

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2006

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2006 calendar year, or tax year beginning 10-01-2006 and ending 09-30-2007

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: JEWISH FAMILY AND CHILDREN'S SERVICE INC SERVICE INC. Number and street (or P O box if mail is not delivered to street address): 1430 MAIN STREET. Room/suite. City or town, state or country, and ZIP + 4: WALTHAM, MA 02451

D Employer identification number: 04-2104356. E Telephone number: (781) 647-5327. F Accounting method: Cash, Accrual, Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes" enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

G Web site: www.jfcsboston.org

J Organization type (check only one): 501(c)(3)

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000

I Group Exemption Number

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 25,338,642

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Other investment income, Gross amount from sales of assets, Special events and activities, Gross sales of inventory, Other revenue, Total revenue, Program services, Management and general, Fundraising, Payments to affiliates, Total expenses, Excess or (deficit) for the year, Net assets or fund balances at beginning of year, Other changes in net assets or fund balances, Net assets or fund balances at end of year.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b	Other grants and allocations (attach schedule) (cash \$ 17,500 noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	17,500	17,500	
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25a	Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	821,456	138,373	611,488
b	Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b	19,740	19,740	
c	Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c			
26	Salaries and wages of employees not included on lines 25a, b and c	26	13,370,578	11,893,082	1,254,338
27	Pension plan contributions not included on lines 25a, b and c	27			
28	Employee benefits not included on lines 25a - 27	28	1,766,491	1,566,039	170,991
29	Payroll taxes	29	998,475	857,631	119,963
30	Professional fundraising fees	30			
31	Accounting fees	31	56,000		56,000
32	Legal fees	32	58,214	20,996	37,218
33	Supplies	33	272,913	136,337	132,145
34	Telephone	34			
35	Postage and shipping	35	90,994	51,482	28,564
36	Occupancy	36	802,953	703,780	89,302
37	Equipment rental and maintenance	37	88,902	64,182	21,266
38	Printing and publications	38	41,013	32,429	4,726
39	Travel	39	242,952	235,495	6,984
40	Conferences, conventions, and meetings	40	89,810	43,259	45,861
41	Interest	41	17,192	12,713	3,715
42	Depreciation, depletion, etc (attach schedule)	42	288,506	214,587	63,754
43	Other expenses not covered above (itemize)				
a	See Additional Data Table	43a			
b		43b			
c		43c			
d		43d			
e		43e			
f		43f			
g		43g			
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	23,408,097	19,704,386	3,242,499

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

<p>What is the organization's primary exempt purpose? ▶ Jewish Family and Children's Service cares for individuals and families by providing exceptional human service and health care programs, guided by Jewish traditions of social responsibility, compassion, and respect for all members of the community</p> <p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p>	<p>Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)</p>
<p>a See Additional Data Table</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>b</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>c</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>d</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶</p>	<p>19,704,386</p>

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)		
		Beginning of year		End of year		
Assets	45 Cash—non-interest-bearing		183,920	45	880,317	
	46 Savings and temporary cash investments		52,951	46	46,986	
	47a Accounts receivable	47a	3,753,961			
	b Less allowance for doubtful accounts	47b	412,662	5,660,516	47c	3,341,299
	48a Pledges receivable	48a	2,246,298			
	b Less allowance for doubtful accounts	48b		2,768,369	48c	2,246,298
	49 Grants receivable				49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				50a	
	b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)				50b	
	51a Other notes and loans receivable (attach schedule)	51a	10,394			
	b Less allowance for doubtful accounts	51b		4,200	51c	10,394
	52 Inventories for sale or use				52	
	53 Prepaid expenses and deferred charges			375,066	53	273,183
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV			9,887,921	54a	14,727,669
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV			187,329	54b	252,449
55a Investments—land, buildings, and equipment basis	55a					
b Less accumulated depreciation (attach schedule)	55b			55c		
56 Investments—other (attach schedule)				56		
57a Land, buildings, and equipment basis	57a	3,819,628				
b Less accumulated depreciation (attach schedule)	57b	1,853,151	7,425,286	57c	1,966,477	
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____)			1,664,161	58	1,528,567	
59 Total assets (must equal line 74) Add lines 45 through 58			28,209,719	59	25,273,639	
Liabilities	60 Accounts payable and accrued expenses		1,659,314	60	1,829,437	
	61 Grants payable			61		
	62 Deferred revenue		582,141	62	662,134	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
	64a Tax-exempt bond liabilities (attach schedule)		4,825,946		64a	
	b Mortgages and other notes payable (attach schedule)		475,522		64b	238,821
	65 Other liabilities (describe <input type="checkbox"/> _____)		15,784		65	5,880
66 Total liabilities Add lines 60 through 65			7,558,707	66	2,736,272	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67 Unrestricted		11,544,351	67	13,426,873	
	68 Temporarily restricted		7,531,551	68	7,471,449	
	69 Permanently restricted		1,575,110	69	1,639,045	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70 Capital stock, trust principal, or current funds				70	
	71 Paid-in or capital surplus, or land, building, and equipment fund				71	
	72 Retained earnings, endowment, accumulated income, or other funds				72	
	73 Total net assets or fund balances Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)			20,651,012	73	22,537,367
	74 Total liabilities and net assets / fund balances Add lines 66 and 73			28,209,719	74	25,273,639

Part VI Other Information (continued)

Form 990 (2006) Part VI Other Information (continued) table with columns for question, Yes, and No. Includes sections 82a-82b, 83a-83b, 84a-84b, 85a-85f, 85g-85h, 86a-86b, 87a-87b, 88a-88b, 89a-89g, 90a-90b, 91a-91b.

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No

If "Yes," enter the name of the foreign country

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year **92**

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a SERVICE FEE INCOME					14,222,761
b GRANT INCOME					2,858,254
c rental income from clients					100,755
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					2,208,423
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	18,521	
96 Dividends and interest from securities			14	103,219	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non debt-financed property			16	3,500	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	557,052	
101 Net income or (loss) from special events			01	530,725	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a OTHER INCOME					23,482
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				1,213,017	19,413,675
105 Total (add line 104, columns (B), (D), and (E))					20,626,692

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93a	ALLOWED AGENCY TO PROMOTE AND COUNSEL SOUND STANDARDS OF NORMAL FAMILY
93b	LIFE IN THE GREATER BOSTON JEWISH COMMUNITY BY PROVIDING EFFICIENT CASEWORK SERVICE
93g	THE PROGRAMS OF THE ORGANIZATION ARE ALSO SUPPORTED BY CONTRACTS NEGOTIATED WITH VARIOUS AGENCIES OF THE COMMONWEALTH OF MASSACHUSETTS
103A	OTHER INCOME RECEIVED PERTAINING TO THE ORGANIZATION'S EXEMPT PURPOSES

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

NOTE: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI **Information Regarding Transfers To and From Controlled Entities** *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No
		No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No
		No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?	Yes	No
		No

Please 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 officer) is based on all information of which preparer has any knowledge.		
	Signature of officer	2008-08-14	Date
	seymour j friedland executive Director Type or print name and title		

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 RSM MCGLADREY INC 7 NEW ENGLAND EXECUTIVE PARK SUITE BURLINGTON, MA 018033485			EIN
				Phone no (781) 685-3500

**SCHEDULE A
(Form 990 or
990EZ)**

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

2006

Department of the
Treasury
Internal Revenue
Service

Name of the organization
JEWISH FAMILY AND CHILDREN'S SERVICE INC
SERVICE INC

Employer identification number

04-2104356

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NATASHA GINSBURG c/o JFCS 1430 Main Street waltham, MA 02451	NURSE 64 00	100,017	2,505	0
Anna Barenboym c/o JFCS 1430 Main Street waltham, MA 02451	PHYSICAL THERAPIST 61 25	113,239	16,974	0
olga abamelic c/o JFCS 1430 Main Street waltham, MA 02451	nurse home health 55 20	120,532	2,018	0
Ellen lash c/o JFCS 1430 Main Street waltham, MA 02451	Dir Healthcare Op 36 25	127,822	8,242	0
Anna keshishyan c/o JFCS 1430 Main Street waltham, MA 02451	Nurse 54 00	127,902	0	0
Total number of other employees paid over \$50,000	8			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
BOSTON CIO 21 BOYDEN ROAD MEDFIELD, MA 02052	GENERAL CONSULTANT	107,993
MCGLADREY PULLEN LLP 7 new england executive park suite 320 burlington, MA 018035008	Audit & Tax Services	87,408
CONCORD FAMILY 390 MASS AVENUE ACTON, MA 01720	SUB CONTRACT	71,497
RAFANELLI EVENTS 142 BERKELEY STREET BOSTON, MA 02116	EVENTS CONSULTANT	53,993
Total number of others receiving over \$50,000 for professional services		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of other contractors receiving over \$50,000 for other services		

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

<p>1 During the year, has the organization attempted to influence national, state, or local legislation, include any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ►\$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>	1		No
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.) 🗨</p> <p>a Sale, exchange, or leasing property?</p>	2a		No
<p>b Lending of money or other extension of credit?</p>	2b		No
<p>c Furnishing of goods, services, or facilities?</p>	2c	Yes	
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? 🗨</p>	2d	Yes	
<p>e Transfer of any part of its income or assets?</p>	2e		No
<p>3a Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)</p>	3a		No
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b	Yes	
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement</p>	3c		No
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d		No
<p>4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p>	4a		No
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b		
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c		
<p>d Enter the total number of donor advised funds owned at the end of the tax year ► _____</p>			
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► _____</p>			
<p>f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ► 0 _____</p>			
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► 0 _____</p>			

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5** A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6** A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7** A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8** A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9** A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b** A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12** 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 charitable, etc , 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) (Also complete the **Support Schedule** in Part IV-A)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization

Type I Type II Type III - Functionally Integrated Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support?
			Yes	No	
Total					

- 14** An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting.**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	5,554,740	3,672,601	3,418,956	3,378,366	16,024,663
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose	18,505,490	15,730,068	14,236,683	12,669,904	61,142,145
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	96,379	156,131	55,407	76,601	384,518
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	13,599	1,483	4,348		19,430
23 Total of lines 15 through 22	24,170,208	19,560,283	17,715,394	16,124,871	77,570,756
24 Line 23 minus line 17	5,664,718	3,830,215	3,478,711	3,454,967	16,428,611
25 Enter 1% of line 23	241,702	195,603	177,154	161,249	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a	328,572
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts	26b	5,334,456
c Total support for section 509(a)(1) test Enter line 24, column (e)	26c	16,428,611
d Add Amounts from column (e) for lines 18 <u>384,518</u> 19 <u>0</u> 22 _____ 26 b <u>5,334,456</u>	26d	5,738,404
e Public support (line 26c minus line 26d total)	26e	10,690,207
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f	6507.07 %

27 Organizations described on line 12: **a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " **Do not file this list with your return.** Enter the sum of such amounts for each year
(2005) _____ (2004) _____ (2003) _____ (2002) _____

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** \$5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year
(2005) _____ (2004) _____ (2003) _____ (2002) _____

c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	27c	
d Add Line 27a total _____ and line 27b total _____	27d	
e Public support (line 27c total minus line 27d total)	27e	
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)	27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g	
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h	

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return.** Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions.)**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 10 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

(a)
Affiliated group
totals

(b)
To be completed
for all electing
organizations

36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38	Total lobbying expenditures (add lines 36 and 37)	38		
39	Other exempt purpose expenditures	39		
40	Total exempt purpose expenditures (add lines 38 and 39)	40		
41	Lobbying nontaxable amount Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is— Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41		
42	Grassroots nontaxable amount (enter 25% of line 41)	42		
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 13 of the instructions)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines **c** through **h**.)

Yes	No	Amount

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2006

Attachment Sequence No 67

Department of the Treasury Internal Revenue Service

See separate instructions. Attach to your tax return.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number.

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows for Section 179 election details, including maximum amount, total cost, and dollar limitation.

Table with 13 rows for Section 179 expense deduction calculation, including description of property, cost, and elected cost.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

Table with 6 rows for special depreciation allowance and other depreciation details.

Part III MACRS Depreciation (Do not include listed property.)

Section A

Table with 2 rows for MACRS deductions for assets placed in service in tax years beginning before 2006.

Table with 7 columns: Classification of property, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, Depreciation deduction.

Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

Table with 3 rows for alternative depreciation system assets, including class life and recovery period.

Part IV Summary (see instructions)

Table with 3 rows for summary of depreciation, including listed property, total, and basis for section 263A costs.

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year (see instructions)					
43 Amortization of costs that began before your 2006 tax year					43
44 Total. Add amounts in column (f) See the instructions for where to report					44

Additional Data**Software ID:****Software Version:****EIN:** 04-2104356**Name:** JEWISH FAMILY AND CHILDREN'S SERVICE INC
SERVICE INC**Form 990, Part II, Line 43 - Other expenses not covered above (itemize):**

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
a Other PROFESSIONAL FEES	43a	1,203,156	899,437	282,915	20,804
b OTHER EXPENSEs	43b	361,826	163,765	168,678	29,383
c birth mother	43c	67,831	67,831		
d family assistance	43d	330,052	330,052		
e ADVERTISING	43e	114,131	100,305	13,377	449
f PARKING	43f	31,294	28,594	2,700	
g FOOD	43g	133,771	121,980	9,301	2,490
h PROMOSOLICITATION MATLS	43h	125,766	63,678	46,794	15,294
i PROGRAM EXPENSES	43i	138,576	138,576		
j BAD DEBT	43j	370,724	370,724		
k SOFTWARE SUPPORT	43k	104,001	82,859	21,142	
l TELEPHONE	43l	166,958	132,378	31,537	3,043
m family assistance	43m	330,052	330,052		
n birth mother expense	43n	67,831	67,831		
o early intervention program expenses	43o	818,439	818,439		

Form 990, Part III - Program Service Accomplishments:

<p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501 (c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p>	<p>Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)</p>
<p>a SERVICES TO THE ELDERLY WE OFFER COMPREHENSIVE, COMPASSIONATE CARE TO THE ELDERLY THE PROGRAMS LISTED BELOW PROVIDE HIGH QUALITY, INNOVATIVE SERVICES TO SENIOR ADULTS, HELPING THEM LIVE HEALTHY, INDEPENDENT AND MEANINGFUL LIVES - CERTIFIED HOME HEALTH PROVIDES SKILLED SERVICES, INCLUDING NURSING, PHYSICAL THERAPY, OCCUPATIONAL THERAPY, SPEECH THERAPY, MEDICAL SOCIAL WORK AND HOME HEALTH AIDE SERVICES TO HOMEBOUND CLIENTS - NON-CERTIFIED CARE PROVIDES PARAPROFESSIONAL SERVICES TO A MOSTLY SENIOR CITIZEN POPULATION WHO ARE IN NEED OF HOMEMAKER AND/OR PERSONAL CARE SERVICES THAT ENABLE THEM TO REMAIN SAFELY IN THEIR HOMES AND AVOID INSTITUTIONAL PLACEMENT - LONG-TERM CARE OMBUDSMAN A FREE SERVICE PROVIDED TO NURSING HOME RESIDENTS AND THEIR FAMILIES IN THE SUBURBAN AREAS WEST OF BOSTON THE PROGRAM PROTECTS AND ADVOCATES FOR NURSING HOME RESIDENTS - GUARDIANSHIP PROVIDES SERVICES TO INDIVIDUALS NO LONGER LEGALLY COMPETENT TO MAKE DECISIONS REGARDING THEIR HEALTH AND WELFARE - GERIATRIC CARE MANAGEMENT HELPS ELDERS AND THEIR FAMILIES UNDERSTAND AND ACCESS THE VAST COMMUNITY RESOURCES THAT ARE AVAILABLE TO ELDERS IN THE GREATER BOSTON AREA WE SPECIALIZE IN ALZHEIMER'S/DEMENTIA AND PARKINSON'S DISEASES WE OFFER A COMPREHENSIVE SERVICE THAT UNDERSTANDS THE STRUGGLES AND STRESS RELATED TO AGING AND CHRONIC ILLNESS - GERIATRIC MENTAL HEALTH PROVIDES ACCESS TO SENIOR ADULTS FOR HIGH QUALITY, SPECIALIZED MENTAL HEALTH TREATMENT - PARKINSON'S FAMILY SUPPORT UNIQUE NEW PROGRAM PROVIDING INFORMATION AND REFERRAL, RESOURCES, SUPPORT, AND INNOVATIVE PROGRAMMING TO MEET THE NEEDS OF PEOPLE WITH PARKINSON'S DISEASE AND THEIR FAMILIES - THE GERIATRIC INSTITUTE LINKS RESEARCH TO PRACTICE BY PILOTING PROGRAMS(SUCH AS FALLS PREVENTION, DEPRESSION DETECTION AND SUICIDE PREVENTION, AND SUPPORTIVE HOUSING SERVICES THAT PROMOTE AGING WELL AT HOME) THAT IMPROVE THE QUALITY OF LIFE IN ADVANCED AGE - CJP SENIORDIRECT AN INFORMATION AND REFERRAL LINE AND WEBSITE DESIGNED TO PROVIDE ADVICE, SUPPORT AND ACCESS TO RESOURCES FOR ELDERS IN THE GREATER BOSTON AREA THROUGH TELEPHONE CONSULTATION AND FOLLOW UP, ELDER CARE SPECIALISTS WORK TO CONNECT CALLERS TO THE RESOURCES THAT ARE MOST APPROPRIATE TO THEIR NEEDS - JEWISH HEALING CONNECTIONS PROVIDES OUTREACH AND CONNECTION TO JUDAISM AND THE JEWISH COMMUNITY TO INDIVIDUALS AND THEIR FAMILIES WHO ARE ILL, ISOLATED, BEREAVED, OR LACK ACCESS TO JEWISH SUPPORTS -The daniel connection, a program of jewish healing connections, provides supportive services to hospital patients and their families through a collaborative effort with boston's jewish community and hospital staff - HOLOCAUST SERVICES ADDRESSES THE NEEDS AND CONCERNS OF HOLOCAUST SURVIVORS AND THEIR FAMILIES AND PROVIDES SPECIALIZED PROGRAMMING FOR CHILDREN AND GRANDCHILDREN OF SURVIVORS IN FISCAL YEAR 2007 APPROXIMATELY 9,688 CLIENTS WERE SERVED IN THESE PROGRAMS</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>11,744,263</p>
<p>b Services to Families and Children We offer a comprehensive group of programs designed to strengthen families and support individuals through challenging times - Adoption Resources Offers pre-adoption consultation, home studies, domestic and international placements, educational workshops, clinical services and community outreach TOTAL NUMBER OF CLIENTS SERVED-780 - Center for Early Relationship Support Promotes the healthy development of families at the earliest stages - Family Circle Supports parents of severely neurologically impaired children - Family and Child Mental Health Provides assessment and treatment by a multidisciplinary team of social workers, psychologists and psychiatrists for a range of emotional problems - INTERFAITH FAMILY RESOURCE CENTER REACHES OUT TO INTERFAITH COUPLES AND THEIR FAMILIES TO ADDRESS THE UNIQUE CHALLENGES THAT ARISE FROM DIFFERENCES IN FAITH AND TRADITIONS -special needs initiative serves children from pre-school through high school with a variety of physical and mental disabilities and their families (located in Dnepropetrovsk, ukraine) In fiscal year 2007 approximately 2,480 clients were served in these programs</p> <p>(Grants and allocations \$ 17,500) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>1,698,977</p>
<p>c Community Programs We provide services that are responsive to the social and cultural needs of the community These programs strive to reduce isolation, make connections to the Jewish community and promote the well being of individuals and families - New American Services Assists refugees in the initial adjustment to resettling in America Provides specialized bilingual services including citizenship assistance, outreach to Russian adolescents and support for frail elders and single parent families - Center For Family Assistance Offers programs and services that meet the basic needs of individuals and families for food, housing, clothing, and access to medical care and legal representation - Kol Isha-Domestic Violence Program Kol Isha provides culturally competent and religiously sensitive services to victims of domestic violence and sexual assault, with specialized services for the Jewish community and the Russian-speaking community -NUTRITION SERVICES(NS)PROVIDES COMPASSIONATE, PERSONALIZED AND INTEGRATIVE NUTRITION PROGRAMMING, INCLUDING COUNSELING, GROUP CLASSES AND STAFF TRAINING, IN ORDER TO PROMOTE HEALTHY DIETARY CHANGE -BET TZEDEK PROVIDES ACCESS TO FREE CIVIL LEGAL SERVICES TO LOW-INCOME INDIVIDUALS AND FAMILIES IN GREATER BOSTON REGARDLESS OF RELIGIOUS AFFILIATION THESE SERVICES ARE PROVIDED BY JF&CS STAFF(AN ATTORNEY AND PARALEGAL)AS WELL AS THROUGH A NETWORK OF VOLUNTEER ATTORNEYS AND LAW FIRMS WHO PROVIDE PRO-BONO LEGAL REPRESENTATION BET TZEDEK CONSIDERS CASES IN A WIDE RANGE OF AREAS INCLUDING FAMILY LAW, HOUSING, CONSUMER, GOVERNMENT BENEFITS, GUARDIANSHIP, IMMIGRATION In fiscal year 2007 approximately 1,900 clients were served in these programs</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>2,315,467</p>
<p>d SERVICES TO PEOPLE WITH DISABILITIES THESE PROGRAMS OFFER SERVICES AND SUPPORT TO ADULTS AND CHILDREN WITH A WIDE VARIETY OF DISABLING CONDITIONS CURRENTLY, JF&CS SERVICES FOR PEOPLE WITH DISABILITIES(SPD)PROVIDES -AN INFORMATION AND REFERRAL SERVICE, THE DISABILITY RESOURCE NETWORK, THAT PROVIDES PHONE CONSULTATION AND MATERIALS FREE OF CHARGE TO HUNDREDS OF INDIVIDUALS WITH DISABILITIES AND THEIR FAMILIES IN FY07, THE DRN SERVED APPROXIMATELY 360 -THE CJP DISABILITIES TRUST ALLOWS FAMILIES TO SET ASIDE FUNDS FOR THEIR DISABLED FAMILY MEMBER 16 FAMILIES CURRENTLY USE THIS TRUST, AND WE ANTICIPATE THAT THIS PROGRAM WILL DOUBLE IN SIZE ONCE THE NEW SELF SETTLED TRUST IS FINALIZED -THE SPECIAL NEEDS INITIATIVE FOCUSES ON COMMUNITY INCLUSION AND IMPROVING THE QUALITY OF LIFE FOR 60 CHILDREN WITH DISABILITIES AND THEIR FAMILIES IN DNEPROPETROVSK, UKRAINE, THROUGH SPECIAL NEEDS EDUCATION PROGRAMS, PARENT SUPPORT AND TRAINING, TEACHER AND STUDENT-TEACHER TRAINING AND DEVELOPING COMMUNITY AWARENESS -CHAI RESIDENTIAL SERVICES PROVIDES HOUSING AND IN HOME SUPPORTS IN A VARIETY OF SETTINGS WITH THE SUPPORT OF THE CJP DISABILITIES HOUSING INITIATIVE, WE CURRENTLY SERVE 70 INDIVIDUALS -SOCIAL ACTIVITIES THROUGH CHAVERIM SHEL SHALOM AND CHAVERIM CHAIM WE ARE IN CONTACT WITH OVER 600 INDIVIDUALS WITH PSYCHIATRIC CONDITIONS AND DEVELOPMENTAL DISABILITIES AND HOST OVER 40 SOCIAL PROGRAMS EACH YEAR -DAY SUPPORTS AND WORK EXPERIENCE THROUGH OUR CHAI WORKS PROGRAM THIS PROGRAM HAS 20 FULL TIME AND 20 PART TIME PARTICIPANTS -AFTER SCHOOL PROGRAMMING AND SKILLS THROUGH OUR PREPARING FOR INDEPENDENCE PROGRAM THIS YEAR, WE CHANGED THIS PROGRAM FROM A SUNDAY FORMAT TO AFTER SCHOOL ACTIVITY OFFERED 3 AFTERNOONS PER WEEK AND HAD 10 YOUNG ADULTS PARTICIPATE -RECREATION AND FAMILY RESPITE THROUGH THE FAMILY CIRCLE SWIM & SING PROGRAM THIS PROGRAM PROVIDES INTENSIVELY SUPERVISED SUNDAY ACTIVITIES FOR CHILDREN AND ADULTS WHO HAVE SEVERE NEUROLOGICAL CONDITIONS WE SERVED 12 CHILDREN AND THEIR FAMILIES THROUGH THIS PROGRAM IN FISCAL YEAR 2007 APPROXIMATELY 1,100 CLIENTS WERE SERVED IN THESE PROGRAMS</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>3,127,240</p>
<p>e early intervention provides developmental and therapeutic services for infants and toddlers from birth to age three who are experiencing delays this program was transferred to another provider in April 2007</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>818,439</p>

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
ELIZABETH ROSEN c/o JFCS 1430 main street waltham, MA 02451	President 5 00	0	0	0
JOHN F LEVY c/o JFCS 1430 main street waltham, MA 02451	Immediate past president 5 00	0	0	0
Eric S Silverman c/o JFCS 1430 main street waltham, MA 02451	Treasurer 5 00	0	0	0
amy Bloomstone c/o JFCS 1430 main street waltham, MA 02451	Clerk 5 00	0	0	0
harvey M Greenberg c/o JFCS 1430 main street waltham, MA 02451	VP of Board of Directors 5 00	0	0	0
william W Kannel c/o JFCS 1430 main street waltham, MA 02451	vp of Board of Directors 5 00	0	0	0
james M Litton c/o JFCS 1430 main street waltham, MA 02451	vp of Board of Directors 5 00	0	0	0
steven J Snyder c/o JFCS 1430 main street waltham, MA 02451	vp of Board of Directors 5 00	0	0	0
DAVID Schechter C/o 1430 main street Waltham, MA 02451	Director 5 00	0	0	0
Jackie Weinstein C/o 1430 main street Waltham, MA 02451	Director 5 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
JAMIE Weintraub C/o 1430 main street Waltham, MA 02451	Director 5 00	0	0	0
Joseph H Albert c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
Beth Lebovitz backer c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
neal balkowitsch c/o JFCS 1430 main street waltham, MA 02451	Director 5 00	0	0	0
mark r Belsky MD c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
patricia Berenson c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
kathleen kirk bishop phd c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
CINDY goldman blotner C/o 1430 main street Waltham, MA 02451	Director 5 00	0	0	0
JONATHAN DORFMAN C/o 1430 main street Waltham, MA 02451	Director 5 00	0	0	0
Gerald Feldman c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Lisa Heyison c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
melissa weiner janfaza c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
julie riven jaye c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
stewart karger c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
HENRY KAY C/o 1430 main street Waltham, MA 02451	Director 5 00	0	0	0
pamela Lesser c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
mark Levy c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
ginny strauss maddowell c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
WILLIAM MILLER C/o 1430 main street Waltham, MA 02451	Director 5 00	0	0	0
dale Okonow c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
george pelz c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
alan pinshaw md c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
james rabb md c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
matthew rosenthal c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
LISA B RUBINSTEIN C/o 1430 main street Waltham, MA 02451	Director 5 00	0	0	0
beth C Schlager c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
susan Florence Smith c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
donna stein c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
elinor Svenson c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0
donald wertlieb phd c/o JFCS 1430 main street waltham, MA 02451	director 5 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
seymour J Friedland PhD c/o JFCS 1430 main street waltham, MA 02451	executive Director 36 25	290,853	25,682	3,940
marla KANNEL c/o JFCS 1430 main street waltham, MA 02451	chief development officer 36 25	69,698	1,897	0
a KEENE METZGER c/o JFCS 1430 main street waltham, MA 02451	chief financial officer 36 25	157,102	10,162	0
Bob Jokela c/o JFCS 1430 main street waltham, MA 02451	COO 36 25	126,202	1,487	0
RIMMA ZELFAND C/o 1430 main street Waltham, MA 02451	DIRECTOR OF SENIOR SERVICES 36 25	134,520	3,853	0

TY 2006 Cash Grants Paid Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
SERVICE INC

EIN: 04-2104356

Class of Activity	Recipient's name	Address	Amount	Relationship
PREPARING A BOOK ON ADOPTION	SUSAN SILVERMAN	c/o 1430 MAIN STREET WALTHAM, MA 02451	17,500	INDEPENDENT

TY 2006 Gain/Loss from Sale of Public Securities Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
SERVICE INC

EIN: 04-2104356

Gross Sales Price: 557,052

Basis: 0

Sales Expenses: 0

Total (net): 557,052

TY 2006 Investments - Securities Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC

SERVICE INC

EIN: 04-2104356

Description	Book Value	Cost/FMV
EQUITY SECURITIES	14,615,784	F
FIXED INCOME SECURITIES	111,885	F
CASH AND CASH EQUIVALENTS	252,449	F

TY 2006 Land etc. Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
SERVICE INC

EIN: 04-2104356

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
BUILDING IMPROVEMENTS	2,207,911	829,340	1,378,571
FURNITURE AND FIXTURES	1,508,597	997,669	510,928
AUTOMOBILES	103,120	26,142	76,978

TY 2006 Mortgages and Notes Payable Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
SERVICE INC

EIN: 04-2104356

Total Mortgage Amount: 102908

Item No.	1
Lender's Name	COMBINED JEWISH PHILANTHROPIES
Lender's Title	
Relationship to Insider	NONE
Original Amount of Loan	92282
Balance Due	70389
Date of Note	2005-12
Maturity Date	2016-12
Repayment Terms	\$7,662/year
Interest Rate	0.0000
Security Provided by Borrower	Na
Purpose of Loan	Underfund of pension plan
Description of Lender Consideration	
Consideration FMV	

Item No.	2
Lender's Name	Rodman Ford Sales
Lender's Title	
Relationship to Insider	nONE
Original Amount of Loan	78693
Balance Due	65524
Date of Note	2005-03
Maturity Date	2005-03
Repayment Terms	\$1,419/Month
Interest Rate	8.9900
Security Provided by Borrower	Two motor vehicles
Purpose of Loan	Loan on Vehicles
Description of Lender Consideration	
Consideration FMV	

Item No.	3
Lender's Name	Citizens Bank
Lender's Title	
Relationship to Insider	nONE
Original Amount of Loan	1000000
Balance Due	
Date of Note	2005-03
Maturity Date	2005-03
Repayment Terms	due on demand
Interest Rate	5.3200
Security Provided by Borrower	certain Investments
Purpose of Loan	Line of Credit
Description of Lender Consideration	
Consideration FMV	

TY 2006 Other Assets Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
 SERVICE INC

EIN: 04-2104356

Description	Beginning of Year Amount	End of Year Amount
OTHER ASSETS and DEPOSITS	312,807	115,448
BENEFICIAL INTEREST IN CHARITABLE REMAINDER TRUST	1,335,570	1,407,239
assets limited as to use	15,784	5,880

TY 2006 Other Changes in Net Assets Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
 SERVICE INC

EIN: 04-2104356

Description	Amount
UNREALIZED GAIN ON INVESTMENTS stated AT FAIR MARKET VALUE	1,405,922
CHANGE IN BENEFICIAL INTEREST IN CHARITABLE REMAINDER TRUST	164,251
w ithin consolidated audited financial statements	-1,266,936

TY 2006 Other Expenses Included Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
 SERVICE INC

EIN: 04-2104356

Description	Amount
direct special fundraising expenses reported on page 1 line 9b	347,427
with expenses on audited financial statements	-757,293
consolidated audited financial statements	328,156

TY 2006 Other Liabilities Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
 SERVICE INC

EIN: 04-2104356

Description	Beginning of Year Amount	End of Year Amount
FUNDS HELD IN TRUST	15,784	5,880

TY 2006 Other Revenues Included Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
 SERVICE INC

EIN: 04-2104356

Description	Amount
reported on page 1 line 20	164,251
as audited financial statements are on a consolidated basis	-52,786

**TY 2006 Other Revenues
Not Included Schedule**

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
SERVICE INC

EIN: 04-2104356

Description	Amount
direct special fundraising expenses reported on page 1 line 9b	-347,427
with expenses on audited financial statements	757,293

TY 2006 Special Events Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC

SERVICE INC

EIN: 04-2104356

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
fall event	755,859	214,460	541,399	205,000	336,399
w omen's breakfast	120,074	40,209	79,865	18,352	61,513
kol isha event	145,297	51,099	94,198	48,987	45,211
CHAI EVENT	233,624	70,934	162,690	75,088	87,602

TY 2006 Other Income Schedule

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
 SERVICE INC

EIN: 04-2104356

Description	2003	2002	2001	2000	Total
other Income	13,599	1,483	4,348		19,430

TY 2006 Self Dealing Statement

Name: JEWISH FAMILY AND CHILDREN'S SERVICE INC
SERVICE INC

EIN: 04-2104356

Line Number	Explanation
2c	CERTAIN MEMBERS OF THE BOARD OF DIRECTORS AND OTHER RELATED PARTIES PROVIDED LEGAL AND GENERAL SERVICES TO THE ORGANIZATION TOTALING \$34,427 during the year ended September 30, 2007.

Form **8453-EO**

Exempt Organization Declaration and Signature for Electronic Filing

OMB No. 1545-1870

For calendar year 2006, or tax year beginning OCT 1, 2006, and ending SEP 30, 2007

2006

For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

▶ See instructions.

Department of the Treasury
Internal Revenue Service

Name of exempt organization **JEWISH FAMILY AND CHILDREN'S SERVICE, INC.**

Employer identification number
04-2104356

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8453-EO and enter the applicable amount from the return if any. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line for the return for which you are filing this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (that is, do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, line 12)	1b	<u>24991215</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	

Part II Declaration of Officer

6 I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2006 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Sign Here

Signature of officer

Date

8/13/08

EXECUTIVE DIRECTOR

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Publication 4206, Information for Authorized IRS e-file Providers of Exempt Organization Filings. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer	Check if self-employed	ERO's SSN or PTIN
	<u>[Signature]</u>	<u>8/13/08</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>P00757336</u>
Use Only	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.		
	<u>RSM MCGLADREY, INC. 7 NEW ENGLAND EXECUTIVE PARK, SUITE 320 BURLINGTON, MA 01803-3485</u>	<u>41-1944416</u>	<u>(781) 685-3500</u>		

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
	<u>[Signature]</u>		<input type="checkbox"/>	
Use Only	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

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

Form **8453-EO** (2006)