
3	COMPUTERS	08/29/02	SL	5.00		16	7,716.				7,716.	7,716.		0.	7,716.
5	LIVESTOCK	07/01/07	SL	7.00		16	23,155.				23,155.	23,155.		0.	23,155.
10	COMPUTERS	07/01/08	SL	5.00		16	11,770.				11,770.	11,770.		0.	11,770.
15	COMPUTERS AND EQUIPMENT	07/01/09	SL	5.00		16	176,547.				176,547.	176,547.		0.	176,547.
33	COMPUTERS	08/01/05	SL	5.00		16	16,117.				16,117.	16,117.		0.	16,117.
34	COMPUTERS	07/01/08	SL	5.00		16	2,528.				2,528.	2,528.		0.	2,528.
35	LIVESTOCK	07/01/09	SL	7.00		16	5,700.				5,700.	5,700.		0.	5,700.
37	COMPUTERS	07/01/10	SL	5.00		16	71,830.				71,830.	71,830.		0.	71,830.
40	LIVESTOCK	01/01/10	SL	7.00		16	14,552.				14,552.	14,552.		0.	14,552.
44	COMPUTERS AND EQUIPMENT	07/01/10	SL	5.00		16	50,361.				50,361.	45,324.		0.	45,324.
48	EQUIPMENT	07/01/11	SL	5.00		16	61,987.				61,987.	61,987.		0.	61,987.
57	TRANSPORTATION EQUIPMENT	07/01/11	SL	5.00		16	164,600.				164,600.	164,600.		0.	164,600.
60	EQUIPMENT	07/01/12	SL	5.00		16	28,889.				28,889.	28,889.		0.	28,889.
61	EQUIPMENT	01/01/12	SL	5.00		16	80,319.				80,319.	72,288.		0.	72,288.
62	TRANSPORTATION EQUIPMENT	07/01/12	SL	5.00		16	87,561.				87,561.	87,561.		0.	87,561.
68	COMPUTERS	07/01/13	SL	5.00		16	44,913.				44,913.	44,913.		0.	44,913.
69	AUTOS	07/01/13	SL	5.00		16	74,976.				74,976.	74,976.		0.	74,976.
71	LIVESTOCK	07/01/13	SL	7.00		16	15,476.				15,476.	15,476.		0.	15,476.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
72	COMPUTERS & EQUIPMENT	07/01/13	SL	5.00		16	238,063.				238,063.	238,063.		0.	238,063.
95	AUTOS	07/01/14	SL	5.00		16	153,713.				153,713.	153,713.		0.	153,713.
98	LIVESTOCK	07/01/14	SL	7.00		16	974.				974.	974.		0.	974.
100	EQUIPMENT	07/01/14	SL	5.00		16	155,475.				155,475.	155,475.		0.	155,475.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						1487222.				1487222.	1474154.		0.	1474154.
	LAND														
16	LAND	09/28/04	L				1453000.				1453000.			0.	
17	SCOTCH VALLEY LAND	12/31/09	L				946,911.				946,911.			0.	
18	LAND	04/30/06	L				3021376.				3021376.			0.	
19	LAND	08/15/07	L				71,429.				71,429.			0.	
27	DEER RUN LAND	12/31/09	L				158,393.				158,393.			0.	
63	LAND - 11TH STREET	07/31/12	L				332,079.				332,079.			0.	
92	LAND - FOREST HILL	07/01/14	L				68,796.				68,796.			0.	
	* 990 PAGE 10 TOTAL LAND						6051984.				6051984.	0.		0.	0.
	OTHER														
58	CLOSING COSTS	12/31/11	SL	120M		16	39,943.				39,943.	18,641.		333.	18,974.
67	CLOSING COSTS	03/01/12	SL	120M		16	424,271.				424,271.	190,925.		3,536.	194,461.
103	FURNITURE	07/01/15	SL	7.00		16	12,940.				12,940.	12,940.		0.	12,940.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
104	COMPUTERS AND EQUIPMENT	07/01/15	SL	5.00		16	25,933.				25,933.	25,933.		0.	25,933.
105	AUTOS	07/01/15	SL	5.00		16	187,064.				187,064.	187,064.		0.	187,064.
106	IMPROVEMENTS	05/01/15	SL	40.00		16	1,400.				1,400.	303.		35.	338.
107	IMPROVEMENTS	07/01/15	SL	40.00		16	99,734.				99,734.	21,191.		2,493.	23,684.
108	IMPROVEMENTS	07/01/15	SL	40.00		16	20,280.				20,280.	4,310.		507.	4,817.
109	LIVESTOCK	07/01/15	SL	7.00		16	20,111.				20,111.	20,111.		0.	20,111.
110	CAMP IMPROVEMENTS	07/01/15	SL	40.00		16	347,037.				347,037.	73,746.		8,676.	82,422.
111	EQUIPMENT	07/01/15	SL	5.00		16	110,104.				110,104.	110,104.		0.	110,104.
114	FURNITURE	07/01/16	SL	7.00		16	35,740.				35,740.	35,740.		0.	35,740.
115	FURNITURE	07/01/16	SL	7.00		16	16,644.				16,644.	16,644.		0.	16,644.
116	COMPUTERS & EQUIPMENT	07/01/16	SL	5.00		16	37,302.				37,302.	37,302.		0.	37,302.
117	AUTOS	07/01/16	SL	5.00		16	51,497.				51,497.	51,497.		0.	51,497.
118	AUTOS	07/01/16	SL	5.00		16	47,740.				47,740.	47,740.		0.	47,740.
119	1785 SWATHMORE IMPROVEMENTS	07/01/16	SL	40.00		16	52,196.				52,196.	10,439.		1,305.	11,744.
120	1805 SWATHMORE IMPORVEMENTS	07/01/16	SL	40.00		16	703,573.				703,573.	140,713.		17,589.	158,302.
121	LAND	07/01/16	L				250,739.				250,739.			0.	
122	GILBOA CAMP IMPROV.	07/01/16	SL	40.00		16	22,090.				22,090.	4,416.		552.	4,968.
123	LIVESTOCK	07/01/16	SL	7.00		16	180.				180.	180.		0.	180.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
124	CAMP IMPROVEMENTS	07/01/16	SL	40.00		16	449,603.				449,603.	89,920.		11,240.	101,160.
125	EQUIPMENT	07/01/16	SL	5.00		16	181,968.				181,968.	181,968.		0.	181,968.
126	SCOTCH VALLEY BUILDING	07/01/16	SL	40.00		16	1,909.				1,909.	384.		48.	432.
127	218 11TH STREET - BUILDING	07/01/16	SL	40.00		16	1,640.				1,640.	328.		41.	369.
128	CAMP IMPROVEMENTS	07/01/17	SL	40.00		16	7,855.				7,855.	1,274.		196.	1,470.
129	CAMP IMPROVEMENTS	07/01/17	SL	40.00		16	1633117.				1633117.	265,382.		40,828.	306,210.
130	FURNITURE	07/01/17	SL	7.00		16	161,029.				161,029.	149,526.		11,503.	161,029.
131	EQUIPMENT	07/01/17	SL	5.00		16	257,241.				257,241.	257,241.		0.	257,241.
132	LIVESTOCK	07/01/17	SL	7.00		16	7,461.				7,461.	6,929.		532.	7,461.
	* 990 PAGE 10 TOTAL OTHER						5208341.				5208341.	1962891.		99,414.	2062305.
	* GRAND TOTAL 990 PAGE 10 DEPR						47136664.				47136664.	15618121.		947,540.	16565661.