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3503.

**SCHEDULE A**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Organization Exempt Under Section 501(c)(3)**(Except Private Foundation and Section 501(e), 501(f), 501(k), 501(n),  
or 4947(a)(1) Nonexempt Charitable Trust)

OMB No. 1545-0047

**2007****Supplementary Information-(See separate instructions.)**

► MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Employer identification number  
**38-2693397****Part I-A Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the Instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to emp. benefit plans & deferred comp.	(e) Expense account and other allowances
NONE.....				
.....				
.....				
.....				
.....				
.....				
Total number of other employees paid over \$50,000 ►				

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

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

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

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the Instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE.....		
.....		
.....		
.....		
.....		
.....		
Total number of other contractors receiving over \$50,000 for other services ►		

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

Schedule A (Form 990 or 990-EZ) 2007

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## Schedule A (Form 990 or 990-EZ) 2007 JHA DEVELOPMENT SERVICES, INC

38-2693397

Page 2

**Part III Statements About Activities (See page 2 of the Instructions.)**

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ \_\_\_\_\_ (Must equal amounts on line 3B, Part VI-A, or line 1 of Part VI-B.)

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

- a Sale, exchange, or leasing of property? ..... 2a X
- b Lending of money or other extension of credit? ..... 2b X
- c Furnishing of goods, services, or facilities? ..... 2c X
- d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? ..... 2d X
- e Transfer of any part of its income or assets? ..... 2e X

- 3a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)

- b Did the organization have a section 403(b) annuity plan for its employees? ..... 3b X
- c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement ..... 3c X
- d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services? ..... 3d X

- 4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g.

- b Did the organization make any taxable distributions under section 4986?

- c Did the organization make a distribution to a donor, donor advisor, or related person?

- d Enter the total number of donor advised funds owned at the end of the tax year ► \_\_\_\_\_

- e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► \_\_\_\_\_

- f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ..... ► \_\_\_\_\_ 0

- g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ..... ► \_\_\_\_\_ 0

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**Part IV: Reason for Non-Private Foundation Status (See pages 4 through 8 of the Instructions.)**

certify that the organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(I).
- 6  A school. Section 170(b)(1)(A)(II). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(III).
- 8  A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(V).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(VI). Enter the hospital's name, city, and state ► .....
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(IV). (Also complete the Support Schedule in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(VI). (Also complete the Support Schedule in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(VI). (Also complete the Support Schedule in Part IV-A.)
- 12  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:

Type I     Type II     Type III-Functionally Integrated     Type III-Other

Provide the following information about the supported organizations. (See page 8 of the Instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
JEWISH HOME & AGING SERVICES	38-1358398	7	X		65,141
Total ►					65,141

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the Instructions.)

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**Part IV-A: Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(b)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

- 26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ► 26a  
 b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2008 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ► 26b  
 c Total support for section 509(a)(1) test: Enter line 24, column (e) ► 26c  
 d Add: Amounts from column (e) for lines: 18 19  
 22 26b ► 26d  
 e Public support (line 26c minus line 26d total) ► 26e  
 f Public support percentage (line 26e (numerator) divided by line 26a (denominator)) ► 26f %

- 27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year. N/A  
 (2006) (2005) (2004) (2003)

- b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 8 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year. N/A  
 (2006) (2005) (2004) (2003)

- c Add: Amounts from column (e) for lines: 15 16  
 17 20 21 ► 27c  
 d Add: Line 27a total and line 27b total ► 27d  
 e Public support (line 27c total minus line 27d total) ► 27e  
 f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ► 27f  
 g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ► 27g %  
 h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ► 27h %

- 28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2008, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

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Schedule A (Form 990 or 990-EZ) 2007 JHA DEVELOPMENT SERVICES, INC38-2693397Page 5Part V: Private School Questionnaire (See page 9 of the instructions.)(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	N/A	Yes	No
39 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	29		
40 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	30		
41 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....	31		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement) ..... ..... .....			
32 Does the organization maintain the following:			
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	32c		
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	32d		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement) .....			
33 Does the organization discriminate by race in any way with respect to:			
a Students' rights or privileges? .....	33a		
b Admissions policies? .....	33b		
c Employment of faculty or administrative staff? .....	33c		
d Scholarships or other financial assistance? .....	33d		
e Educational policies? .....	33e		
f Use of facilities? .....	33f		
g Athletic programs? .....	33g		
h Other extracurricular activities? .....	33h		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement) ..... ..... .....			
34a Does the organization receive any financial aid or assistance from a governmental agency? .....	34a		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 76-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

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**Schedule A (Form 990 or 990-EZ) 2007 JHA DEVELOPMENT SERVICES, INC 38-2693397 Page 6****Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.)  
(To be completed ONLY by an eligible organization that filed Form 5768) N/A**

<input checked="" type="checkbox"/> a	If the organization belongs to an affiliated group.	<input type="checkbox"/> b	If you checked "a" and "limited control" provisions apply.
---------------------------------------	---	----------------------------	--

**Limits on Lobbying Expenditures**

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

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

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

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

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the Instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2008	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount .....					
46 Lobbying ceiling amount (150% of line 45(e)) .....					
47 Total lobbying expenditures .....					
48 Grassroots nontaxable amount .....					
49 Grassroots ceiling amount (150% of line 48(e)) .....					
50 Grassroots lobbying expenditures .....					

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

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.) N/A

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

	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Amount
a Volunteers .....			
b Paid staff or management (Include compensation in expenses reported on lines c through h) .....			
c Media advertisements .....			
d Mailings to members, legislators, or the public .....			
e Publications, or published or broadcast statements .....			
f Grants to other organizations for lobbying purposes .....			
g Direct contact with legislators, their staffs, government officials, or a legislative body .....			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....			
i Total lobbying expenditures (Add lines e through h) .....			

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

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**Part VII** Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 14 of the instructions.)

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

- |      |     |    |
|------|-----|----|
| b(1) | Yes | No |
| a(1) | Yes | No |
| b(1) |     |    |
| b(2) |     |    |
| b(3) |     |    |
| b(4) |     |    |
| b(5) |     |    |
| b(6) |     |    |
| c    |     |    |
- a Transfers from the reporting organization to a noncharitable exempt organization of:
- (I) Cash .....
  - (II) Other assets .....
- b Other transactions:
- (I) Sales or exchanges of assets with a noncharitable exempt organization .....
  - (II) Purchases of assets from a noncharitable exempt organization .....
  - (III) Rental of facilities, equipment, or other assets .....
  - (IV) Reimbursement arrangements .....
  - (V) Loans or loan guarantees .....
  - (VI) Performance of services or membership or fundraising solicitations .....
- c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

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

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

b If "Yes," complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Schedule A (Form 990 or 990-EZ) 2007

JAN-22-2010 16:19

Jewish apts.

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Sep. 22, 2009 LTR 269BC O'R  
38-2693397 200805 67  
00013627

JHA DEVELOPMENT SERVICES INC  
6710 W MAPLE ROAD  
WEST BLOOMFIELD MI 48322

DECLARATION

7212

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

John Biden  
Signature of officer or trustee

11/22/10  
Date

Chief Financial Officer  
Title