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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	**Please use IRS label or print or type. See Specific Instructions.** **C** Name of organization JEWISH HOME OF CINCINNATI INC Doing Business As CEDAR VILLAGE Number and street (or P O box if mail is not delivered to street address) Room/suite 5467 CEDAR VILLAGE DRIVE City or town, state or country, and ZIP + 4 MASON, OH 45040	**D Employer identification number** 31-1345871 **E Telephone number** (513) 754-3100 **G** Gross receipts $ 21,025,501

F Name and address of principal officer
CAROL SILVER ELLIOTT
5467 CEDAR VILLAGE DRIVE
MASON,OH 45040

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

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW CEDARVILLAGE ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 1997 | **M** State of legal domicile OH

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
CEDAR VILLAGE PROVIDES RESIDENTS OF THE GREATER CINCINNATI COMMUNITY WITH THE HIGHEST QUALITY HEALTHCARE, SENIOR RESIDENTIAL AND COMMUNITY SERVICES, IN KEEPING WITH JEWISH VALUES

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	29
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	29
5	Total number of employees (Part V, line 2a)	5	459
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	6,875
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,414,914	1,188,129
	9	Program service revenue (Part VIII, line 2g)	17,490,469	18,898,399
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-43,958	-804,715
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-219,956	163,892
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,641,469	19,445,705
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	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)	11,128,557	11,553,645
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	7,658,618	8,803,014
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	18,787,175	20,356,659
	19	Revenue less expenses Subtract line 18 from line 12	-145,706	-910,954

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	42,003,106	44,571,932
	21	Total liabilities (Part X, line 26)	15,757,238	14,873,685
	22	Net assets or fund balances Subtract line 21 from line 20	26,245,868	29,698,247

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

****** | 2010-11-15
Signature of officer | Date

CAROL SILVER ELLIOTT CEO/PRESIDENT
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Bernie Ostrowski	Date	Check if self-employed ▶ ☐	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ PLANTE & MORAN PLLC 65 EAST STATE ST STE 600 COLUMBUS, OH 43215			EIN ▶ Phone no ▶ (614) 849-3000

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

CEDAR VILLAGE PROVIDES RESIDENTS OF THE GREATER CINCINNATI COMMUNITY WITH THE HIGHEST QUALITY HEALTHCARE, SENIOR RESIDENTIAL AND COMMUNITY SERVICES, IN KEEPING WITH JEWISH VALUES

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 exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 $ 17,031,802 including grants of $) (Revenue $ 18,898,399)

OPERATION OF A 162 BED MEDICARE/MEDICAID LICENSED NURSING FACILITY AND A 172 BED LICENSED RESIDENTIAL FACILITY

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ▶$ 17,031,802

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)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	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*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6	Yes	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.*	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*			
	• 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? *If "Yes," complete Schedule D, Part VII.*			
	• 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? *If "Yes," complete Schedule D, Part VIII.*			
	• 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? *If "Yes," complete Schedule D, Part IX.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	• 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? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional* — 12A Yes: ; No: No			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III*	16		No
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? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
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? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	24a		No
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) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
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? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
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? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
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? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable*	1a	43			
b	Enter the number of Forms W-2G included in 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	Yes	
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	459			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note:** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b	Yes	
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		No
b	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					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			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?			6a		No
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	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the 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				

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body . .	1a 29			
b	Enter the number of voting members that are independent . .	1b 29			
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?		2	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		4	Yes	
5	Did the organization become aware during the year of a material diversion of the organization's assets?		5		No
6	Does the organization have members or stockholders?		6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
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 in Schedule O		9		No

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14		No
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	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or b, describe the process in 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?	16a	Yes	
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		No

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶OH

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

VICKIE BRASHEAR
5467 CEDAR VILLAGE DRIVE
MASON, OH 45040
(513) 754-3100

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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 Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See 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 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
See add'l data										

1b Total . . . . ▶	535,307	0	14,427

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶2

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
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? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

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

(A) Name and business address	**(B)** Description of services	**(C)** Compensation
MORRISON SENIOR DINING PO BOX 102289 ATLANTA, GA 30342	DIETARY	1,659,568
CAREER STAFF UNLIMITED PO BOX 200528 HOUSTON, TX 77040	THERAPY	193,969
HABEGGER REHABILITATION 107 OVERLOOK DR LOVELAND, OH 45140	PHYSICAL THERAPY SERVICES	126,570
ADT SECURITY SERVICES PO BOX 371967 PITTSBURGH, PA 15216	SECURITY SYSTEM	117,700
US SECURITY ASSOCIATES PO BOX 931703 ATLANTA, GA 30336	SECURITY GUARD	113,750

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶6

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts						
1a	Federated campaigns . . 1a					
b	Membership dues 1b					
c	Fundraising events 1c	154,324				
d	Related organizations . . . 1d					
e	Government grants (contributions) 1e					
f	All other contributions, gifts, grants, and similar amounts not included above 1f	1,033,805				
g	Noncash contributions included in lines 1a-1f $					
h	**Total.** Add lines 1a-1f		1,188,129			
Program Service Revenue		Business Code				
2a	RESIDENT REVENUE	623,000	18,898,399	18,898,399		
b						
c						
d						
e						
f	All other program service revenue					
g	**Total.** Add lines 2a–2f		18,898,399			
Other Revenue						
3	Investment income (including dividends, interest and other similar amounts)		435,993			435,993
4	Income from investment of tax-exempt bond proceeds . .					
5	Royalties					

		(i) Real	(ii) Personal
6a	Gross Rents		
b	Less rental expenses		
c	Rental income or (loss)		

			(A)	(B)	(C)	(D)
6d	Net rental income or (loss)					

		(i) Securities	(ii) Other
7a	Gross amount from sales of assets other than inventory		293,022
b	Less cost or other basis and sales expenses	1,243,358	290,372
c	Gain or (loss)	-1,243,358	2,650

			(A)	(B)	(C)	(D)
7d	Net gain or (loss)		-1,240,708			-1,240,708
8a	Gross income from fundraising events (not including $ 154,324 of contributions reported on line 1c) See Part IV, line 18 . . . a	20,520				
b	Less direct expenses . . . b	46,066				
c	Net income or (loss) from fundraising events . .		-25,546			-25,546
9a	Gross income from gaming activities See Part IV, line 19 . . . a					
b	Less direct expenses . . . b					
c	Net income or (loss) from gaming activities . . .					
10a	Gross sales of inventory, less returns and allowances . a					
b	Less cost of goods sold . . b					
c	Net income or (loss) from sales of inventory . .					
	Miscellaneous Revenue	Business Code				
11a	PASSTHROUGH INCOME	523,000	189,438		6,875	182,563
b						
c						
d	All other revenue					
e	**Total.** Add lines 11a–11d		189,438			
12	**Total revenue.** See Instructions . . .		19,445,705	18,898,399	6,875	-647,698

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) but are not required to complete columns (B), (C), and (D).

	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 governments and organizations in the U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	549,733		549,733	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	8,273,606	7,115,301	1,158,305	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	85,579	66,752	18,827	
9	Other employee benefits	1,447,064	1,172,122	274,942	
10	Payroll taxes	1,197,663	994,060	203,603	
11	Fees for services (non-employees)				
a	Management				
b	Legal	104,064		104,064	
c	Accounting	46,611		46,611	
d	Lobbying				
e	Professional fundraising *See Part IV, line 17* . .				
f	Investment management fees	50,063		50,063	
g	Other	2,681,721	2,681,721		
12	Advertising and promotion	89,028	76,564	12,464	
13	Office expenses	2,293,602	1,743,138	550,464	
14	Information technology				
15	Royalties . .				
16	Occupancy	784,699	784,699		
17	Travel	73,747		73,747	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	685,454	589,490	95,964	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,117,505	961,054	156,451	
23	Insurance	138,853	124,968	13,885	
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	FRANCHISE FEES	541,257	541,257		
b	BAD DEBTS	161,993	161,993		
c	MISCELLANEOUS	31,468	15,734	15,734	
d	FOOD	2,949	2,949		
e					
f	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24f	20,356,659	17,031,802	3,324,857	0
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		1,450	1	1,451
	2	Savings and temporary cash investments		865,995	2	634,066
	3	Pledges and grants receivable, net		532,949	3	507,725
	4	Accounts receivable, net		1,325,541	4	1,912,911
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net		6,210	7	580
	8	Inventories for sale or use		92,436	8	83,056
	9	Prepaid expenses and deferred charges		192,729	9	113,457
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 34,830,122			
	b	Less accumulated depreciation	10b 11,286,871	24,214,929	10c	23,543,251
	11	Investments—publicly traded securities		12,262,970	11	14,306,083
	12	Investments—other securities See Part IV, line 11		2,294,803	12	3,251,236
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		213,094	15	218,116
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		42,003,106	16	44,571,932
Liabilities	17	Accounts payable and accrued expenses		2,158,186	17	1,909,036
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		12,460,000	20	12,085,000
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			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 Complete Part X of Schedule D		1,139,052	25	879,649
	26	**Total liabilities.** Add lines 17 through 25		15,757,238	26	14,873,685
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		18,467,659	27	22,480,005
	28	Temporarily restricted net assets		2,671,165	28	2,111,198
	29	Permanently restricted net assets		5,107,044	29	5,107,044
		Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		26,245,868	33	29,698,247
	34	Total liabilities and net assets/fund balances		42,003,106	34	44,571,932

Part XI Financial Statements and Reporting

			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 in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 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 in Schedule O . . .	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
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 in Schedule O and describe any steps taken to undergo such audits . .	3b		

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
JEWISH HOME OF CINCINNATI INC

Employer identification number
31-1345871

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 (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches **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).**

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).**

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?

		Yes	No
(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 the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

(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 IRC 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)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	1,387,032	1,604,704	697,979	1,414,914	1,188,129	6,292,758
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	1,387,032	1,604,704	697,979	1,414,914	1,188,129	6,292,758
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)						2,867,350
6 **Public Support.** Subtract line 5 from line 4						3,425,408

Section B. Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
7 Amounts from line 4	1,387,032	331,836	697,979	1,414,914	1,188,129	6,292,758
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	211,596	331,836	493,185	-69,499	435,993	1,403,111
9 Net income from unrelated business activities, whether or not the business is regularly carried on		276	3,476	-26,303	6,875	-15,676
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets	155,350	144,210	68,786	29,600	20,520	418,466
11 **Total support** (Add lines 7 through 10)						8,098,659

12 Gross receipts from related activities, etc (See instructions) | **12** | 84,718,172

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

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f)) | **14** | 42 300 %

15 Public Support Percentage for 2008 Schedule A, Part II, line 14 | **15** | 39 560 %

16a **33 1/3% support test—2009.** 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—2008.** If the organization did not check the 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—2009.** 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 ☐

b **10%-facts-and-circumstances test—2008.** 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 ☐

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 IRC 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(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)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(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 in 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 IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)						

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

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	**15**	
16 Public support percentage from 2008 Schedule A, Part III, line 15	**16**	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c column (f) divided by line 13 column (f))	**17**	
18 Investment income percentage from **2008** Schedule A, Part III, line 17	**18**	

19a **33 1/3% support tests—2009.** 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—2008.** 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 **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Additional Data

Software ID:
Software Version:
EIN: 31-1345871
Name: JEWISH HOME OF CINCINNATI INC

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
ROBIN HARVEY CHAIR	1 00	X		X				0	0	0
JAY PRICE VICE CHAIR	1 00	X		X				0	0	0
DONALD KAPLAN VICE CHAIR	1 00	X		X				0	0	0
LARRY NEUMAN TREASURER	1 00	X		X				0	0	0
CHARLES BISSINGER JR VICE CHAIR	1 00	X		X				0	0	0
ROZ HARKAVY SEC 1/09-5/09 BM -12/09	1 00	X						0	0	0
GLORIA LIPSON VICE CHAIR	1 00	X		X				0	0	0
RABBI RUTH ALPERS ASSISTANT TREASURER	1 00	X		X				0	0	0
LAURIE BURMAN BOARD MEMBER	1 00	X						0	0	0
GERALD ROBINSON BOARD MEMBER	1 00	X						0	0	0
KEN COHEN BOARD MEMBER	1 00	X						0	0	0
LOUIS GUTTMAN BOARD MEMBER	1 00	X						0	0	0
WILBUR COHEN BOARD MEMBER	1 00	X						0	0	0
ED FRANKEL BOARD MEMBER	1 00	X						0	0	0
JAN FRANKEL BOARD MEMBER	1 00	X						0	0	0
BOB ROSEN ASSISTANT SECRETARY	1 00	X		X				0	0	0
CAROL LESHNER BOARD MEMBER	1 00	X						0	0	0
RACHEL SCHILD SECRETARY 5/09-12/09	1 00	X		X				0	0	0
RONNA SCHNEIDER BOARD MEMBER	1 00	X						0	0	0
CHERYL SCHRIBER BOARD MEMBER	1 00	X						0	0	0
MARVIN SCHWARTZ BOARD MEMBER	1 00	X						0	0	0
MIRIAM WARSHAUER BOARD MEMBER	1 00	X						0	0	0
HIRSCH WISE BOARD MEMBER	1 00	X						0	0	0
DR MARVYN YOUKILIS BOARD MEMBER	1 00	X						0	0	0
BILL ZIV BOARD MEMBER	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
LESHA GREENGUS CHAIRS EMERITI	1 00	X						0	0	0
MARK MAYER BOARD MEMBER	1 00	X						0	0	0
LEIGH FAULK BOARD MEMBER	1 00	X						0	0	0
PAUL HEIMAN CHAIRS EMERITI	1 00	X						0	0	0
CAROL SILVER-ELLIOTT CEO/PRESIDENT	40 00			X		X		300,242	0	7,757
VICKIE L BRASHEAR CFO	40 00			X		X		135,386	0	3,855
ROBERT BURNS ADMINISTRATOR	40 00			X				99,679	0	2,815

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SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35a (regarding proxy tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	Employer identification number
JEWISH HOME OF CINCINNATI INC	31-1345871

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $

3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities ▶ $

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group
B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing Organization's Totals	**(b)** Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e
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

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

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 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2006	**(b)** 2007	**(c)** 2008	**(d)** 2009	**(e)** Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?	Yes		1,596
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities? If "Yes," describe in Part IV		No	
j	Total lines 1c through 1i			1,596
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i
Also, complete this part for any additional information

Identifier	Return Reference	Explanation
Part II-B, Line 1i	Explanation of Other Lobbying Activities	$16,982 23 OF DUES WERE PAID TO AOPHA, 9 4 PERCENT OF WHICH ARE RELATED TO LOBBYING ACTIVITIES

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
JEWISH HOME OF CINCINNATI INC

Employer identification number
31-1345871

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	1	
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)	5,698	
4	Aggregate value at end of year	162,673	

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 may 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" to 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 (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–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 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 in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 and enforcing conservation easements during the year ▶ ________

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ________

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

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in 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 SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

b Assets included in Form 990, Part X ▶ $ ________

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other

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

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" to 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 XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	3,900,392	4,647,949			
b Contributions	1,377,429				
c Investment earnings or losses	1,194,647	-476,879			
d Grants or scholarships					
e Other expenditures for facilities and programs	1,105,354	255,485			
f Administrative expenses	10,113	15,193			
g End of year balance	5,357,001	3,900,392			

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ %

b Permanent endowment ▶ 24 000 % %

c Term endowment ▶ 76 000 % %

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

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		490,667		490,667
b Buildings		30,557,736	9,118,037	21,439,699
c Leasehold improvements				
d Equipment		3,044,873	2,038,919	1,005,954
e Other		736,846	129,915	606,931
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				23,543,251

Part VII Investments—Other Securities. 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
Financial derivatives		
Closely-held equity interests		
Other CD'S AND MONEY MARKET	1,098,089	F
ALTERNATIVE INVESTMENTS	2,153,147	F
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	3,251,236	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
INTEREST RATE SWAP	879,649
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	879,649

2. Fin 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	19,445,705
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	20,356,659
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-910,954
4	Net unrealized gains (losses) on investments	4	4,103,930
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	259,403
9	Total adjustments (net) Add lines 4 - 8	9	4,363,333
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	3,452,379

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	23,400,014
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	4,103,930		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	259,403		
e	Add lines **2a** through **2d**			2e	4,363,333
3	Subtract line **2e** from line **1**			3	19,036,681
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	409,024		
c	Add lines **4a** and **4b**			4c	409,024
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	19,445,705

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	20,400,075
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d	43,416		
e	Add lines **2a** through **2d**			2e	43,416
3	Subtract line **2e** from line **1**			3	20,356,659
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	20,356,659

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	THE INTENDED USE OF THE BERG, WEINBERG, AND MAY-DRURY ENDOWMENT FUNDS IS TO PROVIDE FOR RESIDENT ACTIVITIES
Part XI, Line 8 - Other Adjustments		CHANGE IN MARKET VALUE OF SWAP AGREEMENT 259403
Part XII, Line 2d - Other Adjustments		CHANGE IN MARKET VALUE OF SWAP AGREEMENT 259403
Part XII, Line 4b - Other Adjustments		RECLASS SPECIAL EVENT EXPENSES -46066 TEMPORARILY RESTRICTED CONTRIBUTIONS 452440 GAIN ON DISPOSAL OF ASSETS 2650
Part XIII, Line 2d - Other Adjustments		RECLASS SPECIAL EVENT EXPENSES 46066 GAIN ON DISPOSAL OF ASSETS -2650

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 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. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization
JEWISH HOME OF CINCINNATI INC

Employer identification number
31-1345871

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to 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 e-mail solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(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
Total . . . . ▶						

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

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 BATTLE OF THE BANDS (event type)	(b) Event #2 GOLF TOURNAMENT (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	40,456	129,699		170,155
	2 Less Charitable contributions	36,856	116,499		153,355
	3 Gross income (line 1 minus line 2)	3,600	13,200		16,800
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes		2,938		2,938
	6 Rent/facility costs	3,538	11,801		15,339
	7 Food and beverages	4,089	144		4,233
	8 Entertainment				
	9 Other direct expenses	6,027	11,976		18,003
	10 Direct expense summary Add lines 4 through 9 in column (d)				40,513
	11 Net income summary Combine lines 3, column d, and line 10				-23,713

Part III **Gaming.** Complete if the organization answered "Yes" to 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 Non-cash 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 Combine lines 1, column d, and line 7				

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities ____			
a	Is the organization licensed to operate gaming activities in each of these states?	9a		
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b	If "Yes," Explain			
11	Does the organization operate gaming activities with nonmembers?	11		
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?	12		

					Yes	No
13	Indicate the percentage of gaming activity operated 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?			**15a**		
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 name and address 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?			**17a**		
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $					

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Schedule J (Form 990)

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" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
JEWISH HOME OF CINCINNATI INC

Employer identification number
31-1345871

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in 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 idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ 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 in 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?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in 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?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**	Yes	
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
CAROL SILVER-ELLIOTT	(i)	282,242	18,000	0	7,757	0	307,999	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
	Part I, Line 7	BONUSES ARE AWARDED BASED UPON THE ORIGINAL EMPLOYMENT LETTER OF AGREEMENT

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
JEWISH HOME OF CINCINNATI INC

Employer identification number
31-1345871

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 2		THERE IS A FAMILY RELATIONSHIP BETWEEN BOARD MEMBERS KEN COHEN AND WILBUR COHEN
Form 990, Part VI, Section A, line 4		IN 2009 THE ORGANIZATION AMENDED ITS BYLAWS A COPY OF THE AMENDED BYLAWS HAS BEEN ATTACHED TO THE 990
Form 990, Part VI, Section B, line 11		THE CFO REVIEWS THE 990 AND DISTRIBUTES AN ELECTRONIC COPY OF THE FORM TO BOARD MEMBERS VIA EMAIL PRIOR TO FILING
Form 990, Part VI, Section B, line 12c		BOARD MEMBERS ARE REQUIRED TO SIGN CONFLICT OF INTEREST STATEMENTS ANNUALLY
Form 990, Part VI, Section B, line 15		CEO COMPENSATION IS SET BY THE COMPENSATION COMMITTEE OF THE BOARD OTHER OFFICERS AND KEY EMPLOYEES' SALARIES ARE SET BY THE CEO WITH APPROVAL BY THE COMPENSATION COMMITTEE
Form 990, Part VI, Section C, line 19		GOVERNING DOCUMENTS, THE CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST
FORM 990, PART XI, LINE 2C	OVERSIGHT OF THE AUDIT AND SELECTION OF THE INDEPENDENT ACCOUNTANT	AS IN PRIOR YEARS, THE FINANCE COMMITTEE PERFORMED THE FUNCTIONS OF AN AUDIT COMMITTEE

REGULATIONS OF
JEWISH HOME OF CINCINNATI, INC

ARTICLE I

NAME OF CORPORATION

The name of the corporation is "Jewish Home of Cincinnati, Inc " (hereinafter referred to as the "Corporation" or "Cedar Village")

ARTICLE II

PRINCIPAL LOCATION

The principal location of the Corporation is 5467 Cedar Village Drive, Mason, Ohio

ARTICLE III

PURPOSES AND POWERS

The purposes for which the Corporation are formed are exclusively charitable and religious as contemplated by Section 501(c)(3) of the Internal Revenue Code of 1986 as amended The Corporation's primary purpose shall be

a) to establish and maintain a home and services for aged and infirm persons with preferential admission policy for residents of the Jewish faith and their spouses,

b) to respect the personal, religious and spiritual needs of all of Cedar Village's residents, provided, however, that all residents must be prepared to live compatibly in a Jewish environment

Any food and beverage purchased, prepared or served by Cedar Village shall conform with the Jewish Dietary Laws The kitchen and dining rooms will be supervised and administered in accordance with the Jewish Dietary Laws The sanctity and the observance of the Jewish Sabbath and Jewish Holidays shall be maintained Cedar Village shall have and maintain two separate, equal religious sanctuaries which shall be available to all residents, one of which sanctuaries shall observe the customs and traditions of Jewish persons who maintain Orthodox affiliation and the other shall observe the customs and traditions of Jewish persons who maintain an egalitarian Reform/Conservative affiliation Accommodation shall be made for the number of persons seeking to participate in either the Orthodox or the egalitarian Reform/Conservative services Each of these provisions regarding conforming with Jewish Dietary Laws, supervisions and administration of the kitchen and dining rooms in accordance with Jewish Dietary Laws, observance of the Jewish Sabbath and the Jewish Holidays and maintaining the two separate religious facilities may not be amended and shall remain consistent with the Memo of Understanding dated May 22, 1989 For residents of Cedar Village who are not members of the Jewish faith, Cedar Village shall facilitate arrangements to enable such residents to appropriately observe their religion

Subject to safety and health rules, the privacy of a resident's room shall not be abridged

ARTICLE IV
BOARD OF TRUSTEES

The management and administration of the business and affairs of Cedar Village and the right to establish its policies shall be vested in a Board of Trustees consisting of not more than twenty-four (24) Trustees who shall be elected by the Trustees In addition to the twenty-four (24) elected members, all persons who shall have served in the office of Chair of the Corporation shall be members of the Board of Trustees and shall have a life tenure thereon as Trustee Emeritus and as such shall be entitled to attend all meetings Those Trustee Emeriti who are the three (3) most recent Past-Chairs shall have voting rights for a total voting Board membership of no more than twenty-seven (27) The transition to a Board of no more than twenty-seven (27) Trustees, including the three (3) most recent Past-Chairs, shall be accomplished by 2012

Trustees shall be elected by the Board of Trustees to serve for three year terms One-third of the Trustees shall be elected each year at the annual meeting In the event of a vacancy, the Chair may recommend to the Board a person to fill an unexpired term for Board approval by a majority vote

The Friends of Cedar Village may recommend the election of one Trustee who is a member of the Friends of Cedar Village to the Nominating Committee of the Board who will nominate such member to be a Trustee of the Board

Except as otherwise provided herein, no elected member of the Board shall serve for more than three full, consecutive terms In determining whether a member has served three full, consecutive terms, any term or portion of the term which for any reason is less than three years shall not be considered The Trustee designated "Chair" or "Chair-Elect" in the last one or two years of a Trustee's third term may continue as a Trustee for such time as the Trustee serves as chair ***(Chair)***

Any office, including that of a Trustee, shall be declared vacant when the incumbent thereof shall have been absent for three consecutive, unexcused meetings of the Board

The Board of Trustees shall have the authority to promulgate and enforce rules and regulations for the administration of Cedar Village

ARTICLE V
MEETINGS OF THE TRUSTEES

Regular meetings of the Board of Trustees shall be held at Cedar Village unless otherwise ordered by the Board or by the Chair There shall be at least six (6) meetings each year

One-half (1/2) of the number of elected Trustees shall constitute a quorum of the Board of Trustees at all meetings and, except as otherwise provided in these Regulations, all actions shall be taken by a majority vote of the Trustees at which time a quorum is present A majority of a lesser number of Trustees ***present*** than 1/2 of the number of Trustees ***present*** may vote to adjourn a meeting, except as otherwise provided in this Code

The annual meeting of the Corporation shall be held each year no later than June 15th~~;~~ Notice of the annual meeting shall be published in a newspaper of general circulation in the Jewish community

Special meetings may be called by the Chair or at the request of 25% of the voting members of the Board of Trustees The Secretary or designee shall send the meeting notice All votes except adjournment require a quorum Notice of all meetings, including the purpose of the meeting, shall be mailed, facsimiled or e-mailed to the Trustees ten (10) days prior to the Meeting All business to come regularly before the Board of Trustees and those issues specifically identified in the notice of the meeting may be the subject of the annual or special meeting

A majority of Trustees shall constitute a quorum at any annual or special meeting, but a smaller number of Trustees may adjourn to a future time for lack of a quorum Any action taken shall be by a majority vote of the Trustees ***at which time a quorum is*** present

ARTICLE VI
OFFICERS

The Board of Trustees shall, at its annual meeting, elect its officers from its number including a Chair, three Vice Chairs, a Secretary, an Assistant Secretary, a Treasurer and an Assistant Treasurer each of whom shall serve for a period of one year and until the next election of officers

The Board of Trustees shall appoint a President/Chief Executive Officer ("CEO") who shall serve as an ex-officio non-voting member of the Board of Trustees

These officers together with the Immediate Past-Chair and the Chair-Elect shall constitute the Executive Committee which shall meet ***at least*** bi-monthly (at least 6 meetings per year) which shall meet preferably opposite the month designated for Board meetings Members of the Executive Committee must attend ***at least*** four of the ***regularly scheduled*** meetings to continue to serve as an officer of the Corporation subject to the judgment of the Chair who for special circumstances may make exceptions to this rule

No person shall be elected to the office of Chair for more than two consecutive one-year terms The Board of Trustees shall designate an officer to be "Chair-Elect," who shall then serve as Chair following the end of the first or second year term, as the case may be, of the current Chair

Any officer may be removed by a majority of the Trustees in office whenever in their judgment the best interests of the Corporation will be served In the case of the failure of any officer to attend four (4) meetings of the Board per term year, the Board of Trustees may declare the office of such officer vacant Attendance may be by telephone or any other electronic medium utilized by the Board Any vacancy in any office occurring for any reason may be filled by the Board ***upon occurrence of the vacancy or by the Board*** or the Executive Committee whichever next meets An officer elected to fill a vacancy shall be elected for the unexpired term of the officer's predecessor

The Chair The Chair shall preside at all meetings of the Corporation and of the Board of Trustees, and shall perform such other duties as are usually incident to such office, or as may be required of him/her by the Board of Trustees

It shall be his/her further duty

(a) To appoint the chairs and members of all standing and special committees and to serve, *ex-officio,* as a member thereof

(b) To call special meetings of the Board of Trustees whenever he/she deems such meetings necessary or upon the written requests of 25% of the Board

(c) To make a written or oral report of the affairs of the Corporation at the annual meeting The Vice Chairs The Vice Chairs shall perform such duties as may be delegated to them or any one of them by the Chair In case of the death, resignation, removal from office or absence of the Chair, or in case the Board shall declare the disability of the Chair, the Board shall choose one of the Vice Chairs to perform all the duties of the Chair

The President/Chief Executive Officer The President/Chief Executive Officer ("CEO") shall be the CEO of the Corporation and shall report to the Board of Trustees

The Secretary The Secretary or the Secretary's designee in consultation with the CEO shall oversee keeping the records of the Corporation and of the Board of Trustees, and shall act as secretary of both bodies He/she shall send out notices, take care of correspondence, perform all duties incident to such office, and such other duties as may be required by the Board of Trustees

The Assistant Secretary The Assistant Secretary shall perform such duties as may be delegated to him/her by the Chair and/or Secretary In case of the death, resignation, removal from office or absence of the Secretary, the Assistant Secretary shall perform the duties of the Secretary

The Treasurer The Treasurer or the Treasurer's designee in consultation with the CEO shall have custody of the funds of the Corporation and shall make all disbursements as authorized by the Board of Trustees He/she shall oversee keeping a true and correct account of all receipt and disbursements of the Corporation, and shall report the financial condition of the Corporation monthly to the Board of Trustees He/she shall perform all duties incident to the office and such other duties as may be required of him/her by the Board of Trustees

The Assistant Treasurer The Assistant Treasurer shall perform such duties as may be delegated to him/her by the Chair and/or Treasurer In case of the death, resignation, removal from office or absence of the Treasurer, the Assistant Treasurer shall perform the duties of the Treasurer

ARTICLE VII
PRESIDENT/CHIEF EXECUTIVE OFFICER

The Board of Trustees shall have authority to employ a President/Chief Executive Officer ("CEO") of the Corporation The CEO shall be responsible for carrying out Board policies and programs, the operations of the Corporation, personnel management, compliance with all federal and state laws and regulations, and such other functions as are necessary for proper administration of the Corporation The CEO shall be charged with preparing requisite information for the appropriate committees of the Board with respect to the annual budget of the Corporation and with respect to matters which the Board may desire to study in the work of the Corporation In general, the CEO shall perform all duties incident to the position and such other duties as may be prescribed by the Board of Trustees from time to time The CEO shall in such capacity be, *ex-officio,* a nonvoting member of the Board of Trustees and of its committees, supervise the disbursement and expenditure of funds and retain the records of the Corporation, including all Board records, and provide all required Board notifications and correspondence The CEO shall serve at the will of the Board of Trustees and may be removed by the Trustees at any time for any reason, subject to the terms of any separate written agreement of employment

ARTICLE VIII
COMMITTEES

The standing committees shall be appointed by the Chair at the first meeting of the Board of Trustees following the annual election or as soon thereafter as may be practicable The Chairman and at least a majority of the total members of each committee shall be members of the Board of Trustees Other members of the standing committees need not be members of the Board of Trustees nor members of the Corporation A majority of the members of a committee shall constitute a quorum thereof The standing committees shall be as follows

Executive Committee The committee shall consist of the officers of the Board together with the immediate past Chair of the Corporation The committee shall have the power to act on any matters during intervals between meetings of the Board provided that a Board meeting cannot be convened in sufficient time to act thereon, and provided that no action shall be taken by the committee which shall conflict with existing decisions and policies of the Board The committee shall report any action taken by it to the Board at the meeting next following the taking of such action and may make recommendations for consideration by the Board at any meeting thereof

Finance and Audit Committees This committee shall consist of not less than five members, one of whom shall be the Treasurer who shall chair the committee It shall be the duty of the committee to review and propose to the Board annually ***the annual budget prepared on behalf of the Corporation prior to the beginning of each calendar year,*** to supervise all expenditures and report the same to the Board and to provide for the auditing of all accounts of the Corporation The committee shall review the annual budget prepared on behalf of the Corporation The committee shall have the power to invest and reinvest all funds of the Corporation, except those funds under the supervision of the Endowment Committee It shall report at least quarterly to the Trustees in detail the condition of such funds and the amounts and character of the investments held The Audit Committee shall consist of three (3) members of the Finance Committee appointed by the Board Chair The Audit Committee shall be responsible for identifying and recommending outside auditors to the Board for approval, reviewing and recommending approval of all financial audits of Cedar Village to the Board, and reviewing and making recommendations on all financial systems to the Board on a regular basis

<u>Medical Care Committee</u> This committee shall consist of not less than five members It shall oversee the Medical Program of Cedar Village and coordination of such program with other agencies

<u>Nominating Committee</u> This committee shall consist of not less than four (4) Trustees and two (2) members of the Jewish Community of Greater Cincinnati and Northern Kentucky who are not Trustees The membership from the Board shall include the Chair and/or the Chair-Elect

(a) It shall be the duty of the Nominating Committee to nominate candidates for Trustee to be elected at the Annual Meeting

(b) Thereafter, the Nominating Committee shall report its list of nominees to be presented or election at the Annual Meeting at the regular monthly meeting of the Board, at least one month prior to the Annual Meeting of the Corporation

(c) It shall be the duty of the Trustee members of the Nominating Committee to nominate at least one month prior to the Annual meeting candidates for officers to be elected by the Board of Trustees at the Annual Meeting of the Board Nominations for Trustee or officers may also be made by any five members of the Board respectively who shall submit in writing their nomination(s) to the Secretary of the Board at least ten (10) days before the ***<u>Annual Meeting</u>***

Residents' Program and Welfare Committee (Harkavy and Berg Committee) This committee shall consist of not less than five members It shall contribute to the development of social and recreational programs to be developed for the benefit of the residents and other persons

Religious Protocol and Rabbinic Advisory Committee***s*** The Religious Protocol Committee shall consist of not less than six members and may include Congregational Rabbis from the Congregations of Greater Cincinnati/Northern Kentucky It shall address religious protocol issues The Rabbinic Advisory Committee consisting of a Rabbinic representative of the Reform, Conservative and Orthodox Communities shall meet quarterly to advise the Religious Protocol Committee and the Board of Trustees

Endowment Committee This committee shall consist of not less than seven (7) members made up of the following

(a) The Chair of the Endowment Committee, appointed by the Chair of the Board of Trustees from the current members of the Endowment Committee, who shall serve a two-year term and may be appointed by the current Chair of the Board of Trustees to serve up to two additional two-year term

(b) The immediate past Chair of the Board of Trustees

(c) The then current Chair of the Board of Trustees

(d) The then current President of the Jewish Federation of Cincinnati

(e) The then current Treasurer of the Board of Trustees

(f) One member, who is not a Trustee of the Corporation, appointed by the Chair of the Endowment Committee, to serve for a two-year term

(g) One member, who is not a Trustee of the Corporation, appointed by the Chair of the Board of Trustees, to serve for a two-year term

Responsibilities The Committee shall oversee the investment of the Endowment Funds and, in connection therewith, may engage an investment consultant, as well as one or more investment managers or advisors

In addition to duties and obligations stated in any investment policy or spending policy adopted by the Board, the Endowment Committee shall have the following additional rights and duties:

(a) Authority to incur reasonable fees and expenses in conjunction with managing and overseeing the assets of the Endowment Fund These fees and expenses can include, but not be limited to consulting fees, management/advisory fees, accounting fees, custodial fees, and some sharing of the Corporation's development department expense

(b) Recommend to the Board of Trustees of the Corporation the conditions for accepting restricted endowments

(c) Submit an annual report to the Board of Trustees

The Committee shall recommend to the Board of Trustees for approval the spending policy of the income and/or principal of the Endowment Funds Copies of the Board approved spending and investment policies shall be Attachments A and B to these By-Laws A three-quarters (3/4) vote of the Trustees present in person at the respective meeting shall be required in order to disapprove and/or alter ***the spending policy or investment policy or*** any recommendation of the Endowment Committee Any disapproval or alteration by the Board of Trustees of a recommendation of the Endowment Committee shall not be effective unless written notice and an explanation of the proposed issue is provided to the members of the Board of Trustees at least fifteen (15) days in advance of the meeting at which the issue is to be addressed unless ***the fifteen day period, but not the advance notice, is*** waived by a simple majority of the Board Members present

All Endowment Funds shall be segregated from all operating and other funds of the Corporation and shall not be commingled with said funds

Any gift to the Corporation in the amount of Five Thousand Dollars ($5,000 00) or more shall, unless otherwise specified by the donor, be deposited into the Endowment Funds

Compensation Committee The Compensation Committee shall be composed of three (3) Board members appointed by the Board Chair whose duty it shall be to establish compensation for the Executive staff including the CEO, Administrator, and CFO The Board delegates responsibility for review and setting compensation ***of the Executive staff*** to the Compensation Committee

Other Special Committees Other Special Committees may be appointed by the Chair at the first meeting of the Board of Trustees following the annual meeting or as soon thereafter as may be practical The Chair and at least a majority of the total members of each such special committee shall be members of the Board of Trustees Other members of the special committees need not be members of the Board of Trustees A majority of the members of a special committee shall constitute a quorum thereof Special committees may include some or all of the following or such other committees as may be deemed necessary by the Chair

Annual Golf Outing Committee

Apartments Committee

Development Committee

Family Relations Committee

Food Services Committee

House and Grounds Committee

Insurance Committee

Legal Committee

Personnel or Human Resources Committee

Security Committee

ARTICLE IX
AUXILIARY ORGANIZATIONS

Organizations auxiliary to the Corporation may be established from time to time provided full details of the purposes and the extent of their activities are presented in writing to and approved by the Board of Trustees Said organizations and their activities shall thereafter at all times be subject to such restrictions and control as the Board of Trustees may determine

ARTICLE X
RELATIONSHIP WITH OTHER ORGANIZATIONS

In furtherance of its operations and to accomplish its purposes as declared herein the Corporation may cooperate, contract, and deal with other bodies and corporations, may assist and receive assistance therefrom, and may participate as a member agency in one or more federations or unions of tax-exempt, philanthropic organizations, but under no circumstances shall the Corporation surrender any portion of its autonomy or independence or in any degree diminish the sole responsibility of its Board of Trustees for its management and administration

ARTICLE XI
DISTRIBUTION OF ASSETS UPON DISSOLUTION

Upon dissolution of the Corporation all its funds and property, after payment of its legal obligations, shall be distributed and expended for charitable, religious, scientific, literary and educational purposes as specified in Section 501(c)(3) of the Internal Revenue Code, and no such funds or property shall inure to the benefit of any trustee or officer of the Corporation To the extent practicable such distributions shall be made to organizations located in or near Cincinnati, Ohio, which may be engaged in Jewish charitable, religious, scientific, literary, and educational activities of a kind similar to those in which the Corporation shall have been engaged

ARTICLE XII
INDEMNIFICATION OF TRUSTEES

Third Party Actions The Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative, including all appeals (other than an action, suit or proceeding by or in the right of the Corporation) by reason of the fact that he/she is or was a Trustee of the Corporation, a member of a Committee of the Corporation or a member of the Friends of Cedar Village against expenses (including attorneys' fees), judgments, decrees, fines, penalties, and amounts paid in settlement actually and reasonably incurred by him/her in connection with such action, suit, or proceeding if he/she acted in good faith and in a manner he/she reasonably believed to be in or not opposed to the best interests of the Corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe his/her conduct was unlawful The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he/she reasonably believed to be in or not opposed to the best interest of the Corporation and, with respect to any criminal action or proceeding, had reasonable cause to believe that his/her conduct was unlawful

1 Rights After Successful Defense To the extent that a Trustee, Committee Member or a member of the Friends of Cedar Village has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in Paragraph 1, or in defense of any claim, issue, or matter therein, he/she shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by him/her in connection therewith

2 Other Determination of Rights Except in a situation governed by Paragraph 2, any indemnification under Paragraph 1 (unless ordered by a court) shall be made by the Corporation only as authorized in the specific case upon a determination that indemnification of the Trustee is proper in the circumstances because he/she has met the applicable standard of conduct set forth in Paragraph 1 Such determination shall be made (a) by a majority vote of Trustees acting at a meeting at which a quorum consisting of Trustees who were not parties to such action, suit, or proceeding is present, or (b) if a such a quorum is not obtainable (or even if obtainable), and a majority of disinterested Trustees so directs, by independent legal counsel (compensated by the Corporation) in a written opinion

3 Advances of Expenses Expenses of each person indemnified hereunder incurred in defending a civil, criminal, administrative, or investigative action, suit, or proceeding (including all appeals), or threat thereof, shall, absent good cause, be paid by the Corporation in advance of the final disposition of such action, suit, or proceeding as authorized by the Board of Trustees, whether a disinterested quorum exists or not, upon receipt of an undertaking by or on behalf of the Trustee to repay such amount unless it shall ultimately be determined that he/she is entitled to be indemnified by the Corporation

4 Nonexclusiveness, Heirs The indemnification provided by this Article shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled as a matter of law or under Ohio law, the Articles, these regulations, any agreement, vote of members, any insurance purchased by the Corporation, or otherwise, both as to action in his/her official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Trustee and shall inure to the benefit of the heirs, legal representatives, executors, and administrators of such a person

5 Purchase of Insurance The Corporation may purchase and maintain insurance on behalf of any person who is or was a Trustee of the Corporation against any liability asserted against him/her and incurred by him/her in any such capacity, or arising out of his/her status as such, whether or not the Corporation would have the power to indemnify him/her against such liability under the provisions of this Article or of the Ohio Law Insurance coverage obtained for this purpose should provide the scope of coverage consistent with this Article 12

ARTICLE XIII
SABBATH AND HOLIDAY OBSERVANCE

1 Activities During the Jewish Sabbath and Jewish Holidays, there will be no officially sanctioned events which violate the Jewish Sabbath such as gardening, ceramics, playing of piano, etc , as long as residents can partake of these activities on an individual basis Example of activities that are allowed on the Jewish Sabbath and Jewish Holidays include, but are not limited to, sing-a-longs, nature walks, picnics, flower arranging, bean bag toss, board games such as chess, checkers, dominoes, etc

2 Central Common Areas and Satellite Lounges In the central common areas of Cedar Village, the Jewish Sabbath will be strictly observed There will be satellite lounges reasonably accessible to residents where they might watch television, play the radio, etc

3 Parking All parking facilities shall be available at all times

4 Jews Working on Sabbath and Holidays Jewish staff employees may at their option work on the Jewish Sabbath and Jewish Holidays

ARTICLE XIV
RABBIS OF CEDAR VILLAGE

Rabbis shall be hired by the Board of Trustees and shall be responsible to the Board through its CEO for providing religious services, pastoral care and education Remaining faithful to its historic past, Cedar Village maintains two sanctuaries, an egalitarian Reform/Conservative Temple and an Orthodox Synagogue Religious services in both sanctuaries take place on Sabbath and holidays Daily afternoon religious services are held in the Orthodox Synagogue

ARTICLE XV
ADMISSIONS

Persons may be admitted as residents of Cedar Village without regard to race, creed, religion, sex or national origin, provided, however, that preference shall at all times by given to applicants who seek to be residents who are members of the Jewish faith and their spouses

ARTICLE XVI
RULES OF ORDER

Robert's Rules of Order shall be the standing authority on questions of Parliamentary Law

ARTICLE XVII
AMENDMENTS

Notice in writing of any intention to consider amendments to the Regulations shall be mailed, facsimilied or emailed to each Trustee no less than fifteen (15) days in advance of the meeting of the Board of Trustees at which such amendment will be considered These Regulations may be amended, or new Regulations may be adopted, by (i) the affirmative vote of two-thirds of the number of the Trustees then serving and eligible to vote at a meeting in person of the Board of Trustees at which such amendment is considered

ARTICLE XVIII
CONFLICTS OF INTEREST

Each Trustee shall sign an annual statement setting forth all known conflicts of interest he or she may have with any fellow Trustee, vendor of Cedar Village, employee of Cedar Village, consultant or expert engaged by Cedar Village such that each Trustee's judgment may be based either favorably or against such other party for reasons independent of any other association and in the best interests of Cedar Village

Adopted ____________________________

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Chair of Board of Trustees

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