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2008

Open to Public Inspection

Form **990-EZ****Short Form
Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

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

Department of the Treasury
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning July 1 , 2008, and ending June 30 , 20 09	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Lester & Jewell Morris Hillel Jewish Student Center Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 360 Charles Street City or town, state or country, and ZIP + 4 East Lansing, MI 48823
D Employer identification number 38 : 3034766 E Telephone number (517) 332-1916 F Group Exemption Number ▶ 3736	

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

G Accounting method. ☐ Cash ☒ Accrual
Other (specify) ▶

I Website: ▶ www.msuhillel.org**J** Organization type (check only one) — ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

H Check ▶ ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **818,486**

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	690,188
	2	Program service revenue including government fees and contracts	2	111,326
	3	Membership dues and assessments	3	
	4	Investment income	4	16,972
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ <input type="checkbox"/>	6	
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
6b	Less: direct expenses other than fundraising expenses	6b		
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8. 818,486	9	818,486	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	473,457
	13	Professional fees and other payments to independent contractors	13	7,484
	14	Occupancy, rent, utilities, and maintenance	14	89,422
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶) Schedule 1	16	245,913
	17	Total expenses. Add lines 10 through 16. 816,275	17	816,275
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,210
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	25,964
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20. 28,174	21	28,174

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	34,350	22 14,251
23 Land and buildings	11,638	23 24,192
24 Other assets (describe ▶ Accounts receivable/ Other assets)	6,464	24 29,910
25 Total assets	52,452	25 68,353
26 Total liabilities (describe ▶ Mortgages and other notes payable)	26,488	26 40,179
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	25,964	27 28,174

For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990.

Cat No 106421

Form **990-EZ** (2008)

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? Enriching the lives of Jewish students.			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28	Shabbat and Holiday meals and services are offered as appropriate. The weekly Shabbat meal attracts an average of 200 students a week. Additionally it is estimated that we interact with 200 students through the other programs as well. (Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	44,114
29	Student growth and leadership development: An Israel festival with 400 students, a 500 student event celebrating the bar mitzvah ritual, a 30 member student council and other smaller programs which raise student awareness and develop leadership. (Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	64,844
30	Israel Fellow: placed a recent Israeli college graduate on campus to interact with and teach students about Israel. Includes classes on Hebrew, Israeli style dinners, and seminars. Approximately 300 students participated. (Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	7,065
31	Other program services (attach schedule) (Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	137,984
32	Total program service expenses (add lines 28a through 31a)	32	254,007

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Hughey, Cindy 360 Charles Street, East Lansing, MI 48823	Director - 45 Hours	94,634	2,336	
Phillips, Patrice 360 Charles Street, East Lansing, MI 48823	President - 1 Hours	0	0	
Kerwin, Cheryl 360 Charles Street, East Lansing, MI 48823	Vice President - 1/2 Hour	0	0	
Elkus, Ron 360 Charles Street, East Lansing, MI 48823	Vice President- 1/2 Hour	0	0	
Spoon, Elliot 360 Charles Street, East Lansing, MI 48823	Vice President- 1/2 Hour	0	0	
Magen, Ruth 360 Charles Street, East Lansing, MI 48823	Treasurer- 1/2 Hour	0	0	
Soifer, Sandy 360 Charles Street, East Lansing, MI 48823	Secretary- 1/2 Hour	0	0	
Bassirpour, Michael 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
Bernstein, Stephen R 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
Bloom, Pamela 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
Cohen, Marc 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
Colman, Andy 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
Deutsch, Dennis 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
Duke, Melissa 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
Goldenberg, David 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
Himelhoch, Jeffrey 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
Horowitz, Carol 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
Langer, Arthur 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶		
b Section 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		✓
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
41 List the states with which a copy of this return is filed ▶ Michigan		
42a The books are in care of ▶ Cindy Hughey Telephone no ▶ (517) 332-1916 Located at ▶ 360 Charles Street, East Lansing, MI ZIP + 4 ▶ 48823		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country: ▶		✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46** Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization(s) a section 527 organization?
- 50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000 ▶				

- 51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000 . . ▶		

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 Cindy Hughey Executive Director Date 2/10/10

Type or print name and title Cindy Hughey

Paid Preparer's Use Only Preparer's signature [Signature] Date Check if self-employed ☐ Preparer's Identifying Number (See instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 EIN Phone no.

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

Lester & Jewell Morris Hillel Jewish Student Center

Employer identification number

38 : 3034766

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 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.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 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 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.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☐ 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 that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box _____ ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? _____
- (ii) A family member of a person described in (i) above? _____
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? _____

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any "unusual grants.")	482,134	680,636	556,733	802,240	661,997	3,183,740
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1-3	482,134	680,636	556,733	802,240	661,997	3,183,740
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)						0
6 Public support. Subtract line 5 from line 4						3,183,740

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	482,134	680,636	556,733	802,240	661,997	3,183,740
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		9,155	10,531	13,018	16,972	49,676
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)		10,726				10,726
11 Total support. Add lines 7 through 10						3,244,142
12 Gross receipts from related activities, etc. (see instructions)					12	462,323
13 First five 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 ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	98.14% %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	90.70% %
16a 33⅓% support test—2008. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33⅓% support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
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 ► <input type="checkbox"/>		

Attachments to IRS Form 990-EZ
Lester & Jewell Morris Hillel Jewish Student Center
38-3034766
Tax Year 2008

Schedule 1: Part I, Line 16 - Other Expenses

Description		Amount
1	Supplies	6,993
2	Telephone	5,164
3	Equipment rental and maintenance	6,919
4	Travel	7,885
5	Conferences, conventions, etc	3,800
6	Interest	8,508
7	Other Program Expenses	132,081
8	Other Fundraising Expenses	74,563
Total		245,913

Attachement 2 to IRS Form 990-EZ

Lester & Jewell Morris Hillel Jewish Student Center

EIN 38-3034766

Tax Year 2008

Schedule 2 Part IV - List of Officers, Directors, Trustees, and Key Employees

	(a) Name and Address	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Benefit Plans & deferred compensation	(e) Expense account and other allowances
19	Braver Mindell, Laurie 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
20	Owen, Faylene 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
21	Paneth, Nigel 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
22	Rapp, Judi 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
23	Rudick, Donald 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
24	Serling, Michael B 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
25	Sircus, Linda 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
26	Sirlin, Keith 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	
27	Vieder, Carol 360 Charles Street, East Lansing, MI 48823	Board Member- 1/2 Hour	0	0	