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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

2009Open to Public
Inspection**A** For the 2009 calendar year, or tax year beginning **JUN 1, 2009** and ending **MAY 31, 2010**

B Check if applicable: <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JEWISH HOME SERVICES, INC. Doing Business As JEWISH SENIOR LIFE SERVICES Number and street (or P.O. box if mail is not delivered to street address) Room/suite 15000 WEST TEN MILE ROAD City or town, state or country, and ZIP + 4 OAK PARK, MI 48237	D Employer identification number 38-2710545
	E Telephone number 248-967-4240	G Gross receipts \$ 3,200,912.
	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	H(c) Group exemption number ▶
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ WWW.JSLMI.ORG	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1986 M State of legal domicile: MI		

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: SERVICES TO SUPPORT OLDER ADULTS IN THE METROPOLITAN DETROIT AREA. INCLUDES A DAY PROGRAM FOR MEMORY
	2	Check this box <input type="checkbox"/> 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) 20
	4	Number of independent voting members of the governing body (Part VI, line 1b) 20
	5	Total number of employees (Part V, line 2a) 0
	6	Total number of volunteers (estimate if necessary) 50
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, line 34 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 1,622,337.
	9	Program service revenue (Part VIII, line 2g) 1,559,061.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 244.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 2,152.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 3,183,794.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
	14	Benefits paid to or for members (Part IX, column (A), line 4)
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 1,415,670.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 2,111,828.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 3,527,498.
	19	Revenue less expenses. Subtract line 18 from line 12 -343,704.
	Net Assets or Fund Balances	20
21		Total liabilities (Part X, line 26) 741,743.
22		Net assets or fund balances. Subtract line 21 from line 20 141,092.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of officer	Date 4-15-2011	
	ROCHELLE UPFAL, CEO Type or print name and title		
Paid Preparer's Use Only	Preparer's signature	Date 4-15-11	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 PLANTE & MORAN, PLLC P.O. BOX 307 SOUTHFIELD, MI 48037-0307		Preparer's identifying number (see instructions) P00842339 EIN ▶ Phone no. ▶ (248) 352-2500

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

932001 02-04-10

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

Form **990** (2009)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

SCANNED MAY 02 2011

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Part III Statement of Program Service Accomplishments

- 1 Briefly describe the organization's mission: **SEE SCHEDULE O FOR CONTINUATION**
JEWISH SENIOR LIFE OF METROPOLITAN DETROIT IS DEDICATED TO ENHANCING
THE QUALITY OF LIFE FOR OLDER ADULTS OF THE METROPOLITAN DETROIT
JEWISH COMMUNITY THROUGH THE PROVISION OF PERSONALIZED HIGH QUALITY
PROGRAMS AND SERVICES THAT SUPPORT THE AGING WITH DIGNITY AND CHOICE,
- 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 \$ **3,067,788.** including grants of \$) (Revenue \$ **1,559,061.**)
SERVICES TO SUPPORT OLDER ADULTS IN THE METROPOLITAN DETROIT AREA,
INCLUDING A DAY PROGRAM FOR MEMORY IMPAIRED CLIENTS AND IN-HOME SUPPORT
SERVICES.

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 **\$ 3,067,788.**

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
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		X
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		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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		X
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		X
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	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? 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.	X	
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	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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		X
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 United States? If "Yes," complete Schedule F, Part II		X
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 United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
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		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X

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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		X
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		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
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		X
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		X
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		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
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 direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
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	X	
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	X	
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		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
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.	X	

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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	0	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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	0	
2b	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)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
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)?		X
4b	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?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
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?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body	20	
b Enter the number of voting members that are independent	20	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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?		X
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?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process 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?		X
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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **MI**

18 Section 6104 requires an organization to make its Forms 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.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **LORENE SUIDAN - (248) 592-5022**
15000 W. TEN MILE RD, OAK PARK, MI 48237

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. 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

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 officer, director, or trustee.

(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			
NEIL GOROSH DIRECTOR	1.00	X						0.	0.	0.
CINDY SCHWARTZ DIRECTOR	1.00	X						0.	0.	0.
SANDY MUSKOVITZ DANTO DIRECTOR	1.00	X						0.	0.	0.
SUSAN HAROLD DIRECTOR	1.00	X						0.	0.	0.
MARK HAUSER DIRECTOR	1.00	X						0.	0.	0.
LEE HURWITZ DIRECTOR	1.00	X						0.	0.	0.
MARK KOWALSKY DIRECTOR	1.00	X						0.	0.	0.
LEA LUGER DIRECTOR	1.00	X						0.	0.	0.
BOB NAFTALY DIRECTOR	1.00	X						0.	0.	0.
LOWELL SALESIN DIRECTOR	1.00	X						0.	0.	0.
KAREN SOSNICK SCHOENBERG DIRECTOR	1.00	X						0.	0.	0.
ELI A. SCHERR DIRECTOR	1.00	X						0.	0.	0.
LAURENCE S. TISDALE DIRECTOR	1.00	X						0.	0.	0.
NATHAN UPFAL DIRECTOR	1.00	X						0.	0.	0.
JASON HIRSCH DIRECTOR	1.00	X						0.	0.	0.
FREDERICK BLECHMAN PRESIDENT	1.00	X		X				0.	0.	0.
JEFFREY FLEISCHMAN VICE PRESIDENT	1.00	X		X				0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(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			
NANCY SIEGEL HEINRICH VICE PRESIDENT	1.00	X		X				0.	0.	0.
LEO EISENBERG SECRETARY	1.00	X		X				0.	0.	0.
MARK DAVIDOFF TREASURER	1.00	X		X				0.	0.	0.
ANDREA ROSNER-NAJAR DIRECTOR OF RESIDENTIAL OPERATIONS	1.00			X				0.	97,321.	23,573.
LORENE SUIDAN FINANCE DIRECTOR	4.00			X				0.	88,888.	26,723.
MARSHA GOLDSMITH-KAMIN EXECUTIVE DIRECTOR	4.00			X				0.	216,483.	24,642.
RISA BRITTEN CHIEF OPERATING OFFICER	4.00			X				0.	168,518.	25,466.
CAROL ROSENBERG EXECUTIVE DIRECTOR	10.00			X				0.	150,099.	24,382.
1b Total								0.	721,309.	124,786.

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 **0**

- 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
- 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
- 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

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

- 1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. **NONE**

(A) Name and business address	(B) Description of services	(C) Compensation
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	0	

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	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	46,341.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,575,996.			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		1,622,337.			
Program Service Revenue	2 a	CATERING AND OTHER PRO	Business Code 623990	1,559,061.	1,559,061.		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		1,559,061.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		244.			244.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross Rents	(i) Real (ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ 46,341. of contributions reported on line 1c). See Part IV, line 18	a	17,118.			
	b	Less: direct expenses	b	17,118.			
	c	Net income or (loss) from fundraising events		0.			
	9 a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10 a	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				
11 a	MISC. REVENUE	900099	2,152.			2,152.	
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		2,152.				
12	Total revenue. See instructions.		3,183,794.	1,559,061.	0.	2,396.	

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				
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	1,228,513.	1,228,513.		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	187,157.	187,157.		
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	416,638.		416,638.	
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	1,430,386.	1,430,386.		
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	43,072.		43,072.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	17,779.	17,779.		
23 Insurance				
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 SUPPLIES	121,616.	121,616.		
b VEHICLE AND EQUIPMENT	75,873.	75,873.		
c BAD DEBT EXPENSE	5,377.	5,377.		
d INVESTMENT EXPENSE	1,087.	1,087.		
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	3,527,498.	3,067,788.	459,710.	0.
26 Joint costs. Check here <input type="checkbox"/> 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	5,092.	1	266,545.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	365,852.
	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		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	15,453.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 216,111.		
	b Less: accumulated depreciation	10b 157,536.	0.	10c 58,575.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	517,585.
	13 Investments - program-related. See Part IV, line 11	136,000.	13	136,000.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	141,092.	16	1,360,010.	
Liabilities	17 Accounts payable and accrued expenses		17	483,039.
	18 Grants payable		18	
	19 Deferred revenue		19	205,882.
	20 Tax-exempt bond liabilities		20	
	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	0.	25	52,822.
	26 Total liabilities. Add lines 17 through 25	0.	26	741,743.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	141,092.	27	409,515.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	208,752.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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	141,092.	33	618,267.
34 Total liabilities and net assets/fund balances	141,092.	34	1,360,010.	

Form 990 (2009)

Part XI Financial Statements and Reporting

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?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

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 separate 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?

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.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2009)

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 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 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						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

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						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14		%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15		%
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		<input type="checkbox"/>	
b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>	
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		<input type="checkbox"/>	
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		<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>	

Schedule A (Form 990 or 990-EZ) 2009

Part III Support Schedule for Organizations Described in Section 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.")					1696226.	1696226.
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					1559061.	1559061.
3 Gross receipts from activities that are not an unrelated trade or business under section 513					63,459.	63,459.
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					3318746.	3318746.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
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						0.
c Add lines 7a and 7b						0.
8 Public support (Subtract line 7c from line 6.)						3318746.

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					3318746.	3318746.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					244.	244.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b					244.	244.
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.)					2,152.	2,152.
13 Total support (Add lines 9, 10c, 11, and 12.)					3321142.	3321142.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	99.93 %
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	.01 %
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 ☒ **X**

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 ☐

Schedule A (Form 990 or 990-EZ) 2009

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 SERVICES, INC.

Employer identification number
38-2710545

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		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> 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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included 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 tax year ▶

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 section 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items

(check all that apply):

a ☐ Public exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other _____c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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 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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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					
b Contributions	184,892.				
c Net investment earnings, gains, and losses	25,700.				
d Grants or scholarships					
e Other expenditures for facilities and programs	12,528.				
f Administrative expenses					
g End of year balance	198,064.				

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

a Board designated or quasi-endowment ☐ _____ %b Permanent endowment ☒ 100.00 %c Term endowment ☐ _____ %

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

(i) unrelated organizations

(ii) related organizations

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

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

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				
b Buildings				
c Leasehold improvements				
d Equipment		216,111.	157,536.	58,575.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				58,575.

Schedule D (Form 990) 2009

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		
BENEFICIAL INTEREST IN		
ENDOWMENT FUNDS	198,065.	COST
INVESTMENTS HELD BY UNITED		
JEWISH FOUNDATION	319,520.	COST
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	517,585.	

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
INVESTMENT IN SUBSIDIARY	136,000.	COST
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶	136,000.	

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

(a) Description	(b) Book value
Total. (Column (b) must 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	
OTHER ACCRUED LIABILITIES	52,822.
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	52,822.

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 Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,183,794.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,527,498.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-343,704.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	820,879.
9	Total adjustments (net). Add lines 4 through 8	9	820,879.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	477,175.

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	3,424,515.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	240,721.
e	Add lines 2a through 2d	2e	240,721.
3	Subtract line 2e from line 1	3	3,183,794.
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	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,183,794.

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

1	Total expenses and losses per audited financial statements	1	3,527,498.
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	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	3,527,498.
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 must equal Form 990, Part I, line 18.)	5	3,527,498.

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, line 2; 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.

PART V, LINE 4: THE ORGANIZATION INTENDS TO USE ITS ENDOWMENT FUNDS TO

ENHANCE THE QUALITY OF LIFE FOR OLDER ADULTS OF THE METROPOLITAN DETROIT

JEWISH COMMUNITY.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

EQUITY ADJUSTMENT RELATED TO INVESTMENT: 25700.

EQUITY TRANSFERS FROM RELATED ORGANIZATIONS: 795179.

Part XIV Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

EQUITY TRANSFER FROM RELATED ORGANIZATIONS: 215021.

EQUITY ADJUSTMENT RELATED TO INVESTMENT: 25700.

Department of the Treasury
Internal Revenue Service

▶ **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.**

2009

Open To Public Inspection

Employer identification number
38-2710545

Part I

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

☐ Yes ☐ No

[illegible]

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.

Revenue		(a) Event #1 HOLOCAUST PROGRAM	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
1	Gross receipts	63,459.			63,459.
2	Less: Charitable contributions	46,341.			46,341.
3	Gross income (line 1 minus line 2)	17,118.			17,118.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	17,118.			17,118.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				17,118.
11	Net income summary. Combine line 3, column (d), and line 10				0.

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.

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

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?

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain: _____

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a		
10a		
11		
12		

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 of the third party:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? 17a

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

Schedule G (Form 990 or 990-EZ) 2009

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, line 23.

► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

JEWISH HOME SERVICES, INC.

Employer identification number

38-2710545

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (e.g., maid, chauffeur, chef)

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

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

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

☐ Independent compensation consultant

☐ Form 990 of other organizations

☐ Written employment contract

☐ Compensation survey or study

☐ 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?

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

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

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

Only section 501(c)(3) and 501(c)(4) organizations 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?

b Any related organization?

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?

b Any related organization?

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

8 Were any amounts reported in Form 990, Part VII, paid or accrued 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

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2009

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.

THE ORGANIZATION RELIED ON A RELATED ORGANIZATION THAT USED

THE FOLLOWING METHODS TO ESTABLISH THE COMPENSATION OF THE ORGANIZATION'S

CEO/EXECUTIVE DIRECTOR:

- COMPENSATION COMMITTEE

- FORM 990 OF OTHER ORGANIZATIONS

- COMPENSATION SURVEY OR STUDY

- APPROVAL BY THE BOARD OR COMPENSATION COMMITTEE

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 SERVICES, INC.

Employer identification number
38-2710545

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

IMPAIRED CLIENTS AND IN-HOME SUPPORT SERVICES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TO MAXIMIZE INDEPENDENCE AND EMBRACE JEWISH VALUES.

FORM 990, PART VI, SECTION A, LINE 2: NANCY SIGEL HEINRICH AND NATHAN

UPFAL, BUSINESS RELATIONSHIP.

**FORM 990, PART VI, SECTION B, LINE 11: THE BOARD OF DIRECTORS DELEGATED
THE RESPONSIBILITY OF REVIEWING THE FORM 990 TO THE AUDIT COMMITTEE. THE
AUDIT COMMITTEE REVIEWED THE RETURN WITH THE CHIEF EXECUTIVE OFFICER AND
CHIEF FINANCIAL OFFICER. THE FORM 990 WAS MADE AVAILABLE TO ALL MEMBERS OF
THE BOARD OF DIRECTORS TO REVIEW BEFORE IT WAS FILED.**

**FORM 990, PART VI, SECTION B, LINE 12C: CONFLICT OF INTEREST STATEMENTS
ARE COMPLETED AND SUBMITTED BY ALL OFFICERS AND BOARD MEMBERS ANNUALLY. ANY
OFFICER OR BOARD MEMBER WITH A POTENTIAL OR ACTUAL CONFLICT OF INTEREST
WOULD BE PROHIBITED FROM PARTICIPATING IN THE BOARD'S DELIBERATIONS AND
DECISIONS RELATING TO THE PERTINENT TRANSACTIONS. THE CONFLICT OF INTEREST
STATEMENTS ARE REVIEWED AND MAINTAINED IN THE OFFICE OF THE CHIEF FINANCIAL
OFFICER.**

**FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION OF EACH EXECUTIVE IS
REVIEWED ANNUALLY BY THE PERSONNEL COMMITTEE. THE COMMITTEE REVIEWS
MULTIPLE COMPARATIVE COMPENSATION SURVEYS OF SIMILARLY SIZED NONPROFIT**

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

Schedule O (Form 990) 2009

932211
02-09-10

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

2009Open to Public
Inspection

Name of the organization

JEWISH HOME SERVICES, INC.

Employer identification number
38-2710545

ORGANIZATIONS IN THE INDUSTRY TO DETERMINE COMPENSATION RECOMMENDATIONS TO
MAKE TO THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS REVIEWS AND
APPROVES COMPENSATION FOR EACH EXECUTIVE. THE COMPENSATION REVIEW PROCESS
WAS LAST CONDUCTED IN NOVEMBER 2009.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS
GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY, AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 2C

THE AUDIT PROCESS HAS NOT CHANGED IN THE CURRENT YEAR.

FORM 990, PART VII

THE FOLLOWING OFFICERS RECEIVED COMPENSATION FOR TIME SPENT WORKING ON
RELATED ORGANIZATIONS:

- MARSHA GOLDSMITH-KAMIN - 33.5 HOURS

- ANDREA ROSENER-NAJAR - 36.5 HOURS

- RISA BRITTEN - 33.5 HOURS

- LORENE SUIDAN - 33.5 HOURS

- CAROL ROSENBERG - 27.5 HOURS

SCHEDULE R, PART V, LINE 2

ALL NON-CASH TRANSFERS WERE VALUED USING THE BOOK VALUE OF THE ASSET
ACCORDING TO RELATED PARTY FINANCIAL INFORMATION.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
932211
02-03-10

Schedule O (Form 990) 2009

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 SERVICES, INC.

Employer identification number
38-2710545

JEWISH HOME SERVICES, INC.

Employer Identification number
38-2710545

Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

[illegible]

Part II

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
JAS HECHTMAN I NON-PROFIT CORPORATION - 20-1586884, 15000 WEST TEN MILE ROAD, OAK PARK, MI 48237	SENIOR APARTMENT RENTAL	MICHIGAN	501(C)(3)	9	JEWISH SENIOR LIFE OF METROPOLITAN DETROIT
JEWISH APARTMENTS AND SERVICES, PHASE IV, INC. - 38-2472562, 15000 WEST TEN MILE ROAD, OAK PARK, MI 48237	SENIOR APARTMENT RENTAL	MICHIGAN	501(C)(3)	9	JEWISH SENIOR LIFE OF METROPOLITAN DETROIT
JPA NON-PROFIT HOUSING CORPORATION - 38-2996765, 15000 WEST TEN MILE ROAD, OAK PARK, MI 48237	SENIOR APARTMENT RENTAL	MICHIGAN	501(C)(3)	9	JEWISH SENIOR LIFE OF METROPOLITAN DETROIT
JAS NON-PROFIT CORPORATION VI - 38-3487987 15000 WEST TEN MILE ROAD OAK PARK, MI 48237	SENIOR APARTMENT RENTAL	MICHIGAN	501(C)(3)	9	JEWISH SENIOR LIFE OF METROPOLITAN DETROIT
	SENIOR APARTMENT RENTAL	MICHIGAN	501(C)(3)	9	JEWISH SENIOR LIFE OF METROPOLITAN DETROIT

Schedule R (Form 990) 2009

Part IV Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		<input checked="" type="checkbox"/>
b Gift, grant, or capital contribution to other organization(s)		<input checked="" type="checkbox"/>
c Gift, grant, or capital contribution from other organization(s)		<input checked="" type="checkbox"/>
d Loans or loan guarantees to or for other organization(s)		<input checked="" type="checkbox"/>
e Loans or loan guarantees by other organization(s)		<input checked="" type="checkbox"/>
f Sale of assets to other organization(s)		<input checked="" type="checkbox"/>
g Purchase of assets from other organization(s)		<input checked="" type="checkbox"/>
h Exchange of assets		<input checked="" type="checkbox"/>
i Lease of facilities, equipment, or other assets to other organization(s)		<input checked="" type="checkbox"/>
j Lease of facilities, equipment, or other assets from other organization(s)		<input checked="" type="checkbox"/>
k Performance of services or membership or fundraising solicitations for other organization(s)		<input checked="" type="checkbox"/>
l Performance of services or membership or fundraising solicitations by other organization(s)		<input checked="" type="checkbox"/>
m Sharing of facilities, equipment, mailing lists, or other assets		<input checked="" type="checkbox"/>
n Sharing of paid employees		<input checked="" type="checkbox"/>
o Reimbursement paid to other organization for expenses		<input checked="" type="checkbox"/>
p Reimbursement paid by other organization for expenses		<input checked="" type="checkbox"/>
q Other transfer of cash or property to other organization(s)		<input checked="" type="checkbox"/>
r Other transfer of cash or property from other organization(s)		<input checked="" type="checkbox"/>

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of other organization(s)	(b) Transaction type (a-r)	(c) Amount involved
(1) JEWISH FEDERATION APARTMENTS, INC.	P	198,584.
(2) JAS HECHTMAN I NON-PROFIT CORPORATION	P	176,219.
(3) JEWISH APARTMENTS AND SERVICES, PHASE IV, INC.	P	159,668.
(4) JAS NON-PROFIT HOUSING CORPORATION VI	P	609,296.
(5) JEWISH FEDERATION APARTMENTS, INC.	O	1,077,077.
(6) JEWISH FEDERATION APARTMENTS, INC.	O	142,985.

1

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue)

[illegible]

Part IV Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a)	Name of other organization	(b)	Transaction type (a-r)	(c)	Amount involved
(7)	JEWISH SENIOR LIFE OF METROPOLITAN DETROIT	R		252,067.	
(8)	JSL FOUNDATION	R		215,021.	
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
(18)					
(19)					
(20)					
(21)					
(22)					
(23)					
(24)					

Schedule R-1 (Form 990) 2009

BCS/CD-511 (Rev. 12/05)

\$ 10 mich ELF

MICHIGAN DEPARTMENT OF LABOR & ECONOMIC GROWTH BUREAU OF COMMERCIAL SERVICES											
Date Received	(FOR BUREAU USE ONLY)										
AUG 06 2009	This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.										
<table border="1"> <tr> <td colspan="3">Name Brian Holt, Esq.</td> </tr> <tr> <td colspan="3">Address 840 West Long Lake Road, Suite 200</td> </tr> <tr> <td>City Troy</td> <td>State Michigan</td> <td>Zip Code 48098</td> </tr> </table>			Name Brian Holt, Esq.			Address 840 West Long Lake Road, Suite 200			City Troy	State Michigan	Zip Code 48098
Name Brian Holt, Esq.											
Address 840 West Long Lake Road, Suite 200											
City Troy	State Michigan	Zip Code 48098									
		FILED AUG 10 2009 Administrator BUREAU OF COMMERCIAL SERVICES EFFECTIVE DATE:									

Document will be returned to the name and address you enter above.
If left blank document will be mailed to the registered office.

RESTATED ARTICLES OF INCORPORATION

Pursuant to the provisions of Act 162, Public Acts of 1982, the undersigned corporation executes the following Restated Articles:

- A. The present name of the corporation is: Jewish Home Services, Inc.
- B. The corporation identification number (CID) assigned by the Bureau is: 712-535
- C. The former name of the corporation was Jewish Home Aging Services, Inc.
- D. The date of filing of the original Articles of Incorporation was June 17, 1986.

The following Restated Articles of Incorporation supersede the Articles of Incorporation as amended and shall be the Articles of Incorporation for the corporation:

Article 1

The name of the corporation is Jewish Home Services, Inc. (the "Corporation").

Article 2

Subject to any limitations set forth in the Michigan Nonprofit Corporation Act as now in effect or as it may be amended or replaced from time to time hereafter (the "Act"), or these articles of incorporation or the bylaws of the Corporation, the purpose of the Corporation is to receive and administer funds for the benefit of, and to otherwise support, promote, advance and strengthen, those housing and aging care providers of which it is a member or otherwise affiliated.

The Corporation's activities will be subject to the following limitations and restrictions:

1. The Corporation shall not engage in any activity which is prohibited under the Act. The Corporation shall not engage in any activity not permitted to be carried on by an organization which is (i) described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any future Federal tax code (the "Code"), and which is exempt from Federal income tax under Section 501(a) of the Code or (ii) by an organization contributions to which are deductible under Section 170(c)(2) of the Code.
2. The Corporation is organized exclusively to perform those charitable, religious, educational, and scientific purposes permitted under Section 501(c)(3) of the Code, including the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Code.
3. The Corporation is intended to be, and shall be operated and conducted as, an organization which is exempt from federal income taxation under Code Section 501(c)(3).
4. The Corporation shall be organized and operated as an organization which is other than a private foundation (within the meaning of Code Section 509(a)).
5. The Corporation is not organized for pecuniary profit. No part of the net earnings of the Corporation shall inure to the benefit of its directors, trustees, officers, or other private individuals, except that the Corporation may pay reasonable compensation for services rendered and make payments and distributions in furtherance of its charitable purpose as set forth in these Articles of Incorporation.
6. The Corporation shall not participate or intervene, in any manner, in any political campaign on behalf of or in opposition to any candidate for public office. No substantial or significant part of the activities of the Corporation shall constitute the carrying on of propaganda, or otherwise attempting to influence legislation.
7. No substantial part of the activities of the Corporation shall consist of providing commercial type insurance.

Article 3

The Corporation is organized upon a non-stock basis.

The description and value of the Corporation's real property assets are: None.

The description and value of the Corporation's personal property assets are: Cash in the amount of \$5,093.86.

The valuation of the above assets was as of March 31, 2009.

The Corporation is to be financed by any combination of gifts, grants, contributions, and bequests from persons other than disqualified persons (as defined in Code Section 4946) and by any proceeds derived from the performance of services and other activities related to the Corporation's tax-exempt purposes.

The Corporation is organized on a membership basis.

Article 4

The address of the registered office is 15000 West Ten Mile Road, Oak Park, Michigan 48237.

The name of the resident agent is Risa Britten .

Article 5

The duration of the Corporation is perpetual.

Article 6

The Board of Directors shall have full power to authorize the purchase, sale, exchange, mortgage and pledge of any and all property, personal, real or mixed, owned by the Corporation, and the power to authorize the execution of any and all legal instruments to effectuate such power. Any and all legal instruments made in behalf of the Corporation, shall be executed in the name of the Corporation by any officer of Corporation

Article 7

A. No part of the net earnings of the Corporation shall be distributed to, or inure to the benefit of, any director or officer of the Corporation, contributor or individual as prohibited by Section 501 (c)(3) of the Code, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of the corporation.

B. Upon dissolution of the Corporation, no member, trustee, officer, or other private individual shall receive, or be entitled to receive, any distribution or division of the remaining property and assets, or the proceeds thereof, of the Corporation. Upon dissolution of the Corporation, after payment or reservation of adequate funds for payment of the Corporation's debts and obligations, all remaining property and assets of the Corporation shall be distributed to one or more organizations which are then qualified as organizations described in Code Section 501(c)(3), as selected by the Corporation's board of directors.

Article 8

When a compromise, an arrangement, or a plan of reorganization is proposed between the Corporation and its creditors or members, a court of equity jurisdiction within the State of Michigan may order a meeting of the affected creditors or members. The Corporation, a creditor or member of the Corporation, or a receiver appointed for the Corporation may apply to the court for a meeting. The meeting shall be summoned in such manner as the court directs. If a majority in number representing 3/4 in value of the affected creditors or 3/4 of the affected members agree to a compromise or arrangement, the compromise, arrangement, or reorganization of this Corporation resulting from the compromise or arrangement, if approved by the court, shall be binding on all the creditors and members, and also on this Corporation.

Article 9

To the fullest extent permitted under the Act, no volunteer director or volunteer officer of the Corporation shall be personally liable to the Corporation or its members for monetary damages for breach of such director's or officer's fiduciary duty; provided, however, that nothing in this Article 9 shall be construed to eliminate or limit the personal liability of a volunteer director or a volunteer officer of the Corporation for: (1) a breach of the director's or officer's duty of loyalty to the Corporation; (2) acts or omissions either not in good faith or that involve intentional misconduct or knowing violation of law; (3) a violation of Section 551(1) of the Act; (4) a transaction from which the director or officer derived an improper personal benefit; (5) an act or omission occurring prior to the date that these Amended and Restated Articles of Incorporation are filed with the Administrator; and/or (6) an act or omission that is grossly negligent.

Article 10

To the fullest extent permitted under the Act, the Corporation assumes the liability to any person other than the Corporation or its members for all acts or omissions of a volunteer director occurring on or after the date that these Amended and Restated Articles of Incorporation are filed with the Administrator incurred in the good faith performance of the volunteer director's duties. To the fullest extent permitted under the Act, a claim for monetary damages for a breach of a volunteer director's duty to any person other than the Corporation or its members shall not be brought or maintained against a volunteer director; but such a claim shall be brought or maintained instead against the Corporation, which shall be liable for the breach of the volunteer director's duty.

Article 11

In addition to the Corporation's assumption of liability pursuant to Article 10, and to the fullest extent permitted under the Act, the Corporation assumes the liability for all acts or omissions of a volunteer director, a volunteer officer or other volunteer occurring on or after the date that these Amended and Restated Articles of Incorporation are filed with the Administrator if all of the following conditions are met: (1) the volunteer was acting or reasonably believed he

or she was acting within the scope of his or her authority; (2) the volunteer was acting in good faith; (3) the volunteer's conduct did not amount to gross negligence or willful and wanton misconduct; (4) the volunteer's conduct was not an intentional tort; and (5) the volunteer's conduct was not a tort arising out of the ownership, maintenance, or use of a motor vehicle for which tort liability may be imposed as provided in section 3135 of the Insurance Code of 1956, Act No. 218 of the Public Acts of 1956, being section 500.3135 of the Michigan Compiled Laws. To the fullest extent permitted under the Act, a claim for monetary damages for a volunteer director's, volunteer officer's, or other volunteer's acts or omissions shall not be brought or maintained against a volunteer director, volunteer officer or other volunteer. The claim shall be brought and maintained against the Corporation.

Article 12

A. In the event that the Act is hereafter amended to authorize corporate action further eliminating or limiting the personal liability of volunteer directors, volunteer officers or other volunteers, then the liability of a volunteer director, a volunteer officer or other volunteer shall be eliminated or limited to the fullest extent then permitted by the Act.

B. Any repeal or modification of Articles 9, 10 or 11 or this Article 12 shall not adversely affect any right or protection of any volunteer director, volunteer officer or other volunteer of the Corporation pursuant to Articles 9, 10 or 11 or this Article 12 existing at the time of, or for or with respect to, any acts or omissions occurring before the effective date of such repeal or modification.

C. As used in these Article of Incorporation: (i) the term "volunteer director" shall be defined here as in the Act; (ii) the term "volunteer officer" shall mean an individual, other than a volunteer director, who has been elected or appointed as an officer of the Corporation (e.g., President, Vice President, Secretary, Treasurer, Assistant Secretary and Assistant Treasurer) and who does not receive compensation or any other type of consideration for the services other than reimbursement for expenses actually incurred; and (iii) the term "other volunteer" shall mean an individual who is neither a volunteer director nor a volunteer officer, and who does not receive compensation or any other type of consideration for services other than reimbursement for expenses actually incurred.

COMPLETE SECTION (a) IF THE RESTATED ARTICLES DO NOT FURTHER AMEND THE ARTICLES OF INCORPORATION; OTHERWISE, COMPLETE SECTION (b).

a. ☐ These Restated Articles of Incorporation were duly adopted on the _____ day of _____, 2009, in accordance with the provisions of Section 642 of the Act by the vote of the Members of the Corporation at a duly called meeting, with the necessary number of votes being cast in favor of these Restated Articles of Incorporation. These Restated Articles of Incorporation only restate and integrate and do not further amend the provisions of the Articles of Incorporation as heretofore amended and there is no material discrepancy between those provisions and the provisions of these Restated Articles.

b. ☒ These Restated Articles of Incorporation were duly adopted on the 31st day of March, 2009, in accordance with the provisions of Section 642 of the Act. These Restated Articles of Incorporation restate, integrate, and do further amend the provisions of the Articles of Incorporation and (check one of the following):

☒ were duly adopted by the shareholders, the members, or the directors (if organized on a nonstock directorship basis). The necessary number of votes were cast in favor of these Restated Articles of Incorporation

☐ were duly adopted by written consent of all the shareholders or members entitled to vote in accordance with Section 407(3) of the Act.

☐ were duly adopted by the written consent of all the directors pursuant to Section 525 of the Act as the corporation is organized on a directorship basis.

☐ were duly adopted by the written consent of the shareholders or members having not less than the minimum number of votes required by statute in accordance with Section 407(1) and (2) of the Act. Written notice to shareholders or members who have not consented in writing has been given. (Note: Written consent by less than all of the shareholders or members is permitted only if such provision appears in the Articles of Incorporation.)

Signed this 5th day of June, 2009.

By: Mark Kowalsky
Name: Mark Kowalsky
Its: President

Preparer's Name: Brian Holt, Esq.

Business telephone number: (248) 879-2000