

Return of Organization Exempt From Income Tax

2008

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

For the **2008** calendar year, or tax year beginning **7/01**, **2008**, and ending **6/30**, **2009**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See specific instructions.	JEWISH FAMILY & CHILDREN'S SERVICES 2150 POST STREET SAN FRANCISCO, CA 94115	D Employer Identification Number 94-1156528
F Name and address of principal officer: DR. ANITA FRIEDMAN SAME AS C ABOVE			E Telephone number (415) 449-1200
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			G Gross receipts \$ 36,097,894.
J Website: ▶ WWW.JFCS.ORG			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 <small>If 'No,' attach a list. (see instructions)</small>
K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of Formation: 1904 M State of legal domicile: CA

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: <u>THE PROVISION OF SOCIAL SERVICES TO CHILDREN, FAMILIES AND OLDER ADULTS IN THE SAN FRANCISCO BAY AREA.</u>		
Activities & Governance	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	30
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	30
	5	Total number of employees (Part V, line 2a)	5	948
	6	Total number of volunteers (estimate if necessary)	6	1,800
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	11,607,238.	12,194,685.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18,580,575.	18,486,384.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	416,459.	-1,022,830.
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-299,134.	-199,770.
	12		30,901,417.	29,458,469.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,268,587.	1,501,247.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	22,076,767.	22,821,100.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>2,037,350.</u>		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	9,045,709.	6,051,581.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	32,391,063.	30,373,928.	
19	Revenue less expenses. Subtract line 18 from line 12	-1,489,646.	-915,459.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Year	End of Year
	21	Total liabilities (Part X, line 26)	58,451,231.	57,278,884.
	22	Net assets or fund balances. Subtract line 21 from line 20	21,662,727.	23,424,382.
22		36,788,504.	33,854,502.	

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	▶ _____		Date
	Signature of officer		
	▶ MARGA DUSED AU		CFO
	Type or print name and title.		
Paid Preparer's Use Only	Preparer's signature ▶ BRUCE J. WRIGHT	Date	Preparer's identifying number (see instructions) N/A
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ GOOD & FOWLER, LLP ▶ 262 GRAND AVENUE ▶ SOUTH SAN FRANCISCO, CA 94080		EIN ▶ N/A
			Phone no. ▶ (650) 872-7600

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

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

THE PROVISION OF SOCIAL SERVICES TO CHILDREN, FAMILIES AND OLDER ADULTS IN THE SAN FRANCISCO BAY AREA.

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

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

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 \$ 12,410,312. including grants of \$) (Revenue \$)

OLDER ADULTS: JFCS' SENIORS-AT-HOME, WINNER OF THE AMERICAN SOCIETY ON AGING'S NATIONAL AWARD FOR INNOVATION AND EXCELLENCE IN GERIATRIC CARE, IS THE BAY AREA'S PREMIER PROVIDER OF COMPREHENSIVE, CARING SERVICES TO HELP OLDER ADULTS LIVE SAFE, HAPPY, HEALTHY LIVES IN THEIR OWN HOMES. SENIORS-AT-HOME'S FULL RANGE OF SERVICES INCLUDES COMPLETE CARE COORDINATION; HOME CARE, PERSONAL ATTENDANTS AND SKILLED NURSING; HOSPICE AND PALLIATIVE CARE; MONEY MANAGEMENT AND CONSERVATORSHIPS; INDIVIDUAL AND FAMILY COUNSELING; KOSHER MEALS-ON-WHEELS MEAL DELIVERY; PRACTICAL SUPPORT ASSISTANCE WITH TRANSPORTATION, HOME REPAIRS, MEAL PREPARATION, SHOPPING AND HOUSEKEEPING; WELLNESS EDUCATION; CAREGIVERS' SUPPORT; BEREAVEMENT AND HEALING SERVICES; CAFE BY THE BAY AND OTHER HOLOCAUST SURVIVORS' SUPPORT SERVICES; MSSP AND LINKAGES; VOLUNTEER SERVICES AND HOLIDAY VISITORS.

4b (Code:) (Expenses \$ 6,250,885. including grants of \$) (Revenue \$)

CHILDREN AND FAMILIES: THROUGH OUR PARENTS PLACE FAMILY RESOURCE CENTERS, PARENTS PLACE EXPRESS; CENTERS FOR SPECIAL NEEDS; EARLY CHILDHOOD MENTAL HEALTH; ON THE MARK MENTORING PROGRAM; ADOPTION CONNECTION; DREAM HOUSE TRANSITIONAL HOUSING; CHILD TRAUMA TRAINING INSTITUTE; FINANCIAL AID CENTER PROVIDING SCHOLARSHIPS, CAMPERSHIPS AND EMERGENCY FINANCIAL ASSISTANCE; FAMILY MEDIATION CENTER, AND FAMILY AND CHILD COUNSELING SERVICES, JFCS HELPS TO BUILD AND NURTURE HEALTHY, SELF-SUSTAINING FAMILIES, AND ENSURES THAT AT-RISK CHILDREN GET THE EARLY INTERVENTION AND ASSISTANCE THAT THEY NEED.

4c (Code:) (Expenses \$ 3,811,922. including grants of \$) (Revenue \$)

REFUGEES: THROUGH OUR COMPREHENSIVE EMIGRE SERVICES, JFCS WARMLY WELCOMES IMMIGRANTS AND REFUGEES, HELPING THEM TO BUILD NEW LIVES AND BECOME ACTIVE, INVOLVED MEMBERS OF THEIR NEW COMMUNITY. JFCS EMIGRE PROGRAMS INCLUDE BILINGUAL MENTAL HEALTH SERVICES, CITIZENSHIP ASSISTANCE, LEGAL ASSISTANCE, REFUGEE RESETTLEMENT AND IMMIGRATION SERVICES, CLUB NOON, EMIGRE YOUTH DEVELOPMENT PROGRAM, AND OUR L'CHAIM SENIOR SERVICES AND L'CHAIM ADULT DAY HEALTH CENTER.

4d Other program services. (Describe in Schedule O.) SEE SCHEDULE O

(Expenses \$ 3,654,022. including grants of \$) (Revenue \$)

4e Total program service expenses \$ 26,127,141. (Must equal Part IX, Line 25, column (B).)

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)? <i>If 'Yes,' complete Schedule A</i>	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	<input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i>		<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If 'Yes,' complete Schedule C, Part II</i>		<input checked="" type="checkbox"/>
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? <i>If 'Yes,' complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I</i>	<input checked="" type="checkbox"/>	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i>		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i>		<input checked="" type="checkbox"/>
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? <i>If 'Yes,' complete Schedule D, Part IV</i>		<input checked="" type="checkbox"/>
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i>	<input checked="" type="checkbox"/>	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	<input checked="" type="checkbox"/>	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII</i>	<input checked="" type="checkbox"/>	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i>		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If 'Yes,' complete Schedule F, Part I</i>		<input checked="" type="checkbox"/>
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? <i>If 'Yes,' complete Schedule F, Part II</i>		<input checked="" type="checkbox"/>
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? <i>If 'Yes,' complete Schedule F, Part III</i>	<input checked="" type="checkbox"/>	
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If 'Yes,' complete Schedule G, Part I</i>		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i>	<input checked="" type="checkbox"/>	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i>		<input checked="" type="checkbox"/>
20 Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H</i>		<input checked="" type="checkbox"/>
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>	<input checked="" type="checkbox"/>	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>	<input checked="" type="checkbox"/>	
23 Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? <i>If 'Yes,' complete Schedule J</i>	<input checked="" type="checkbox"/>	
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, and that was issued after December 31, 2002? <i>If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25</i>		<input checked="" type="checkbox"/>
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? <i>If 'Yes,' complete Schedule L, Part I</i>		<input checked="" type="checkbox"/>
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If 'Yes,' complete Schedule L, Part I</i>		<input checked="" type="checkbox"/>
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? <i>If 'Yes,' complete Schedule L, Part II</i>		<input checked="" type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III</i>		<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If 'Yes,' complete Schedule L, Part IV.</i>	28a	X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If 'Yes,' complete Schedule L, Part IV.</i>	28b	X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If 'Yes,' complete Schedule L, Part IV.</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>	29	X
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	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>	31	X
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	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? <i>If 'Yes,' complete Schedule R, Part I.</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i>	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>	35	X
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	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? <i>If 'Yes,' complete Schedule R, Part VI.</i>	37	X

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Form 990 (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.		
	1a 181		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
	2a 948		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
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
b	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
b	If 'Yes,' enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	X	
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	X	
h	For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	X	
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		X
b	Did the organization make any distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from other members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) nonexempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12b	

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Part VI Governance, Management and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

		Yes	No
<i>For each 'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.</i>			
1a	Enter the number of voting members of the governing body		30
1b	Enter the number of voting members that are independent		30
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
7b	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:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9a	Does the organization have local chapters, branches, or affiliates?		X
9b	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?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 . . . SEE SCHEDULE O	X	
11	Is there any officer, director or 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

		Yes	No
12a	Does the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. . . . SEE SCHEDULE O	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:		
15a	The organization's CEO, Executive Director, or top management official?	X	
15b	Other officers of key employees of the organization? . . . SEE SCHEDULE O Describe the process in Schedule O. (see instructions)	X	
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
16b	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. Disclosures

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 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. **SEE SCHEDULE O**
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ MARGA DUSEDAU 2150 POST STREET SAN FRANCISCO CA 94115 (415) 449-1200

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

1 a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List 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) or 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 officer, director, trustee, or key employee.

(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			
ALEXANDER LUSHTAK DIRECTOR	2	X					0.	0.	0.	
BARBARA FARBER DIRECTOR	2	X					0.	0.	0.	
SCOTT KAY DIRECTOR	2	X					0.	0.	0.	
JOSEPH ALOUF DIRECTOR	2	X					0.	0.	0.	
CLAIRE M SOLOT DIRECTOR	2	X					0.	0.	0.	
DON FRIEND DIRECTOR	2	X					0.	0.	0.	
DOUG WINTHROP DIRECTOR	2	X					0.	0.	0.	
ANITA FRIEDMAN EXECUTIVE DIREC	45			X			333,638.	0.	118,000.	
DR. CARL GRUNFELD DIRECTOR	2	X					0.	0.	0.	
DR. INGRID TAUBER DIRECTOR	2	X					0.	0.	0.	
DR. RAQUEL NEWMAN PRESIDENT	2	X		X			0.	0.	0.	
GALINA MILOSLAVSKY SECRETARY	2	X		X			0.	0.	0.	
HARVEY SCHLOSS PAST PRESIDENT	2	X					0.	0.	0.	
MARK S. MENELL TREASURER	2	X		X			0.	0.	0.	
IAN ALTMAN DIRECTOR	2	X					0.	0.	0.	
MARSHA W. JACOBS DIRECTOR	2	X					0.	0.	0.	
LELA SARNAT, PHD DIRECTOR	2	X					0.	0.	0.	

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

(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			
LUBA TROYANOVSKY DIRECTOR	2	X					0.	0.	0.	
MICHAEL JANIS DIRECTOR	2	X					0.	0.	0.	
RONALD N. KAHN DIRECTOR	2	X					0.	0.	0.	
SHARON L. LITSKY DIRECTOR	2	X					0.	0.	0.	
MICHAEL KAPLAN VICE PRESIDENT	2	X			X		0.	0.	0.	
NANCY GOLDBERG VICE PRESIDENT	2	X			X		0.	0.	0.	
PAUL GELBURD DIRECTOR	2	X					0.	0.	0.	
PAUL M CRANE DORFMAN DIRECTOR	2	X					0.	0.	0.	
JAN MAISEL DIRECTOR	2	X					0.	0.	0.	
KAREN PELL DIRECTOR	2	X					0.	0.	0.	
JAMES SHAPIRO DIRECTOR	2	X					0.	0.	0.	
SUSAN KOLB VICE PRESIDENT	2	X			X		0.	0.	0.	
SUZY COLVIN DIRECTOR	2	X					0.	0.	0.	
1 b Total							1,241,449.	0.	256,949.	

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 14

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual.	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If 'Yes,' complete Schedule J for such person	5	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.

(A) Name and business address	(B) Description of Services	(C) Compensation
BELI DELI, INC. 8105 EDGWATER DRIVE, STE 109 OAKLAND, CA 94621	FOOD SERVICE	249,448.
SF ART DEPARTMENT 795 FOLSOM STREET SAN FRANCISCO, CA 94107	GRAPHIC DESIGN	191,884.
REGENTS OF UC INFANT-PARENT PROGRAM P.O. BOX 0897 SAN FRANCISCO, CA	PROFESSIONAL SERVICE	111,101.

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ► 3

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	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c	596,819.				
	d Related organizations	1 d					
	e Government grants (contributions)	1 e					
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	11,597,866.				
	g Noncash contribns included in lns 1a-1f: \$		1,979,343.				
h Total. Add lines 1a-1f ▶			12,194,685.				
PROGRAM SERVICE REVENUE	2 a <u>PROGRAM SERVICE FEES</u>	Business Code	18,475,001.	18,475,001.			
	b <u>LOAN INTEREST INCOME</u>		11,383.	11,383.			
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f ▶			18,486,384.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts) ▶		195,613.			195,613.	
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
	6 a Gross Rents	(i) Real	(ii) Personal				
		198,557.					
		b Less: rental expenses		321,908.			
		c Rental income or (loss)		-123,351.			
	d Net rental income or (loss) ▶			-123,351.			-123,351.
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		4,744,627.					
		b Less: cost or other basis and sales expenses		5,955,431.	7,639.		
		c Gain or (loss)		-121,080.	-7,639.		
	d Net gain or (loss) ▶			-1,218,443.			-1,218,443.
	8 a Gross income from fundraising events (not including \$ 596,819. of contributions reported on line 1c). See Part IV, line 18	a		185,751.			
		b Less: direct expenses	b	354,447.			
c Net income or (loss) from fundraising events ▶			-168,696.			-168,696.	
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 <u>MISCELLANEOUS INCOME</u>			92,277.			92,277.	
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d ▶			92,277.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶			29,458,469.	18,486,384.	0.	-1,222,600.	

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.	175,080.	175,080.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22.	1,266,967.	1,266,967.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16.	59,200.	59,200.		
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	451,638.	0.	451,638.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	17,899,278.	15,806,525.	834,311.	1,258,442.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions).	986,108.	615,211.	293,477.	77,420.
9 Other employee benefits.	2,077,922.	1,886,261.	105,503.	86,158.
10 Payroll taxes.	1,406,154.	1,233,999.	78,572.	93,583.
11 Fees for services (non-employees).				
a Management.				
b Legal.	105,356.	100,927.	4,245.	184.
c Accounting.	68,866.	60,387.	3,887.	4,592.
d Lobbying.				
e Prof fundraising svcs. See Part IV, ln 17.				
f Investment management fees.				
g Other.	1,128,066.	813,437.	115,310.	199,319.
12 Advertising and promotion.	183,326.	162,747.	614.	19,965.
13 Office expenses.	534,208.	483,081.	24,317.	26,810.
14 Information technology.				
15 Royalties.				
16 Occupancy.	1,438,557.	1,316,755.	52,003.	69,799.
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	137,616.	88,284.	45,770.	3,562.
20 Interest.	87,222.	433.	86,789.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	1,179,186.	1,094,629.	39,634.	44,923.
23 Insurance.	316,773.	259,623.	44,733.	12,417.
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 CLIENT TRANSPORTATION	397,020.	389,323.	5,498.	2,199.
b PRINTING AND PUBLICATIONS	193,048.	84,628.	8,782.	99,638.
c POSTAGE AND SHIPPING	124,232.	81,142.	8,272.	34,818.
d BAD DEBT	70,187.	69,079.	1,108.	
e DUES & SUBCRIPTIONS	49,197.	41,665.	4,478.	3,054.
f All other expenses.	38,721.	37,758.	496.	467.
25 Total functional expenses. Add lines 1 through 24f.	30,373,928.	26,127,141.	2,209,437.	2,037,350.
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	88,523.	1	762,282.
	2	Savings and temporary cash investments	1,861,013.	2	11,630.
	3	Pledges and grants receivable, net	1,602,927.	3	2,059,198.
	4	Accounts receivable, net	3,530,795.	4	3,075,269.
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. 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	885,779.	7	954,915.
	8	Inventories for sale or use	15,000.	8	15,000.
	9	Prepaid expenses and deferred charges	316,166.	9	402,807.
	10a	Land, buildings, and equipment: cost basis	10a 38,163,134.		
	b	Less: accumulated depreciation. Complete Part VI of Schedule D	10b 10,140,557.		
	11	Investments — publicly-traded securities	16,112,181.	11	15,201,026.
	12	Investments — other securities. See Part IV, line 11	1,800.	12	1,800.
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	6,946,103.	15	6,772,380.
16	Total assets. Add lines 1 through 15 (must equal line 34)	58,451,231.	16	57,278,884.	
LIABILITIES	17	Accounts payable and accrued expenses	5,684,080.	17	8,516,445.
	18	Grants payable	2,982.	18	1,862.
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow 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	11,372,052.	23	10,742,691.
	24	Unsecured notes and loans payable		24	
	25	Other liabilities. Complete Part X of Schedule D	4,603,613.	25	4,163,384.
	26	Total liabilities. Add lines 17 through 25	21,662,727.	26	23,424,382.
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	14,363,405.	27	10,333,933.
	28	Temporarily restricted net assets	10,193,278.	28	9,826,220.
	29	Permanently restricted net assets	12,231,821.	29	13,694,349.
	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, and equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances.	36,788,504.	33	33,854,502.	
34	Total liabilities and net assets/fund balances.	58,451,231.	34	57,278,884.	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	If 'Yes' to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
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?	X	
3b	If 'Yes,' did the organization undergo the required audit or audits?	X	

BAA

Form 990 (2008)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization JEWISH FAMILY & CHILDREN'S SERVICES	Employer identification number 94-1156528
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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: (Please check only **one** organization.)

- 1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III — Functionally integrated
 - d Type III — Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11 g (i)	
(ii) a family member of a person described in (i) above?	11 g (ii)	
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

h Provide the following information about the organizations the organization supports.

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	9,328,314.	12749094.	12585629.	11607238.	12194685.	58,464,960.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						0.
4 Total. Add lines 1-3.	9,328,314.	12749094.	12585629.	11607238.	12194685.	58,464,960.
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).						4,193,259.
6 Public support. Subtract line 5 from line 4.						54,271,701.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4.	9,328,314.	12749094.	12585629.	11607238.	12194685.	58,464,960.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	413,926.	681,226.	616,405.	375,582.	195,613.	2,282,752.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV.		82,579.	53,689.	40,877.		177,145.
11 Total support. Add lines 7 through 10.						60,924,857.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)).	14	89.1 %
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f.	15	87.8 %
16a 33-1/3 support test – 2008. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b 33-1/3 support test – 2007. 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 – 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

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 yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.) . . .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a 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 1-5						
7a Amounts included on lines 1, 2, 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 lns 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 section 501(c)(3) organization, check this box and stop here ▶

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33-1/3 support tests – 2008. 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 – 2007. If the organization did not check a box on line 14 or 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 II, LINE 10 - OTHER INCOME

<u>NATURE AND SOURCE</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
TOTAL	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, 990-EZ and 990-PF**
▶ **See separate instructions.**

OMB No. 1545-0047

2008

Name of the organization

JEWISH FAMILY & CHILDREN'S SERVICES

Employer identification number

94-1156528

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

General Rule –

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules –

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** answer 'No' on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization

Employer identification number

JEWISH FAMILY & CHILDREN'S SERVICES

94-1156528

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	THE SANDLER FOUNDATION ----- 4 EMBARCADERO CENTER, STE 3150 ----- SAN FRANCISCO, CA 94111 -----	\$ 325,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
2	CONF ON JEWISH MATERIAL CLAIMS ----- 1359 BROADWAY, ROOM 2000 ----- NEW YORK, NY 10018 -----	\$ 773,110.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
3	BONNIE TENENBAUM ----- 25 ALHAMBRA COURT ----- PORTOLA VALLEY, CA 94028 -----	\$ 550,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
4	LAZLO N. TAUBER FAMILY FOUNDATION ----- 5110 RIDGEFIELD RD., SUITE 404 ----- BETHESDA, MD 20816 -----	\$ 600,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
5	FRANCES K. & THEODORE H. GEBALLE ----- 121 STEUART ST ----- SAN FRANCISCO, CA 94105 -----	\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
6	LOUISE & CLAUDE ROSENBERG JR. FOUN ----- 1459 18TH ST., POB#167 ----- SAN FRANCISCO, CA 94107 -----	\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>

Name of organization

Employer identification number

JEWISH FAMILY & CHILDREN'S SERVICES

94-1156528

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	ESTATE OF JEAN BERNSTEIN ----- 456 MONTGOMERY ST. SUITE 1300 ----- SAN FRANCISCO, CA 94104 -----	\$ 299,053.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
8	ESTATE OF LARRY MAISELS ----- 231 2ND AVENUE ----- SAN MATEO, CA 94401 -----	\$ 300,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
9	THE KORET FOUNDATION ----- 33 NEW MONTGOMERY, STE. 1090 ----- SAN FRANCISCO, CA 94105 -----	\$ 1,061,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
10	THE JAY AND ROSE PHILLIPS FAMILY FO ----- EAST BRIDGE BUILDING, STE. #20 ----- MINNEAPOLIS, MN 55413 -----	\$ 300,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
11	JCEF NEWHOUSE FUND ----- 121 STEUART ST. ----- SAN FRANCISCO, CA 94105 -----	\$ 430,278.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
12	HEATHER STREET TRUST ----- 2310 HYDE ST., #3 ----- SAN FRANCISCO, CA 94109 -----	\$ 1,900,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>

Name of organization JEWISH FAMILY & CHILDREN'S SERVICES	Employer identification number 94-1156528
--	---

Part II Noncash Property (see instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
12	BUILDING - HEATHER STREET SF	\$ 1,900,000.	3/02/09
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	
—		\$	

Name of organization

Employer identification number

JEWISH FAMILY & CHILDREN'S SERVICES

94-1156528

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once – see instructions.) \$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2008

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.

Open to Public Inspection

Name of the organization

Employer identification number

JEWISH FAMILY & CHILDREN'S SERVICES

94-1156528

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and two yes/no questions regarding donor advisement.

Part II Conservation Easements Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

Form for Part II Conservation Easements. Includes checkboxes for types of easements, a table for 'Held at the End of the Year' with rows 2a-2d, and several yes/no questions about monitoring and reporting.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting and amounts for revenues and assets.

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, 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
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

b If 'Yes,' explain the arrangement in Part XIV.

Part V Endowment Funds Complete if 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	16,629,794.				
b Contributions	1,712,068.				
c Investment earnings or losses	-1,254,540.				
d Grants or scholarships					
e Other expenditures for facilities and programs	913,750.				
f Administrative expenses	211,820.				
g End of year balance	15,961,752.				

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment 86.00 %
- c Term endowment 14.00 %

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

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

4 Describe in Part XIV the intended uses of the organization's endowment funds. **SEE PART XIV**

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) Depreciation	(d) Book Value
1a Land		8,153,677.		8,153,677.
b Buildings		21,778,910.	4,434,772.	17,344,138.
c Leasehold improvements		2,342,241.	883,675.	1,458,566.
d Equipment		2,110,255.	1,707,488.	402,767.
e Other		3,778,051.	3,114,622.	663,429.
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				28,022,577.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements	
1 Total revenue (Form 990, Part VIII, column (A), line 12)	29,458,469.
2 Total expenses (Form 990, Part IX, column (A), line 25)	30,373,928.
3 Excess or (deficit) for the year. Subtract line 2 from line 1	-915,459.
4 Net unrealized gains (losses) on investments	-479,652.
5 Donated services and use of facilities	-168,550.
6 Investment expenses	
7 Prior period adjustments	
8 Other (Describe in Part XIV) . . . SEE PART XIV	-1,370,341.
9 Total adjustments (net). Add lines 4-8	-2,018,543.
10 Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	-2,934,002.

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 29,316,827.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a Net unrealized gains on investments	2a -479,652.
b Donated services and use of facilities	2b 338,010.
c Recoveries of prior year grants	2c
d Other (Describe in Part XIV)	2d
e Add lines 2a through 2d	2e -141,642.
3 Subtract line 2e from line 1	3 29,458,469.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a Investments 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
5 Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5 29,458,469.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	
1 Total expenses and losses per audited financial statements	1 30,880,488.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a Donated services and use of facilities	2a 506,560.
b Prior year adjustments	2b
c Losses reported on Form 990, Part IX, line 25	2c
d Other (Describe in Part XIV)	2d
e Add lines 2a through 2d	2e 506,560.
3 Subtract line 2e from line 1	3 30,373,928.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a Investments 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
5 Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5 30,373,928.

Part XIV Supplemental Information

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

--- **PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND** ---

--- THE JFCS ENDOWMENT CONSISTS OF MORE THAN 250 DONOR-RESTRICTED FUNDS WHICH HAVE BEEN ---

--- ESTABLISHED TO PROVIDE ONGOING SUPPORT FOR THE MISSION OF THE ORGANIZATION. FUNDS ---

--- ARE VARIOUSLY DESIGNATED TO PROVIDE FUNDING FOR SPECIFIC PROGRAMS OR TO SUPPORT THE ---

--- OVERALL MISSION OF THE ORGANIZATION. THE BOARD OF DIRECTORS OF THE ORGANIZATION HAS ---

--- ADOPTED INVESTMENT AND SPENDING POLICIES FOR ENDOWMENT ASSETS THAT ARE INTENDED TO ---

--- PROVIDE A PREDICTABLE STREAM OF FUNDING FROM THE ENDOWMENT IN PERPETUITY. ---

SCHEDULE D, PART XI, LINE 8
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

CHANGE IN DEFINED BENEFIT PENSION PLAN LIABILITY.....	\$ -1,370,341.
TOTAL	<u>\$ -1,370,341.</u>

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 <u>FAMMY AWARDS</u> (event type)	(b) Event #2 <u>EMIGRE GALA</u> (event type)	(c) Other Events <u>1</u> (total number)	(d) Total Events (Add col. (a) through col. (c))		
	1	Gross receipts	487,583.	268,506.	26,481.	782,570.
2	Less: Charitable contributions	390,563.	206,256.		596,819.	
3	Gross revenue (line 1 minus line 2)	97,020.	62,250.	26,481.	185,751.	
DIRECT EXPENSES	4	Cash prizes				
	5	Non-cash prizes				
	6	Rent/facility costs	78,716.	83,956.		162,672.
	7	Other direct expenses	128,454.	63,321.		191,775.
8	Direct expense summary. Add lines 4- through 7 in column (d)				354,447.	
9	Net income summary. Combine lines 3 and 8 in column (d)				-168,696.	

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	Non-cash 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
7	Direct expense summary. Add lines 2 through 5 in column (d)			
8	Net gaming income summary. Combine lines 1 and 7 in column (d)			

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If 'No,' Explain: ----- -----		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If 'Yes,' Explain: ----- -----		
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

13 Indicate the percentage of gaming activity operated in:

a The organization's facility.	13a	%
b An outside facility.	13b	%

14 Provide 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 contact with a third party from whom the organization receives gaming revenue? **15a**

b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.

c If 'Yes,' enter name and address:

Name: ▶ -----

Address: ▶ -----

16 Gaming manager information

Name: ▶ -----

Gaming manager compensation ▶ \$ _____

Description of services provided: ▶ -----

Director/officer Employee Independent contractor

17 Mandatory distributions

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

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

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the U.S.**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered 'Yes,' on Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.**

Name of the organization

JEWISH FAMILY & CHILDREN'S SERVICES

Employer identification number

94-1156528

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' on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC 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
CONTEMPORARY JEWISH MUSEUM 166 GEARY STREET, SUITE 1500 SAN FRANCISCO, CA 94108	94-2876373	501 (C) (3)	50,000.	0.	FMV		TO SUPPORT JEWISH MUSEUM
GIFT OF LIFE BONE MARROW FOUNDATION P.O. BOX 6429 DELRAY BEACH, FL 33482	22-3131232	501 (C) (3)	10,000.	0.	FMV		TO SUPPORT PUBLIC BONE MARROW REGISTRY
HADASSAH 50 WEST 58TH STREET NEW YORK, NY 10019	13-6110872	501 (C) (3)	5,750.	0.			SUPPORT JEWISH EDUCATION AND PROGRAMS
JEWISH COMMUNITY FEDERATION 121 STEUART STREET SAN FRANCISCO, CA 94105	94-1156533	501 (C) (3)	9,650.	0.	FMV		ASSIST JEWISH FAMILIES

2 Enter total number of section 501(c)(3) and government organizations. **4**

3 Enter total number of other organizations. **0**

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

Attach to Form 990. To be completed by organizations that
answered 'Yes' to Form 990, Part IV, line 23.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

JEWISH FAMILY & CHILDREN'S SERVICES

Employer identification number

94-1156528

Part I Questions Regarding Compensation

	Yes	No
1 a 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.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If line 1a is 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	1 b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.		
<input type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input checked="" type="checkbox"/> Written employment contract		
<input type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:		
a Receive a severance payment or change of control payment?	4 a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4 b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4 c	X
If 'Yes' to any of 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 must complete lines 5-8.		
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?	5 a	X
b Any related organization?	5 b	X
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?	6 a	X
b Any related organization?	6 b	X
If 'Yes' to line 6a or 6b, describe in Part III.		
7 For person 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	X
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.	8	X

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

Schedule J (Form 990) 2008

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other compensation				
ANITA FRIEDMAN	(i)	333,638.	0.	0.	114,565.	3,435.	451,638.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
CLAIRE AXELRAD	(i)	231,421.	0.	0.	30,500.	1,641.	263,562.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
MARGA DUSEDAL	(i)	180,961.	0.	0.	26,574.	7,380.	214,915.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
GAYLE ZAHLER	(i)	182,913.	0.	0.	25,984.	7,380.	216,277.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
JUDITH LYNCH	(i)	185,589.	0.	0.	14,942.	7,244.	207,775.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Non-Cash Contributions

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

► **To be completed by organizations that answered 'Yes'
on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.**

Name of the organization

Employer identification number

JEWISH FAMILY & CHILDREN'S SERVICES

94-1156528

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	24	181,263.	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential	X	1	1,900,000.	APPRAISAL
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (_____)				
26 Other ► (_____)				
27 Other ► (_____)				
28 Other ► (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If 'Yes,' describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If 'Yes,' describe in Part II. SEE PART II		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2008

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations to provide
additional information for responses to specific questions for the
Form 990 or to provide any additional information.

Name of the organization

JEWISH FAMILY & CHILDREN'S SERVICES

Employer identification number

94-1156528

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

THE SOCIAL ENTERPRISE CENTER AT JFCS PROVIDES EMPLOYMENT, JOB TRAINING, SOCIAL SERVICE SUPPORT AND HEALTH CARE BENEFITS FOR IMMIGRANTS, OLDER ADULTS, ADULTS WITH DISABILITIES, AND LOW-INCOME AND DISADVANTAGED WORKERS.

ADULTS: JFCS OFFERS A WIDE VARIETY OF PROGRAMS TO EMPOWER INDIVIDUALS AND COUPLES TO LIVE THE BEST LIVES POSSIBLE, INCLUDING COUNSELING AND SUPPORT GROUPS; BUSINESS, ACADEMIC AND PROFESSIONAL LOANS THROUGH JFCS FINANCIAL AID CENTER; EMERGENCY FOOD, CLOTHING, AND SHELTER; PRACTICAL SUPPORT AND MEAL DELIVERY FOR INDIVIDUALS WITH DISABILITIES, CHRONIC ILLNESS OR HIV/AIDS; ADVOCACY AND SUPPORT FOR VICTIMS OF DOMESTIC VIOLENCE; LGBT OUTREACH; FAMILY MEDIATION, MAKING MARRIAGE WORK COUPLES' SEMINARS; INTERFAITH PROGRAMS AND BEREAVEMENT AND HEALING SERVICES.

FORM 990, PART VI, LINE 10 - FORM 990 REVIEW PROCESS

THE ORGANIZATION'S 2008 FORM 990 WAS REVIEWED BY THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF C

ANNUAL CONFLICT OF INTEREST FORMS ARE SIGNED BY THE TDOKES. CONFLICTS ARE REFERRED TO THE AUDIT COMMITTEE

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEE

COMPARABILITY DATA FOR CEO AND CFO ARE REVIEWED BY THE BOARD OF DIRECTORS. COMPENSATION DETERMINED AFTER REVIEW OF COMPARABILITY DATA AND PERFORMANCE EVALUATIONS.

EXECUTIVE DIRECTOR APPROVES ALL COMPENSATION FOR OTHER KEY EMPLOYEES.

Name of the organization

JEWISH FAMILY & CHILDREN'S SERVICES

Employer identification number

94-1156528

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.