

Return of Organization Exempt From Income Tax

2011

Department of the Treasury
Internal Revenue Service

**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**

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

A For the 2011 calendar year, or tax year beginning 7/01, **2011, and ending** 6/30, **2012**

B Check if applicable:	C	D Employer Identification Number	
<input type="checkbox"/> Address change	JEWISH FAMILY AND CHILDREN'S SERVICES 2150 POST STREET SAN FRANCISCO, CA 94115	94-1156528	
<input type="checkbox"/> Name change		E Telephone number	(415) 449-1200
<input type="checkbox"/> Initial return			
<input type="checkbox"/> Terminated		G Gross receipts \$	44,974,171.
<input type="checkbox"/> Amended return		F Name and address of principal officer:	DR. ANITA FRIEDMAN
<input type="checkbox"/> Application pending	SAME AS C ABOVE	H(a) Is this a group return for affiliates?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		H(b) Are all affiliates included?	<input type="checkbox"/> Yes <input type="checkbox"/> No
		If 'No,' attach a list. (see instructions)	
I Tax-exempt status	<input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(c) Group exemption number ▶	
J Website: ▶	WWW.JFCS.ORG		
K Form of organization:	<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of Formation:	1904
		M State of legal domicile:	CA

Part I Summary

Activities & Governance	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>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	30
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	30
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	765
	6	Total number of volunteers (estimate if necessary)	6	2,500
	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	Current Year
	9	Program service revenue (Part VIII, line 2g)	13,662,533.	14,647,253.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	16,742,611.	16,519,552.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,164,562.	918,540.
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-375,677.	-417,801.
			31,194,029.	31,667,544.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,273,336.	1,593,607.
	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)	22,285,405.	23,263,161.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,055,599.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,806,952.	5,927,772.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	29,365,693.	30,784,540.	
19	Revenue less expenses. Subtract line 18 from line 12	1,828,336.	883,004.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	68,315,787.	68,195,545.
	22	Net assets or fund balances. Subtract line 21 from line 20	24,227,857.	27,018,340.
			44,087,930.	41,177,205.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	MARGA DUSEDIAU Type or print name and title.	CFO			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	BRUCE J. WRIGHT	BRUCE J. WRIGHT			P00083251
	Firm's name ▶	GOOD & FOWLER, LLP		Firm's EIN ▶	
	Firm's address ▶	262 GRAND AVENUE SOUTH SAN FRANCISCO, CA 94080		94-1262196 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

Check if Schedule O contains a response to any question in this Part III [X]

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 [X] 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 [X] 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 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 \$ 12,110,204. including grants of \$ []) (Revenue \$ [])

OLDER ADULTS: JEWISH FAMILY AND CHILDREN'S SERVICES' 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; FRIENDLY VISITORS AND OTHER VOLUNTEER SERVICES.

4b (Code: []) (Expenses \$ 7,828,268. 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 \$ 3,671,165. including grants of \$ []) (Revenue \$ [])

REFUGEES: THROUGH OUR COMPREHENSIVE EMIGRE SERVICES, THE ORGANIZATION WARMLY WELCOMES IMMIGRANTS AND REFUGEES, HELPING THEM TO BUILD NEW LIVES AND BECOME ACTIVE, INVOLVED MEMBERS OF THEIR NEW COMMUNITY. JEWISH FAMILY AND CHILDREN'S SERVICES' 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 \$ 2,713,273. including grants of \$ []) (Revenue \$ [])

4e Total program service expenses 26,322,910.

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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
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>		X
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? <i>If 'Yes,' complete Schedule C, Part II.</i>		X
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? <i>If 'Yes,' complete Schedule C, Part III.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part I.</i>	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
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>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>	X	
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? <i>If 'Yes,' complete Schedule D, Part VI.</i>	X	
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? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part IX.</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
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)? <i>If 'Yes,' complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>	X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>	X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>	X	
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
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>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
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>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>	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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		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>		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>		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>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b 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>		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>		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>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2011)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V.

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 232		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 0		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	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. 765		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.		
4 a	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
4 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.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6 b	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).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	X	
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?		X
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?		X
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12. 		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders. 		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 		
12 b	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.		
13 a	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.		
13 b	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. 		
13 c	Enter the amount of reserves on hand. 		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	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 line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. 1 a 30 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. 1 b 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 governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7 a	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?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director 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 (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10 a	Did the organization have local chapters, branches, or affiliates?		X
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?		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	X	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did 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	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official.	X	
b	Other officers of key employees of the organization. SEE SCHEDULE O	X	
	If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	X	
b	If 'Yes,' 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 taken steps to safeguard the organization's exempt status with respect to such arrangements?	X	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ NONE
- 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 during the tax year. 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 DUSEDU 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

Check if Schedule O contains a response to any question in this Part VII.

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

1 a 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, 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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) DR. ANITA FRIEDMAN EXECUTIVE DIREC	45						342,277.	0.	211,317.	
(2) NANCY GOLDBERG PRESIDENT	2	X		X			0.	0.	0.	
(3) PAUL CRANE DORFMAN VICE PRESIDENT	2	X		X			0.	0.	0.	
(4) MICHAEL KAPLAN VICE PRESIDENT	2	X		X			0.	0.	0.	
(5) SUSAN KOLB VICE PRESIDENT	2	X		X			0.	0.	0.	
(6) MARK MENELL TREASURER	2	X		X			0.	0.	0.	
(7) CLAIRE SOLOT SECRETARY	2	X		X			0.	0.	0.	
(8) JOSEPH ALOUF DIRECTOR	2	X					0.	0.	0.	
(9) IAN ALTMAN DIRECTOR	2	X					0.	0.	0.	
(10) SUZY COLVIN DIRECTOR	2	X					0.	0.	0.	
(11) TAMMY CROWN DIRECTOR	2	X					0.	0.	0.	
(12) DON FRIEND DIRECTOR	2	X					0.	0.	0.	
(13) LYNN GANZ DIRECTOR	2	X					0.	0.	0.	
(14) MARSHA JACOBS 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 (describe hours for related organizations in Sch O)	(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			
(15) MICHAEL JANIS DIRECTOR	2	X					0.	0.	0.	
(16) RON KAHN DIRECTOR	2	X					0.	0.	0.	
(17) SCOTT KAY DIRECTOR	2	X					0.	0.	0.	
(18) SHARON LITSKY DIRECTOR	2	X					0.	0.	0.	
(19) ALEXANDER LUSHTAK DIRECTOR	2	X					0.	0.	0.	
(20) JAN MAISEL DIRECTOR	2	X					0.	0.	0.	
(21) GALINA MILOSLAVSKY DIRECTOR	2	X					0.	0.	0.	
(22) KAREN PELL DIRECTOR	2	X					0.	0.	0.	
(23) LELA SARNAT DIRECTOR	2	X					0.	0.	0.	
(24) ZOE SCHWARTZ DIRECTOR	2	X					0.	0.	0.	
(25) JIM SHAPIRO DIRECTOR	2	X					0.	0.	0.	
1 b Sub-total							342,277.	0.	211,317.	
c Total from continuation sheets to Part VII, Section A							854,582.	0.	147,823.	
d Total (add lines 1b and 1c)							1,196,859.	0.	359,140.	
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 10										

	Yes	No
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	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? <i>If 'Yes' complete Schedule J for such individual.</i>	4	X
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	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. 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
BELI DELI, INC. 8105 EDGWATER DRIVE, STE 109 OAKLAND, CA 94621	FOOD SERVICE	226,531.
SF ART DEPARTMENT 795 FOLSOM STREET SAN FRANCISCO, CA 94107	GRAPHIC DESIGN	140,478.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 2		

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 563,488.					
	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 14,083,765.					
	g Noncash contributions included in lns 1a-1f: \$	499,243.					
	h Total. Add lines 1a-1f		▶ 14,647,253.				
PROGRAM SERVICE REVENUE	2 a <u>PROGRAM SERVICE FEES</u>	Business Code	16,505,934.	16,505,934.			
	b <u>LOAN INTEREST INCOME</u>		13,618.	13,618.			
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f		▶ 16,519,552.				
	OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		▶ 578,069.			578,069.
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		(i) Real	225,641.				
		(ii) Personal					
		b Less: rental expenses	325,108.				
		c Rental income or (loss)	-99,467.				
d Net rental income or (loss)			▶ -99,467.			-99,467.	
7 a Gross amount from sales of assets other than inventory		(i) Securities	12863825.				
		(ii) Other					
		b Less: cost or other basis and sales expenses	12523354.				
		c Gain or (loss)	340,471.				
d Net gain or (loss)			▶ 340,471.	340,471.			
8 a Gross income from fundraising events (not including \$ 563,488. of contributions reported on line 1c). See Part IV, line 18		a	76,060.				
		b Less: direct expenses	458,165.				
	c Net income or (loss) from fundraising events		▶ -382,105.			-382,105.	
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses						
	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						
	c Net income or (loss) from sales of inventory		▶				
Miscellaneous Revenue		Business Code					
11 a <u>MISCELLANEOUS INCOME</u>			63,771.		63,771.		
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d			▶ 63,771.				
12 Total revenue. See instructions			▶ 31,667,544.	16,860,023.	0.	160,268.	

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).

Check if Schedule O contains a response to any question 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.	364,977.	364,977.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.	1,161,597.	1,161,597.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16. . .	67,033.	67,033.		
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	553,594.	0.	553,594.	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.	17,505,600.	15,465,803.	849,024.	1,190,773.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions).	891,998.	718,401.	65,937.	107,660.
9 Other employee benefits.	2,875,131.	2,625,052.	118,340.	131,739.
10 Payroll taxes.	1,436,838.	1,241,602.	90,596.	104,640.
11 Fees for services (non-employees):				
a Management.				
b Legal.	113,835.	105,716.	8,119.	
c Accounting.	70,000.	59,056.	5,248.	5,696.
d Lobbying.				
e Professional fundraising services. See Part IV, line 17. . .				
f Investment management fees.	150,237.		150,237.	
g Other.	910,896.	678,271.	87,645.	144,980.
12 Advertising and promotion.	166,392.	152,578.	569.	13,245.
13 Office expenses.	1,041,504.	747,395.	64,154.	229,955.
14 Information technology.				
15 Royalties.				
16 Occupancy.	1,096,261.	988,923.	44,507.	62,831.
17 Travel.	485,996.	475,984.	6,828.	3,184.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	233,877.	110,627.	110,886.	12,364.
20 Interest.	121,678.		121,678.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	1,071,344.	999,458.	36,380.	35,506.
23 Insurance.	248,394.	198,622.	40,304.	9,468.
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 <u>BAD DEBTS</u>	120,233.	81,098.	39,135.	
b <u>DUES & SUBSCRIPTIONS</u>	53,349.	38,549.	12,340.	2,460.
c <u>RECRUITMENT</u>	43,776.	42,168.	510.	1,098.
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	30,784,540.	26,322,910.	2,406,031.	2,055,599.
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year		
ASSETS	1	Cash — non-interest-bearing	10,530.	1	10,531.	
	2	Savings and temporary cash investments	404,817.	2	608,239.	
	3	Pledges and grants receivable, net	4,164,305.	3	3,915,095.	
	4	Accounts receivable, net	2,542,407.	4	2,479,676.	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), 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)		6		
	7	Notes and loans receivable, net	927,974.	7	890,648.	
	8	Inventories for sale or use	18,500.	8	21,000.	
	9	Prepaid expenses and deferred charges	373,652.	9	563,809.	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	38,655,416.		
	b	Less: accumulated depreciation	10b	12,508,816.	10c	26,146,600.
	11	Investments — publicly traded securities	25,642,739.	11	28,471,471.	
	12	Investments — other securities. See Part IV, line 11	858,448.	12	732,958.	
	13	Investments — program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11	6,916,077.	15	4,355,518.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	68,315,787.	16	68,195,545.		
LIABILITIES	17	Accounts payable and accrued expenses	9,976,512.	17	12,193,124.	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23	Secured mortgages and notes payable to unrelated third parties	9,360,128.	23	9,815,071.	
	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	4,891,217.	25	5,010,145.	
	26	Total liabilities. Add lines 17 through 25	24,227,857.	26	27,018,340.	
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	8,997,820.	27	3,395,344.	
	28	Temporarily restricted net assets	12,626,101.	28	10,543,847.	
	29	Permanently restricted net assets	22,464,009.	29	27,238,014.	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		32		
	33	Total net assets or fund balances.	44,087,930.	33	41,177,205.	
	34	Total liabilities and net assets/fund balances.	68,315,787.	34	68,195,545.	

BAA

Form 990 (2011)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	31,667,544.
2	Total expenses (must equal Part IX, column (A), line 25)	2	30,784,540.
3	Revenue less expenses. Subtract line 2 from line 1	3	883,004.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	44,087,930.
5	Other changes in net assets or fund balances (explain in Schedule O). SEE SCHEDULE O	5	-3,793,729.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	41,177,205.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
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.	X	
d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
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.	X	

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Form 990 (2011)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization JEWISH FAMILY AND 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: (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 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?.....		
(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).

(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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	11607238.	12194685.	21612493.	13662533.	14647253.	73,724,202.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	11607238.	12194685.	21612493.	13662533.	14647253.	73,724,202.
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).						11,228,797.
6 Public support. Subtract line 5 from line 4.						62,495,405.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4.	11607238.	12194685.	21612493.	13662533.	14647253.	73,724,202.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	375,582.	394,170.	571,216.	350,352.	578,069.	2,269,389.
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.	40,877.					40,877.
11 Total support. Add lines 7 through 10.						76,034,468.
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 2011 (line 6, column (f) divided by line 11, column (f)).	14	82.19%
15 Public support percentage from 2010 Schedule A, Part II, line 14.	15	86.65%
16a 33-1/3% support test – 2011. 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 – 2010. 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 – 2011. 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 – 2010. 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 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 yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 2011 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)).	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests – 2011. 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 – 2010. 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 II, LINE 10 - OTHER INCOME

<u>NATURE AND SOURCE</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
TOTAL	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization

Employer identification number

JEWISH FAMILY AND 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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....	38	
2 Aggregate contributions to (during year).....	326,096.	
3 Aggregate grants from (during year).....	241,302.	
4 Aggregate value at end of year.....	1,334,657.	

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).

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

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

	Held at the End of the Tax Year
a Total number of conservation easements.....	2a
b Total acreage restricted by conservation easements.....	2b
c Number of conservation easements on a certified historic structure included in (a).....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a 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 XIV, 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 XIV.

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	27,347,930.	23,157,028.	15,961,752.	16,629,794.	
b Contributions	4,773,798.	2,735,195.	7,285,489.	1,712,068.	
c Net investment earnings, gains, and losses	-519,846.	2,195,949.	541,676.	-1,254,540.	
d Grants or scholarships					
e Other expenditures for facilities and programs	855,487.	740,242.	631,889.	913,750.	
f Administrative expenses				211,820.	
g End of year balance	30,746,395.	27,347,930.	23,157,028.	15,961,752.	

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment 88.59 %
- c Temporarily restricted endowment 11.41 %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a 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 type="checkbox"/>

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

Part VI Land, Buildings, and Equipment. 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
1 a Land		8,153,677.		8,153,677.
b Buildings		22,328,852.	6,586,823.	15,742,029.
c Leasehold improvements		2,401,762.	1,180,310.	1,221,452.
d Equipment		2,386,804.	1,801,630.	585,174.
e Other		3,384,321.	2,940,053.	444,268.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				26,146,600.

BAA

Part VII Investments – Other Securities. See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.)		

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

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

(a) Description	(b) Book value
(1) BEQUESTS RECEIVABLE	1,065,551.
(2) OCCUPANCY AGREEMENT	3,289,967.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	4,355,518.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SPLIT-INTEREST LIABILITIES	5,010,145.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	5,010,145.

2 FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	31,667,544.
2	Total expenses (Form 990, Part IX, column (A), line 25)	30,784,540.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	883,004.
4	Net unrealized gains (losses) on investments	-1,419,342.
5	Donated services and use of facilities	-145,094.
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV.) SEE PART XIV	-2,229,293.
9	Total adjustments (net). Add lines 4 through 8	-3,793,729.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	-2,910,725.

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	30,459,431.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-1,419,342.
b	Donated services and use of facilities	2b	361,466.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	-1,057,876.
3	Subtract line 2e from line 1	3	31,517,307.
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	150,237.
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	150,237.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	31,667,544.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	31,140,863.
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	Other losses	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	30,634,303.
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	150,237.
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	150,237.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	30,784,540.

Part XIV Supplemental Information

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

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

--- THE JEWISH FAMILY AND CHILDREN'S SERVICES ENDOWMENT CONSISTS OF MORE THAN 300 ---

--- 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 ---

Part XIV Supplemental Information (continued)

PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND (CONTINUED)

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.....	\$ -2,229,293.
TOTAL	<u>\$ -2,229,293.</u>

**Schedule F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

JEWISH FAMILY AND CHILDREN'S SERVICES

Employer identification number

94-1156528

Part I General Information on Activities Outside the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total					
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b) . . .	0	0			0.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000...
 Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			ASIA	ASSISTANCE	10,000.	CHECK			
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter. ▶ 0

3 Enter total number of other organizations or entities ▶ 1

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) HOLOCAUST ASSISTANCE	ASIA	2	3,900.	CHECKS			
(2) HOLOCAUST SURVIVORS PAYMENTS	EUROPE	8	53,133.	CHECKS/WIRE TRANSFER			
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926).* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to file Form 3520, Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A).* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471).* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621).* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865).* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).* Yes No

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
	EMIGRE GALA (event type)	FAMMY AWARDS (event type)	(total number)	(add column (a) through column (c))	
1	Gross receipts	337,288.	302,260.	639,548.	
2	Less: Charitable contributions	302,088.	261,400.	563,488.	
3	Gross income (line 1 minus line 2)	35,200.	40,860.	76,060.	
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	233,022.	225,143.	458,165.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			458,165.
11	Net income summary. Combine line 3, column (d), and line 10			-382,105.	

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 column (a) through column (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, column (d) and line 7			

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If 'No,' explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If 'Yes,' explain: _____

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

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

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue? Yes No

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

c If 'Yes,' enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$_____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

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

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**SCHEDULE I
(Form 990)**

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

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

JEWISH FAMILY AND 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' to 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. Part II can be duplicated 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
(1) <u>ACHIEVE FOUNDATION</u> <u>100 LOMBARD STREET</u> <u>SAN FRANCISCO, CA 94111</u>	20-5691977	3	52,675.	0.			PROGRAM SUPPORT
(2) <u>CONGREGATION BETH AM</u> <u>26790 ARASTRADERO ROAD</u> <u>LOS ALTOS HILLS, CA 94022</u>	94-1450202	3	29,980.	0.			PROGRAM SUPPORT
(3) <u>CONGREGATION EMANU-EL</u> <u>TWO LAKE STREET</u> <u>SAN FRANCISCO, CA 94118</u>	94-1156521	3	8,150.	0.			PROGRAM SUPPORT
(4) <u>ISRAEL STRATEGIC ALTERNATIVE</u> <u>121 STEUART STREET</u> <u>SAN FRANCISCO, CA 94105</u>	80-0263559	3	50,000.	0.			PROGRAM SUPPORT
(5) <u>JEWISH AGENCY FOR ISRAEL-NORT</u> <u>633 THIRD AVE, 32 FLR, STE C</u> <u>NEW YORK, NY 10017</u>	23-0053483	3	25,000.	0.			PROGRAM SUPPORT
(6) <u>JEWISH COMMUNITY FEDERATION</u> <u>121 STEUART STREET</u> <u>SAN FRANCISCO, CA 94105</u>	94-1156533	3	40,480.	0.			PROGRAM SUPPORT
(7) <u>JEWISH HOME & SENIOR LIVING</u> <u>302 SILVER AVENUE</u> <u>SAN FRANCISCO, CA 94112</u>	94-0545320	3	8,250.	0.			PROGRAM SUPPORT
(8) <u>JFCS - EAST BAY</u> <u>2484 SHATTUCK AVE, SUITE 210</u> <u>BERKELEY, CA 94704</u>	94-3250304	3	22,000.	0.			PROGRAM SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 11

3 Enter total number of other organizations listed in the line 1 table ▶ 0

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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

2011

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Open to Public Inspection

Name of the organization

Employer identification number

JEWISH FAMILY AND CHILDREN'S SERVICES

94-1156528

Part I Questions Regarding Compensation

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"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

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

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

3 Indicate which, if any, of the following the 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. Explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <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 with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?.....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?.....
- c** Participate in, or receive payment from, an equity-based compensation arrangement?.....
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?.....
- b** Any related organization?.....
- If 'Yes' to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?.....
- b** Any related organization?.....
- If 'Yes' to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III.....

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III.....

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

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2011

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 columns (D) and (E) amounts for that individual.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
DR. ANITA FRIEDMAN 1	(i)	342,277.	0.	0.	207,489.	3,828.	553,594.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
GAYLE ZAHLER 2	(i)	222,500.	0.	0.	31,570.	9,038.	263,108.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
MARGA DUSED AU 3	(i)	180,177.	0.	0.	27,113.	9,038.	216,328.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
JUDITH LYNCH 4	(i)	162,346.	0.	0.	13,118.	8,972.	184,436.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
JUDITH MCFADIN 5	(i)	158,914.	0.	0.	12,833.	7,274.	179,021.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
LAURA JAMIESON 6	(i)	130,645.	0.	0.	19,978.	8,889.	159,512.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered 'Yes'**
on Form 990, Part IV, lines 29 or 30.

▶ **Attach to Form 990.**

OMB No. 1545-0047

2011

**Open To Public
Inspection**

Name of the organization

JEWISH FAMILY AND CHILDREN'S SERVICES

Employer identification number

94-1156528

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
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		38	414,243.	STOCK MARKET
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				
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 ▶ (PIANO)		1	85,000.	APPRAISAL
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

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?

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X
33		

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

Schedule M (Form 990) 2011

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

JEWISH FAMILY AND CHILDREN'S SERVICES

Employer identification number

94-1156528

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

ADULTS: JEWISH FAMILY AND CHILDREN'S SERVICES 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 THE ORGANIZATION'S 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.

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

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE ORGANIZATION'S 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 CONFLICTS

ANNUAL CONFLICT OF INTEREST FORMS ARE SIGNED BY THE TRUSTEES, OFFICERS, DIRECTORS, AND KEY EMPLOYEES. 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.

Name of the organization

JEWISH FAMILY AND CHILDREN'S SERVICES

Employer identification number

94-1156528

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

EXECUTIVE DIRECTOR APPROVES ALL COMPENSATION FOR OTHER KEY EMPLOYEES.

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

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

JEWISH FAMILY AND CHILDREN'S SERVICES

94-1156528

**FORM 990, PART XI, LINE 5
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

CHANGE IN DEFINED BENEFIT PENSION PLAN LIABILITY.....	\$	-2,229,293.
DONATED SERVICES AND USE OF FACILITIES.....		-145,094.
NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS.....		-1,419,342.
TOTAL	\$	<u>-3,793,729.</u>

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only.

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print <small>File by the due date for filing your return. See instructions.</small>	<small>Name of exempt organization or other filer, see instructions.</small> JEWISH FAMILY AND CHILDREN'S SERVICES	<small>Employer identification number (EIN) or</small> <input checked="" type="checkbox"/> 94-1156528
	<small>Number, street, and room or suite number. If a P.O. box, see instructions.</small> 2150 POST STREET	<small>Social security number (SSN)</small> <input type="checkbox"/>
	<small>City, town or post office, state, and ZIP code. For a foreign address, see instructions.</small> SAN FRANCISCO, CA 94115	

Enter the Return code for the return that this application is for (file a separate application for each return). **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

● The books are in the care of. ▶ MARGA DUSED AU

Telephone No. ▶ (415) 449-1200 FAX No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15, 20 13, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- ▶ calendar year 20____ or
- ▶ tax year beginning 7/01, 20 11, and ending 6/30, 20 12.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Calendar Year 2011 or fiscal year beginning month 07 day 01 year 2011, and ending month 06 day 30 year 2012

Corporation/Organization Name JEWISH FAMILY AND CHILDREN'S SERVICES		California corporation number C0050025
Address (suite, room, or PMB no.) 2150 POST STREET		FEIN 94-1156528
City SAN FRANCISCO, CA 94115	State	ZIP Code

A First Return Yes No

B Amended Return Yes No

C IRC Section 4947(a)(1) trust Yes No

D Final Return Yes No

• Dissolved • Surrendered (Withdrawn)

• Merged/Reorganized Enter date: • _____

E Check accounting method:
1 Cash 2 Accrual 3 Other

F Federal return filed?
1 • 990T 2 • 990 (PF) 3 • Sch H (990)

G Is this a group filing for the subordinates/affiliates? Yes No
If 'Yes,' attach a roster. See instructions

H Is this organization in a group exemption? Yes No
If 'Yes,' What's the parent's name? _____

I Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? ... • Yes No
If 'Yes,' explain, and attach copies of revised documents.

J If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? • Yes No
If 'Yes,' complete and attach form FTB 3509.

K Is the organization exempt under R&TC Section 23701g? • Yes No
If 'Yes,' enter gross receipts from nonmember sources \$ _____

L If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. No filing fee is required. •

M Is the organization a Limited Liability Company? • Yes No

N Did the organization file Form 100 or Form 109 to report taxable income? • Yes No

O Is the organization under audit by the IRS or has the IRS audited in a prior year? • Yes No

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	•	1	30,326,918.
	2	Gross dues and assessments from members and affiliates.	•	2	
	3	Gross contributions, gifts, grants, and similar amounts received. SEE .SCH. .B •	•	3	14,647,253.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$25,000, see General Instruction B.	•	4	44,974,171.
	5	Cost of goods sold.	•	5	
	6	Cost or other basis, and sales expenses of assets sold.	•	6	12,523,354.
	7	Total costs. Add line 5 and line 6.	•	7	12,523,354.
	8	Total gross income. Subtract line 7 from line 4.	•	8	32,450,817.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18.	•	9	31,567,813.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	•	10	883,004.
Filing Fee	11	Filing fee \$10 or \$25. See General Instruction F.	•	11	
	12	Total payments.	•	12	
	13	Penalties and Interest. See General Instruction J.	•	13	
	14	Use tax. See General Instruction K.	•	14	
	15	Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result.	•	15	
Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.		Title CFO		Date
	Signature of officer		Date		• Telephone (415) 449-1200
Paid Preparer's Use Only	Preparer's signature		Date		• Paid PTIN P00083251
	Firm's name (or yours, if self-employed) and address		Check if self-employed <input type="checkbox"/>		• FEIN 94-1262196
	GOOD & FOWLER, LLP 262 GRAND AVENUE SOUTH SAN FRANCISCO, CA 94080				• Telephone (650) 872-7600
May the FTB discuss this return with the preparer shown above? See instructions. • <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	
	3	Dividends	●	3	578,069.
	4	Gross rents	●	4	225,641.
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions)	●	6	12,863,825.
	7	Other income. Attach schedule. SEE STATEMENT 1	●	7	16,659,383.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	30,326,918.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	●	9	1,593,607.
	10	Disbursements to or for members	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STATEMENT 2	●	11	553,594.
	12	Other salaries and wages	●	12	17,505,600.
	13	Interest	●	13	121,678.
	14	Taxes	●	14	1,436,838.
	15	Rents	●	15	1,096,261.
	16	Depreciation and depletion (See instructions)	●	16	1,127,798.
	17	Other Expenses and Disbursements. Attach schedule. SEE STATEMENT 3	●	17	8,132,437.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9		18	31,567,813.

Schedule L Balance Sheets		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		415,347.	●	618,770.
2	Net accounts receivable		6,706,712.	●	6,394,771.
3	Net notes receivable		927,974.	●	890,648.
4	Inventories		18,500.	●	21,000.
5	Federal and state government obligations			●	
6	Investments in other bonds			●	
7	Investments in stock STMT 4		26,501,187.	●	29,204,429.
8	Mortgage loans			●	
9	Other investments Attach schedule			●	
10 a	Depreciable assets	29,683,640.		30,501,739.	
b	Less accumulated depreciation	11,380,979.	18,302,661.	12,508,816.	17,992,923.
11	Land		8,153,677.	●	8,153,677.
12	Other assets. Attach schedule. STM 5		7,289,729.	●	4,919,327.
13	Total assets		68,315,787.		68,195,545.
Liabilities and net worth					
14	Accounts payable		9,976,512.	●	12,193,124.
15	Contributions, gifts, or grants payable			●	
16	Bonds and notes payable. ST 6		2,239,122.	●	2,904,298.
17	Mortgages payable		7,121,006.	●	6,910,773.
18	Other liabilities. Attach schedule. STM 7		4,891,217.		5,010,145.
19	Capital stock or principle fund		44,087,930.	●	41,177,205.
20	Paid-in or capital surplus. Attach reconciliation			●	
21	Retained earnings or income fund			●	
22	Total liabilities and net worth		68,315,787.		68,195,545.

Schedule M-1 Reconciliation of income per books with income per return			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000			
1	Net income per books	●	-2,910,725.
2	Federal income tax	●	
3	Excess of capital losses over capital gains	●	
4	Income not recorded on books this year. Attach schedule	●	
5	Expenses recorded on books this year not deducted in this return. Attach schedule. SEE ST 8	●	3,793,729.
6	Total. Add line 1 through line 5		883,004.
7	Income recorded on books this year not included in this return. Attach schedule	●	
8	Deductions in this return not charged against book income this year. Attach schedule	●	
9	Total. Add line 7 and line 8		
10	Net income per return. Subtract line 9 from line 6		883,004.

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

Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF**

OMB No. 1545-0047

2011

Name of the organization

JEWISH FAMILY AND 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 an organization 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 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 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 (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions 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 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not total 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: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2, of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Name of organization

Employer identification number

JEWISH FAMILY AND CHILDREN'S SERVICES

94-1156528

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CONFERENCE ON JEWISH MATERIAL CLAIM 1359 BROADWAY, ROOM 2000 NEW YORK, NY 10018	\$ 1,458,807.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	MAISELS FAMILY TRUST 4 ORINDA WAY, SUITE 250-B ORINDA, CA 94563	\$ 2,637,380.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	JEWISH COMMUNITY FEDERATION 121 STEUART ST. SAN FRANCISCO, CA 94105	\$ 843,787.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	LAZLO N. TAUBER FAMILY FOUNDATION 6000 EXECUTIVE BLVD. STE 600 NORTH BEHTHESDA, MD 20852	\$ 340,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	JAY & ROSE PHILLIPS FAMILY FNDTN 10 SECOND STREET, NE. STE 200 MINNEAPOLIS, MN 55413	\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	FRED LIEBSCHER MEMORIAL FUND 550 HAMILTON AVE, STE 230 PALO ALTO, CA 94301	\$ 865,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

JEWISH FAMILY AND CHILDREN'S SERVICES

94-1156528

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	JOSEPH & MERI EHRLICH LIVING TRUST ----- 2475 HANOVER ST ----- PALO ALTO, CA 94304 -----	\$ ----- 367,329.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	ARIE AND IDA CROWN MEMORAL ----- 222 N LASALLE ST, 20TH FLOOR ----- CHICAGO, IL 60601 -----	\$ ----- 525,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
---	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
---	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
---	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
---	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

JEWISH FAMILY AND CHILDREN'S SERVICES

Employer identification number

94-1156528

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	N/A		

BAA

Name of organization: **JEWISH FAMILY AND CHILDREN'S SERVICES** Employer identification number: **94-1156528**

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total 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
 Use duplicate copies of Part III if additional space is needed.

(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

JEWISH FAMILY AND CHILDREN'S SERVICES

94-1156528

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

INCOME FROM SPECIAL EVENTS.....	\$	76,060.
MISCELLANEOUS INCOME.....		63,771.
PROGRAM SERVICE REVENUE.....		16,519,552.
	TOTAL	<u>\$ 16,659,383.</u>

STATEMENT 2
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
NANCY GOLDBERG 2150 POST STREET SAN FRANCISCO, CA 94115	PRESIDENT 2.00	\$ 0.	\$ 0.	\$ 0.
PAUL CRANE DORFMAN 2150 POST STREET SAN FRANCISCO, CA 94115	VICE PRESIDENT 2.00	0.	0.	0.
MICHAEL KAPLAN 2150 POST STREET SAN FRANCISCO, CA 94115	VICE PRESIDENT 2.00	0.	0.	0.
SUSAN KOLB 2150 POST STREET SAN FRANCISCO, CA 94115	VICE PRESIDENT 2.00	0.	0.	0.
MARK MENELL 2150 POST STREET SAN FRANCISCO, CA 94115	TREASURER 2.00	0.	0.	0.
CLAIRE SOLOT 2150 POST STREET SAN FRANCISCO, CA 94115	SECRETARY 2.00	0.	0.	0.
JOSEPH ALOUF 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
IAN ALTMAN 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
SUZY COLVIN 2150 POST SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.

JEWISH FAMILY AND CHILDREN'S SERVICES

94-1156528

STATEMENT 2 (CONTINUED)

FORM 199, PART II, LINE 11

COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
TAMMY CROWN 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	\$ 0.	\$ 0.	0.
DON FRIEND 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
LYNN GANZ 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
MARSHA JACOBS 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
MICHAEL JANIS 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
RON KAHN 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
SCOTT KAY 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
SHARON LITSKY 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
ALEXANDER LUSHTAK 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
JAN MAISEL 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
GALINA MILOSLAVSKY 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
KAREN PELL 2150 POST STRET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.

JEWISH FAMILY AND CHILDREN'S SERVICES

94-1156528

STATEMENT 2 (CONTINUED)

FORM 199, PART II, LINE 11

COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
LELA SARNAT 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	\$ 0.	\$ 0.	\$ 0.
ZOE SCHWARTZ 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
JIM SHAPIRO 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
CANDICE STARK 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
RONNA STONE 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
STEPHEN SWIRE 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
INGRID TAUBER 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
LUBA TROYANOVSKY 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
DOUG WINTHROP 2150 POST STREET SAN FRANCISCO, CA 94115	DIRECTOR 2.00	0.	0.	0.
DR. ANITA FRIEDMAN 2150 POST STREET SAN FRANCISCO, CA 94115	EXECUTIVE DIREC 45.00	553,594.	0.	0.
TOTAL		<u>\$ 553,594.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

JEWISH FAMILY AND CHILDREN'S SERVICES

94-1156528

STATEMENT 3
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES.....	\$	70,000.
ADVERTISING AND PROMOTION.....		166,392.
BAD DEBTS.....		120,233.
CONFERENCES, CONVENTIONS, AND MEETINGS.....		233,877.
DUES & SUBSCRIPTIONS.....		53,349.
INSURANCE.....		248,394.
INVESTMENT MANAGEMENT FEES.....		150,237.
LEGAL FEES.....		113,835.
OFFICE EXPENSES.....		1,041,504.
OTHER EMPLOYEE BENEFIT.....		2,875,131.
OTHER FEES.....		910,896.
PENSION PLAN CONTRIBUTIONS.....		891,998.
RECRUITMENT.....		43,776.
RENTAL EXPENSES.....		268,654.
SPECIAL EVENT EXPENSES.....		458,165.
TRAVEL.....		485,996.
TOTAL	\$	<u>8,132,437.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 7
INVESTMENTS IN STOCKS

ISRAEL BONDS.....	\$	0.
MINERAL RIGHTS.....		300.
OTHER INVESTMENTS.....		732,658.
PUBLICLY TRADED SECURITIES.....		28,471,471.
TOTAL	\$	<u>29,204,429.</u>

STATEMENT 5
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

BEQUESTS RECEIVABLE.....		1,065,551.
OCCUPANCY AGREEMENT.....		3,289,967.
PREPAID EXPENSES AND DEFERRED CHARGES.....		563,809.
TOTAL	\$	<u>4,919,327.</u>

STATEMENT 6
FORM 199, SCHEDULE L, LINE 16
BONDS AND NOTES PAYABLE

OTHER NOTES PAYABLE	BALANCE DUE
LENDER'S NAME: FIRST REPUBLIC BANK	
DATE OF NOTE: 11/27/2007	
MATURITY DATE: 11/30/2014	
BALANCE DUE:	667,858.

LENDER'S NAME:	WELLS FARGO BANK
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JEWISH FAMILY AND CHILDREN'S SERVICES

94-1156528

STATEMENT 6 (CONTINUED)
FORM 199, SCHEDULE L, LINE 16
BONDS AND NOTES PAYABLE

OTHER NOTES PAYABLE	BALANCE DUE
DATE OF NOTE: 7/15/1997	
MATURITY DATE: 10/15/2012	
BALANCE DUE:	12,642.
LENDER'S NAME: FIRST REPUBLIC BANK	
DATE OF NOTE: 6/30/2010	
MATURITY DATE: 11/01/2012	
INTEREST RATE: 5	
DESC. OF CONSIDERATION: LINE OF CREDIT	
BALANCE DUE:	1,296,000.
LENDER'S NAME: FIRST REPUBLIC	
DATE OF NOTE: 6/03/2011	
MATURITY DATE: 5/31/2016	
INTEREST RATE: 4.3	
BALANCE DUE:	927,798.
	TOTAL OTHER NOTES PAYABLE \$ 2,904,298.
	TOTAL NOTES AND BONDS PAYABLE \$ <u>2,904,298.</u>

STATEMENT 7
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

SPLIT-INTEREST LIABILITIES	5,010,145.
TOTAL	\$ <u>5,010,145.</u>

STATEMENT 8
FORM 199, SCHEDULE M-1, LINE 5
EXPENSES RECORDED ON BOOKS NOT DEDUCTED ON RETURN

CHANGE IN DEFINED BENEFIT PENSION PLAN	\$ 2,229,293.
IN-KIND RENT	145,094.
NET UNREALIZED LOSS ON INVESTMENTS	1,419,342.
TOTAL	\$ <u>3,793,729.</u>