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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 private foundations)

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013, 2013, and ending 06-30-2014

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization JEWISH COMMUNITY SERVICES INC		D Employer identification number 52-0607909	
	Doing Business As			
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 5750 PARK HEIGHTS AVENUE		E Telephone number (410) 466-9200	
	City or town, state or province, country, and ZIP or foreign postal code BALTIMORE, MD 21215		G Gross receipts \$ 14,439,627	
	F Name and address of principal officer BARBARA LEVY GRADET 5750 PARK HEIGHTS AVENUE BALTIMORE, MD 21215		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list (see instructions) H(c) Group exemption number ▶	
I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀(insert no) ☐ 4947(a)(1) or ☐ 527				
J Website: ▶ WWW.JCSBALTIMORE.ORG				
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶			L Year of formation 1942	M State of legal domicile MD

Part I

Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities THROUGH THE PROGRAMS AND SERVICES OF JEWISH COMMUNITY SERVICES, FAMILIES AND INDIVIDUALS WILL BE SUPPORTED IN MEETING BASIC NEEDS FOR ECONOMIC SUFFICIENCY, IN LIVING INDEPENDENTLY, IN ACHIEVING MENTAL HEALTH AND COMPETENCE, AND IN FEELING SUPPORTED BY AND CONNECTED TO THE JEWISH COMMUNITY IN WAYS THAT ARE MEANINGFUL TO THEM		
		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	25
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	25
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	265
	6	Total number of volunteers (estimate if necessary)	6	250
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	11,346,702	12,112,933
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,654,149	1,747,160
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	38,597	75,764
12		Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	369,245	321,412
			13,408,693	14,257,269
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,981,571	2,016,162
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	9,245,693	9,897,600
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶227,630		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,138,147	2,312,201
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	13,365,411	14,225,963
	19	Revenue less expenses Subtract line 18 from line 12	43,282	31,306
			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	7,226,575	8,212,211
	21	Total liabilities (Part X, line 26)	815,332	1,005,177
	22	Net assets or fund balances Subtract line 21 from line 20	6,411,243	7,207,034

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			2015-02-23 Date	
	JONATHAN DAVIDOV TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name JULIA FLANNERY CPA		Preparer's signature	Date	Check ☐ if self-employed PTIN P00928918
	Firm's name ▶ MCGLADREY LLP				Firm's EIN ▶ 42-0714325
	Firm's address ▶ 100 INTERNATIONAL DRIVE SUITE 1400 BALTIMORE, MD 21202				Phone no (410) 246-9300
May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No					

Part III

Statement of Program Service Accomplishments

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

☐

☒

1

Briefly describe the organization's mission

PLEASE REFER TO SCHEDULE O

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 3,635,691 including grants of \$ 19,441) (Revenue \$ 286,280)

PLEASE REFER TO SCHEDULE O SPECIAL NEEDS SERVICES

4b

(Code) (Expenses \$ 2,366,973 including grants of \$ 1,981,457) (Revenue \$ 23,332)

PLEASE REFER TO SCHEDULE O FINANCIAL ASSISTANCE

4c

(Code) (Expenses \$ 2,240,047 including grants of \$) (Revenue \$ 1,366,581)

PLEASE REFER TO SCHEDULE O THERAPY AND MENTAL HEALTH SERVICES

(Code) (Expenses \$ 1,337,442 including grants of \$ 15,264) (Revenue \$ 25,405)

SERVICE COORDINATION SERVICE COORDINATION IS A LABOR INTENSIVE SERVICE PROVIDED TO ABOUT 1,600 HOUSEHOLDS ANNUALLY THAT CONSISTS OF ARRANGING, COORDINATING, MONITORING AND ADVOCATING FOR THE FULL ARRAY OF SERVICES NECESSARY TO MEET THE CLIENT'S NEEDS SERVICE COORDINATION ENCOMPASSES A RANGE OF CONCRETE AND SUPPORTIVE SERVICES, WHICH MAY INCLUDE BUT ARE NOT LIMITED TO ADVOCACY, INFORMATION AND REFERRAL, ASSESSMENT, CLIENT EDUCATION, BUDGETING AND FINANCIAL MANAGEMENT/ASSISTANCE, SERVICE COORDINATION AS WELL AS ASSISTANCE WITH HOUSING, TRANSPORTATION, OR IN-HOME SERVICES THESE SERVICES ARE DESIGNED TO FOSTER INDEPENDENCE AND SUPPORT THE CLIENT'S HIGHEST POSSIBLE LEVEL OF FUNCTIONING OFTEN TIMES SERVICE COORDINATION CAN ONLY BE EFFECTIVE WHEN SUPPORTIVE COUNSELING OR THERAPY IS A CRITICAL COMPONENT IN THIS PROCESS

(Code) (Expenses \$ 1,205,800 including grants of \$) (Revenue \$ 29,703)

CAREER SERVICES CAREER SERVICES HELPS EMPOWER INDIVIDUALS TO ACHIEVE AND MAINTAIN ECONOMIC SELF-SUFFICIENCY THROUGH EMPLOYMENT AND/OR ENTREPRENEURSHIP CAREER COACHING, JOB DEVELOPMENT, CAREER ASSESSMENTS AND RESUME SERVICES ARE PROVIDED TO INDIVIDUALS SEEKING EMPLOYMENT OR A CHANGE OF JOBS JOB COACHING AND SPECIALIZED ASSESSMENTS ARE ALSO PROVIDED FOR INDIVIDUALS WITH SPECIAL NEEDS CAREER SERVICES PROVIDES SERVICES FOR ABOUT 1,260 INDIVIDUALS ANNUALLY

(Code) (Expenses \$ 1,844,702 including grants of \$) (Revenue \$ 106,218)

COMMUNITY CONNECTION ACCESS, PREVENTION EDUCATION, VOLUNTEER SERVICES AND CARE MANAGEMENT ACCESS SERVICES THESE PROGRAMS SERVE AS THE CRITICAL GATEWAY TO THE AGENCY ACCESS SPECIALISTS AND INTAKE CLINICIANS PROVIDE THE INITIAL DOOR TO SERVICES AND ASSIST THE COMMUNITY WITH LINKAGE TO THE SPECIFIC PROGRAMS AND SERVICES THEY NEED DURING FY 2014, STAFF ANSWERED ABOUT 4,000 REQUESTS FOR INFORMATION AND REFERRAL AND PROVIDED OVER 1,100 IN DEPTH INTAKES FOR JCS SERVICES CONSULTATION SERVICES AND SUPPORT GROUPS ARE ALSO PROVIDED TO MAINTAIN AND ENCOURAGE THE HEALTHY GROWTH AND DEVELOPMENT OF CHILDREN AND FAMILIES AND TO ADDRESS LIFE CYCLE ISSUES PREVENTION EDUCATION STAFF WORKS TO EDUCATE THE COMMUNITY ABOUT THE EFFECTS OF RISKY BEHAVIOR AND PROVIDES APPROPRIATE SUPPORTS TO REDUCE THE INCIDENCE OF RISKY BEHAVIORS INCLUDING USE OF ALCOHOL AND OTHER DRUGS, HIV EXPOSURE, BULLYING, EATING DISORDERS, ETC THE JOIN FOR TEENS PROGRAM REACHES OUT TO "AT RISK" TEENS TO PROVIDE RESOURCES, SAFE RECREATIONAL ACTIVITIES AND PROGRAMS TO REDUCE THE INCIDENTS OF RISKY BEHAVIORS IN-PERSON PROGRAMS RESULT IN ABOUT 9,000 IN-PERSON CONTACTS A YEAR AND THERE ARE ABOUT 8,500 HITS ON SPECIALLY DESIGNED WEB-SITES A MONTH VOLUNTEER SERVICES THESE PROGRAMS MEET CLIENT AND AGENCY NEEDS BY PROVIDING AND SUPPORTING MEANINGFUL VOLUNTEER OPPORTUNITIES AND PLACEMENTS SOME SERVICES INCLUDE THE BIG BROTHER/BIG SISTER MATCH PROGRAM, MITZVAH MOBILITY (A DRIVER SERVICE FOR THE ELDERLY AND FRAIL) AND PRO-BONO PROFESSIONAL SERVICES ABOUT 250 VOLUNTEERS PROVIDED APPROXIMATELY 8,000 HOURS OF VOLUNTEER SERVICES VOLUNTEER HOURS ARE VALUED AT \$185,840 TO JCS CARE MANAGEMENT CARE MANAGERS (CERTIFIED NURSES AND SOCIAL WORKERS) SUPPORT INDIVIDUALS IN THEIR DESIRE TO LIVE IN THEIR OWN HOMES OR OTHER SETTINGS WITH AS MUCH INDEPENDENCE, SAFETY AND DIGNITY AS POSSIBLE TOWARD MAXIMIZING THE QUALITY OF LIFE CONSULTATIONS, ASSESSMENTS AND/OR ONGOING CARE MANAGEMENT SERVICES WERE PROVIDED TO 79 INDIVIDUALS IN FY 2014

4d

Other program services (Describe in Schedule O)

(Expenses \$ 4,387,944 including grants of \$ 15,264) (Revenue \$ 161,326)

4e

Total program service expenses

12,630,655

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 (see instructions)? 	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, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
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 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9 Yes	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	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 (see instructions)	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	No
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
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b 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

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

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	290	
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?	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.	265	
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 (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, 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)?		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for 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?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
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?		No
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?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	25	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent	25	
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	No
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 governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	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	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
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 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?	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed▶MD
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 made these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶JOAN ROTH CHIEF ADMINISTRATIVE OFFICER 5750 PARK HEIGHTS AVE BALTIMORE,MD 212150000 (410)843-7387

Part VII

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

List all of the organization's **current** key employees, if any See 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 neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(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			
(1) HARRIET BERG PRESIDENT	10 00	X		X				0	0	0
(2) RONALD ATTMAN FIRST VICE PRESIDENT	10 00	X		X				0	0	0
(3) JONATHAN N DAVIDOV VP/SECRETARY/TREASURER	10 00	X		X				0	0	0
(4) ALLISON J MAGAT VICE PRESIDENT	10 00	X		X				0	0	0
(5) ELAINE SNYDER VICE PRESIDENT	10 00	X		X				0	0	0
(6) EMILE A BENDIT MD DIRECTOR	2 00	X						0	0	0
(7) JESSICA BRONFEIN DIRECTOR	2 00	X						0	0	0
(8) RAFAEL CHIKVASHVILI PHD DIRECTOR	2 00	X						0	0	0
(9) STEVEN CZINN MD DIRECTOR	2 00	X						0	0	0
(10) JOEL T FINK DIRECTOR	2 00	X						0	0	0
(11) HOWARD GARTNER DIRECTOR	2 00	X						0	0	0
(12) TED GROSS DIRECTOR	2 00	X						0	0	0
(13) ELIZABETH G JACOBS DIRECTOR	2 00	X						0	0	0
(14) MARCY K KOLODNY DIRECTOR	2 00	X						0	0	0
(15) BONNIE L KROSIN DIRECTOR	2 00	X						0	0	0
(16) ELIZABETH R MINKIN DIRECTOR	2 00	X						0	0	0
(17) JUDY MORRISON DIRECTOR	2 00	X						0	0	0

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	662,308	0	83,869

2 Total number of individuals (including but not limited to those listed in Item 1) who received or are to receive more than \$100,000 of reportable compensation from the organization. **4**

3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
DR BRETT GREENBERGER, 7009 JEWEL HAND CIRCLE COLUMBIA MD 21044	PSYCHIATRY	128,622

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►1

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a6,410,000			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e3,317,464			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f2,385,469			
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f		12,112,933		
Program Service Revenue	2a	COUNSELING FEES	Business Code 624100	1,149,927	1,149,927	
	b	HOUSING FEES	624200	240,003	240,003	
	c	PSYCHIATRY FEES	624100	154,787	154,787	
	d	CONSULTATION FEES	900099	119,126	119,126	
	e	GROUP FEES	900099	26,193	26,193	
	f	All other program service revenue		57,124	57,124	
	g	Total. Add lines 2a-2f		1,747,160		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		25,640	
4		Income from investment of tax-exempt bond proceeds				
5		Royalties				
6a		Gross rents	(i) Real (ii) Personal			
b		Less rental expenses				
c		Rental income or (loss)				
d		Net rental income or (loss)				
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other 232,482			
b		Less cost or other basis and sales expenses	182,358			
c		Gain or (loss)	50,124			
d		Net gain or (loss)		50,124		50,124
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a			
b		Less direct expenses	b			
c		Net income or (loss) from fundraising events				
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	OTHER	900099	231,053		231,053	
b	REIMBURSEMENTS	900099	73,878	73,878		
c	RELIEF REFUNDS	900099	16,481	16,481		
d	All other revenue					
e	Total. Add lines 11a-11d		321,412			
12	Total revenue. See Instructions		14,257,269	1,837,519	0	306,817

Part IX

Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	2,016,162	2,016,162		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	462,535	147,133	241,836	73,566
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.	7,433,715	6,927,137	401,037	105,541
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	244,591	229,485	11,958	3,148
9	Other employee benefits.	1,206,186	1,104,681	78,430	23,075
10	Payroll taxes.	550,573	495,287	43,192	12,094
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	40		40	
c	Accounting.	45,000		45,000	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	64,978		64,978	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	603,186	536,597	66,589	
12	Advertising and promotion.	20,902	4,611	9,989	6,302
13	Office expenses.	91,693	14,812	73,177	3,704
14	Information technology.	316,857	271,917	44,940	
15	Royalties.				
16	Occupancy.	628,576	567,476	61,100	
17	Travel.	128,715	121,961	6,754	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	10,360	9,169	1,191	
20	Interest.				
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	60,101	51,866	8,235	
23	Insurance.	110,629	24,583	86,046	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O).				
a	CAPITAL FUND CONTRIBUTIONS	101,000		101,000	
b	CLIENT PROGRAM EXPENSES	66,291	66,291		
c	SUBSCRIPTIONS AND DUES	30,707	9,610	21,097	
d	PROGRAM EXPENSES	29,771	29,771		
e	All other expenses	3,395	2,106	1,089	200
25	Total functional expenses. Add lines 1 through 24e.	14,225,963	12,630,655	1,367,678	227,630
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			1,722	1	1,722
	2	Savings and temporary cash investments			944,498	2	694,727
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			904,396	4	994,046
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) 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			59,169	9	50,489
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	1,159,556			
	b	Less accumulated depreciation	10b	896,308	254,794	10c	263,248
	11	Investments—publicly traded securities			33,140	11	34,901
	12	Investments—other securities See Part IV, line 11			4,839,000	12	6,111,889
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			189,856	15	61,189
16	Total assets. Add lines 1 through 15 (must equal line 34)			7,226,575	16	8,212,211	
Liabilities	17	Accounts payable and accrued expenses			751,926	17	935,519
	18	Grants payable				18	
	19	Deferred revenue			63,406	19	69,658
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
	22	Loans and other payables to 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			815,332	26	1,005,177
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			3,226,686	27	3,391,413
	28	Temporarily restricted net assets			2,890,207	28	3,496,071
	29	Permanently restricted net assets			294,350	29	319,550
	Organizations that do not follow SFAS 117 (ASC 958), 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			6,411,243	33	7,207,034
	34	Total liabilities and net assets/fund balances			7,226,575	34	8,212,211

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	14,257,269
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,225,963
3	Revenue less expenses Subtract line 2 from line 1	3	31,306
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,411,243
5	Net unrealized gains (losses) on investments	5	764,485
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	7,207,034

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2c	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	Yes	
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?		No
3b	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		

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.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization JEWISH COMMUNITY SERVICES INC	Employer identification number 52-0607909
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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 described in section 170(b)(1)(A)(i).
2	☐	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
3	☐	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
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 - Non-functionally integrated
e	☐	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	☐	If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
g	☐	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? (ii) A family member of a person described in (i) above? (iii) A 35% controlled entity of a person described in (i) or (ii) above?
h	☐	Provide the following information about the supported organization(s)

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

(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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	11,272,726	11,114,844	11,127,398	11,346,702	12,112,933	56,974,603
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	11,272,726	11,114,844	11,127,398	11,346,702	12,112,933	56,974,603
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						56,974,603

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	11,272,726	11,114,844	11,127,398	11,346,702	12,112,933	56,974,603
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	27,213	20,606	20,770	9,879	25,640	104,108
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)	128,665	168,619	222,431	369,245	321,412	1,210,372
11 Total support (Add lines 7 through 10)						58,289,083
12 Gross receipts from related activities, etc (see instructions)					12	8,262,433
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 2013 (line 6, column (f) divided by line 11, column (f))	14	97 740 %
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	98 140 %
16a 33 1/3% support test—2013. 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—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶	
17a 10%-facts-and-circumstances test—2013. 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—2012. 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 IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2013. 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—2012. 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. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test		
Return Reference	Explanation	

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
► Attach to Form 990. ► See separate instructions. ► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization JEWISH COMMUNITY SERVICES INC	Employer identification number 52-0607909
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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? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No	

Part II

Conservation Easements. Complete if the organization answered "Yes" 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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) 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 (ASC 958) 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 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 XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" 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 XIII and complete the following table
- | | |
|----|---------|
| | Amount |
| 1c | 25,056 |
| 1d | 373,029 |
| 1e | 357,629 |
| 1f | 40,456 |
- 2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☒ No
- b

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

☐

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	4,839,000	4,020,298	331,264	268,041	229,684
b Contributions	809,180	532,162	3,848,591	21,200	
c Net investment earnings, gains, and losses	775,271	522,788	-85,025	54,821	50,831
d Grants or scholarships					
e Other expenditures for facilities and programs	311,562	236,248	74,532	12,798	12,474
f Administrative expenses					
g End of year balance	6,111,889	4,839,000	4,020,298	331,264	268,041

- 2

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

Board designated or quasi-endowment

46 230 %
- b

Permanent endowment

5 220 %
- c

Temporarily restricted endowment

48 550 %
- The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations

3a(i)

Yes

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 XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,159,556	896,308	263,248
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				263,248

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	8,546,776
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	764,485
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	764,485
3	Subtract line 2e from line 1	3	7,782,291
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	64,978
b	Other (Describe in Part XIII)	4b	6,410,000
c	Add lines 4a and 4b	4c	6,474,978
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	14,257,269

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	14,160,985
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 XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	14,160,985
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	64,978
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	64,978
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	14,225,963

Part XIII

Supplemental Information

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, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART IV, LINE 1B	THE ORGANIZATION IS INVOLVED IN THE MANAGEMENT OF THE ASSETS OF INDIVIDUALS ASSETS BEING HELD BY THE ORGANIZATION ARE \$40,456 AND \$25,056 AT JUNE 30, 2014 AND 2013, RESPECTIVELY
PART V, LINE 4	THE ASSOCIATED JEWISH CHARITIES OF BALTIMORE, AN UNRELATED ENTITY, HOLDS THE ENDOWMENT FOR THE BENEFIT OF THE JCS. DRAWS FROM JCS'S ENDOWMENTS ARE USED TO SUPPORT THE PROGRAMMATIC AND ADMINISTRATIVE NEEDS OF THE AGENCY AND TO PROVIDE DIRECT ASSISTANCE TO CLIENTS. ENDOWMENTS MAY SUPPORT OPERATIONS FALLING WITHIN THE REGULAR POLICIES AND PROCESS OF THE AGENCY OR MAY SUPPORT CLIENTS IN MEETING EXTRA-ORDINARY NEEDS. SOME DESIGNATED FUNDS ALSO PROVIDE COLLEGE SCHOLARSHIPS WHICH ARE AWARDED ACCORDING TO AN OPEN, COMPETITIVE PROCESS.
PART X, LINE 2	THE ORGANIZATION HAS ADOPTED THE ACCOUNTING STANDARD ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, WHICH ADDRESSES THE DETERMINATION OF WHETHER TAX BENEFITS CLAIMED OR EXPECTED TO BE CLAIMED ON A TAX RETURN SHOULD BE RECORDED IN THE FINANCIAL STATEMENTS. UNDER THIS POLICY, THE ORGANIZATION MAY RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY-THAN-NOT THAT THE TAX POSITION WOULD BE SUSTAINED ON EXAMINATION BY TAXING AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. MANAGEMENT EVALUATED THE ORGANIZATION'S TAX POSITIONS AND CONCLUDED THAT IT HAS TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH PROVISIONS OF THIS GUIDANCE. THE ORGANIZATION IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR THE U.S. FEDERAL, STATE, OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE JUNE 30, 2011.
PART XI, LINE 4B - OTHER ADJUSTMENTS	APPROPRIATIONS FROM THE ASSOCIATED 6,410,000

[illegible]

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization
JEWISH COMMUNITY SERVICES INC

Employer identification number
52-0607909

Part I General Information on Grants and Assistance

1

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

☒ Yes ☐ No

2

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2

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

▶

3

Enter total number of other organizations listed in the line 1 table

▶

Part III

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

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
See Additional Data Table					

Part IV

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

Return Reference	Explanation
PART I, LINE 2	THE PRIMARY MEANS OF MONITORING FINANCIAL ASSISTANCE EXPENDITURES IS THROUGH THE JCS FINANCIAL ASSISTANCE RECORD FOR ONGOING ASSISTANCE, RECORDS ARE REVIEWED EVERY THREE MONTHS BY THE WORKER WITH HIS/HER SUPERVISOR AND ACT AS TOOLS FOR PLANNING FUTURE FINANCIAL INDEPENDENCE AGGREGATED DATA IS COLLECTED MONTHLY AND SHARED PERIODICALLY WITH FUNDERS TO CONTRIBUTE TO THE UNDERSTANDING OF FINANCIAL NEED IN THE JEWISH COMMUNITY

Additional Data

Software ID:
Software Version:
EIN: 52-0607909
Name: JEWISH COMMUNITY SERVICES INC

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
SUBSIDIZED HOME CARE	119	882,065			
DISABILITIES PROGRAMS	2	19,441			
SUBSIDIZED TRANSPORTATION	23	19,284			
CAMP SUBSIDIES	15	21,774			
COLLEGE SCHOLARSHIPS	7	40,500			
EMERGENCY ASSISTANCE - HOLOCAUST SURVIVORS	87	25,814			
GENERAL CASH ASSITANCE	328	849,190			
FOOD CERTIFICATES	298		142,830	FMV	FOOD CERTIFICATES & FOOD BAGS
IMMIGRANT RESETTLEMENT	13	15,264			

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.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
JEWISH COMMUNITY SERVICES INC

Employer identification number
52-0607909

Part I

Questions Regarding Compensation

		Yes	No
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 idemnification 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 in 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	1b	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III		
	☒ Compensation committee ☐ 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?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes
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	No
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 Regulations 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 duplicate copies if additional space is 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(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 as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)BARBARA GRADET EXECUTIVE DIRECTOR	(i)	256,695	5,125	2,974	25,200	3,845	293,839	0
	(ii)	0	0	0	0	0	0	0
(2)JOAN ROTH CHIEF ADMIN OFFICER	(i)	137,542	2,600	1,309	5,842	20,248	167,541	0
	(ii)	0	0	0	0	0	0	0
(3)KAREN NETTLER DIR COMM CONNECTION	(i)	138,969	2,600	1,302	5,827	17,774	166,472	0
	(ii)	0	0	0	0	0	0	0

Part III **Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 4B	BARBARA GRADET PARTICIPATES IN A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN THE AMOUNT SET ASIDE FOR HER, BUT NOT VESTED IS INCLUDED IN SCHEDULE J, PART II, COLUMN C \$15,000 WAS RECEIVED FROM THE PLAN DURING THE YEAR

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization JEWISH COMMUNITY SERVICES INC	Employer identification number 52-0607909
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Return Reference	Explanation
FORM 990, PART III LINE 1	THROUGH THE PROGRAMS AND SERVICES OF JEWISH COMMUNITY SERVICES, FAMILIES AND INDIVIDUALS WILL BE SUPPORTED IN MEETING BASIC NEEDS FOR ECONOMIC SUFFICIENCY, IN LIVING INDEPENDENTLY, IN ACHIEVING MENTAL HEALTH AND COMPETENCE, AND IN FEELING SUPPORTED BY AND CONNECTED TO THE JEWISH COMMUNITY IN WAYS THAT ARE MEANINGFUL TO THEM

Return Reference	Explanation
FORM 990, PART III, LINE 4A	THE SPECIAL NEEDS SERVICE CONSISTS OF THREE PROGRAMS THE ALTERNATIVE LIVING UNITS (ALU), WHICH PROVIDE 24-HOUR RESIDENTIAL SERVICES FOR 27 INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES, SUPPORTED LIVING PROGRAM, WHICH OFFERS SUPPORTIVE SERVICES (BUDGETING, SOCIALIZATION, ETC) TO INDIVIDUALS WITH ABOUT 55 INDIVIDUALS WITH BOTH COGNITIVE AND PHYSICAL DISABILITIES IN THEIR HOMES, AND THE SPECIAL NEEDS CASE MANAGEMENT/ THERAPY PROGRAM, WHICH OFFERS COUNSELING AND CASE MANAGEMENT SERVICES TO ABOUT 40 INDIVIDUALS AND FAMILIES OF INDIVIDUALS WITH BOTH DEVELOPMENTAL AND PHYSICAL DISABILITIES DEPENDING UPON THE NATURE AND SEVERITY OF THE DISABILITY, THESE SERVICES ARE PROVIDED IN CLIENTS' HOMES AND IN THE COMMUNITY THE PROGRAMS OBJECTIVE IS TO ENABLE CLIENTS TO IMPROVE AND MAINTAIN SELF-SUFFICIENCY AND QUALITY OF LIFE

Return Reference	Explanation
FORM 990, PART III, LINE 4B	JCS PROVIDES FINANCIAL ASSISTANCE TO INDIVIDUALS AND FAMILIES TO ENABLE THEM TO ARRIVE AT GOALS THAT HELP THEM MOVE TOWARDS FINANCIAL SELF-SUFFICIENCY. THESE GOALS ARE DEVELOPED BY AND AGREED UPON BY THE INDIVIDUAL/FAMILY AND THE JCS STAFF. JCS PROVIDES FINANCIAL ASSISTANCE IN A SENSITIVE MANNER THAT PRESERVES THE DIGNITY OF APPLICANTS WHILE PROVIDING ACCOUNTABILITY FOR THE DISBURSEMENT OF THESE COMMUNITY FUNDS. FINANCIAL ASSISTANCE IS FREQUENTLY PROVIDED ON AN EMERGENCY BASIS YET OCCASIONALLY, ON-GOING FINANCIAL AID IS NECESSARY. FINANCIAL ASSISTANCE IS ONLY PROVIDED AS PART OF A COMPREHENSIVE PLAN DRAWN UP TOGETHER BY THE SOCIAL WORKER/CASE MANAGER AND THE CLIENT THAT INCLUDES BOTH SHORT-TERM AND LONG-TERM GOALS. IN TOTAL, ASSISTANCE WAS PROVIDED TO ABOUT 600 HOUSEHOLDS DURING FY 2014. IN ADDITION, WITHIN ITS FINANCIAL ASSISTANCE PROGRAM, JCS SUBSIDIZES PERSONAL CARE SERVICES WHICH HELP ELDERLY, FRAIL INDIVIDUALS REMAIN IN THEIR HOMES. DURING FY 2014, 146 INDIVIDUALS RECEIVED THIS ASSISTANCE.

Return Reference	Explanation
FORM 990, PART III, LINE 4C	THE THERAPY PROGRAM PROVIDES MENTAL HEALTH AND THERAPEUTIC SERVICES TO AGENCY CLIENTS IN ADDITION TO OFFICE-BASED SERVICES. SERVICES MAY BE PROVIDED IN CLIENTS' HOMES AND IN THE COMMUNITY THE PROGRAM'S OBJECTIVE IS TO ENABLE CLIENTS TO IMPROVE AND MAINTAIN SELF-SUFFICIENCY AND QUALITY OF LIFE PSYCHIATRY SERVICES AND HOME BASED PSYCHIATRIC REHABILITATION SERVICES ARE ALSO PROVIDED DURING FY 2014, THERAPY STAFF SAW APPROXIMATELY 1,500 CLIENTS ABOUT 680 INDIVIDUALS WERE SEEN BY PSYCHIATRY STAFF AND 30 RECEIVED PSYCHIATRIC REHABILITATION SERVICES

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE EXECUTIVE DIRECTOR AND CHIEF ADMINISTRATIVE OFFICER WILL SIGN THE AGENCY'S TAX RETURNS PRIOR TO FILING WITH THE IRS THE AUDIT SUB-COMMITTEE OF THE BUDGET AND ADMINISTRATION COMMITTEE, WILL REVIEW THE FORM 990 BEFORE IT IS SENT TO THE BOARD OF DIRECTORS AND TO THE IRS

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	EACH TRUSTEE, OFFICER, COMMITTEE MEMBER AND EMPLOYEE IN A POSITION TO INFLUENCE OR VOTE ON JEWISH COMMUNITY SERVICES ("JCS") POLICY OR EXPENDITURES (A "KEY INDIVIDUAL") SHALL COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE TO FULLY AND COMPLETELY DISCLOSE THE MATERIAL FACTS ABOUT ANY ACTUAL OR POTENTIAL CONFLICTS OF INTEREST. THE DISCLOSURE STATEMENT SHALL BE COMPLETED UPON HIS/HER ASSOCIATION WITH THE AGENCY, AND SHALL BE UPDATED ANNUALLY THEREAFTER. THE CONFLICT OF INTEREST STATEMENTS SHALL BE FILED WITH THE OFFICIAL CORPORATE RECORDS OF THE AGENCY. WITH RESPECT TO ANY PROPOSED CONTRACT OR OTHER TRANSACTION BETWEEN JCS AND ONE OR MORE KEY INDIVIDUALS, FAMILY MEMBERS, OR RELATED ENTITIES, WHICH IS CONSIDERED BY THE BOARD OF DIRECTORS, THE OFFICERS, OR ANY COMMITTEE OF JCS FOR AUTHORIZATION, APPROVAL OR RATIFICATION, THE FOLLOWING RULES SHALL APPLY: 1. FULL DISCLOSURE, IN WRITING, OF THE RELATIONSHIP OR INTEREST SHALL BE MADE BY THE KEY INDIVIDUAL TO THE PRESIDENT OF THE BOARD AND TO THE CHAIRMAN OF ANY COMMITTEE ACTING ON THE CONTRACT OR TRANSACTION. 2. THE CONTRACT OR TRANSACTION SHALL BE CONSIDERED PROPERLY AUTHORIZED, APPROVED OR RATIFIED ONLY IF THERE IS A FAVORABLE VOTE OF A MAJORITY OF JCS TRUSTEES, OFFICERS OR COMMITTEE MEMBERS (WHICHEVER GROUP IS ACTING ON THE CONTRACT OR TRANSACTION) PRESENT AND VOTING AT SUCH MEETING. THE PERSON HAVING A CONFLICT SHALL VACATE THE ROOM IN WHICH THE MATTER IS BEING VOTED UPON AND SHALL NOT PARTICIPATE IN THE FINAL DELIBERATION OR DECISION REGARDING THE MATTER, OTHER THAN TO BE AVAILABLE TO PRESENT FACTUAL INFORMATION OR RESPOND TO QUESTIONS. 3. THE KEY INDIVIDUAL WHO HAS SUCH A RELATIONSHIP OR INTEREST SHALL NOT BE COUNTED IN DETERMINING THE EXISTENCE OF A QUORUM FOR THE PURPOSE OF VOTING UPON THE CONTRACT OR TRANSACTION AT ANY MEETING. 4. THE MINUTES OF THE MEETING SHALL REFLECT THAT THE CONFLICT DISCLOSURE WAS MADE, THE VOTE TAKEN, AND WHERE APPLICABLE, THE ABSTENTION FROM VOTING AND PARTICIPATION OF THE KEY INDIVIDUAL. IF THE BOARD OF DIRECTORS HAS REASON TO BELIEVE THAT AN INTERESTED PARTY HAS FAILED TO DISCLOSE AN ACTUAL OR POTENTIAL CONFLICT OF INTEREST, IT SHALL INFORM THE PERSON OF THE BASIS FOR SUCH BELIEF AND TAKE THE APPROPRIATE ACTION. THE CHIEF ADMINISTRATIVE OFFICER AND CHAIR OF THE BOARD BUDGET AND ADMINISTRATION COMMITTEE ARE RESPONSIBLE FOR MAKING SURE THAT THIS POLICY IS COMPLIED WITH IF A CONFLICT ARISES WITH AN INTERESTED PARTY.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION OF THE EXECUTIVE DIRECTOR IS DETERMINED AND DOCUMENTED BY THE JCS BOARD PRESIDENT, GENERALLY IN CONSULTATION WITH THE FIRST VICE-PRESIDENT, AND REVIEWED BY THE ASSOCIATED'S INDEPENDENT COMPENSATION COMMITTEE IN ORDER TO ASSURE THAT THE COMPENSATION IS APPROPRIATE TO THE POSITION, INDEPENDENT COMPARABLE COMPENSATION DATA IS REFERENCED WITHIN GENERAL GUIDELINES SET BY JCS' BOARD OF DIRECTORS, THE EXECUTIVE DIRECTOR DETERMINES AND DOCUMENTS THE COMPENSATION OF OTHER EXECUTIVE STAFF (THE CAO AND THE OUTCOME AREA DIRECTORS) EXECUTIVE STAFF COMPENSATION IS REVIEWED BY THE JCS BOARD PRESIDENT IN ORDER TO ASSURE THAT THE COMPENSATION IS APPROPRIATE TO THE POSITION, INDEPENDENT COMPARABLE COMPENSATION DATA IS REFERENCED

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE FOLLOWING DOCUMENTS ARE PROVIDED TO THE PUBLIC UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D) - GOVERNING DOCUMENTS - CONFLICT OF INTEREST POLICY - AUDITED FINANCIAL STATEMENTS UNAUDITED ESTIMATED STATEMENTS MAY BE PROVIDED TO SELECT FUNDERS