



Accounting
Tax | Advisory

Direction that moves you forward

Jewish Service For The Developmentally
Disabled of Metrowest, Inc.
310 Eisenhower Pkwy
Livingston, NJ 07039

Dear Linda:

Enclosed are the 2022 Exempt Organization returns, as follows...

2022 Form 990

2022 New Jersey Form CRI-300R

Attached for each tax return are filing instructions. Please follow them carefully.

You have final responsibility for these tax return(s) and therefore, you should review the return(s) carefully before signing and filing them. Our engagement to prepare your tax return(s) is subject to the terms as outlined in our tax arrangement letter that is enclosed or which has previously been provided.

We recommend that you use certified mail with postmarked receipts for any payment voucher or tax return that you are instructed to mail to a taxing authority.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return(s) or any other matters.

Very truly yours,

Marqus White
Certified Public Accountant

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2023

Prepared For:

Jewish Service For The Developmentally
Disabled of Metrowest, Inc.
310 Eisenhower Pkwy
Livingston, NJ 07039

Prepared By:

Sax LLP
389 Interpace Parkway; Ste 3
Parsippany, NJ 07054

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by May 15, 2024.

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 and ending JUN 30, 2023

Form header section containing organization name (JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED OF METROWEST, INC.), EIN (22-3479872), address (310 EISENHOWER PKWY, LIVINGSTON, NJ 07039), and principal officer (LINDA PRESS).

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission statement, governance metrics, and financial data for Prior Year and Current Year.

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.

Signature block section with fields for officer signature (LINDA PRESS), preparer name (MARQUS WHITE), date (01/11/24), and firm information (SAX LLP).

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.

Form 990 (2022)

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
**A MULTI-PURPOSE AGENCY PROVIDING AN INTERGRATED PROGRAM OF COMMUNITY
EDUCATION, ADVOCACY, AND SERVICES FOR INDIVIDUALS WITH DEVELOPMENTAL
DISABILITIES AND THEIR FAMILIES. DEDICATED TO MAXIMIZING THE
POTENTIAL OF INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES AND PROMOTES**

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses \$ 6,891,574. including grants of \$ 74,541.) (Revenue \$ 6,284,047.)
**THE RESIDENTIAL PROGRAMS PROVIDE KOSHER SUPPORTIVE RESIDENTIAL SERVICES
TO INDIVIDUALS REQUIRING ASSISTANCE AND SUPPORT TO ALLOW THEM TO LIVE
IN THE COMMUNITY.**

4b (Code: _____) (Expenses \$ 1,516,449. including grants of \$ _____) (Revenue \$ 1,376,242.)
**THE WELLNESS, ARTS AND ENRICHMENT CENTER PROVIDES FOR EXPLORATION AND
OPPORTUNITIES FOR LEARNING, PERSONAL AND SPIRITUAL GROWTH AND THE
SHARING OF BELIEFS AND IDEAS RESPECTFULLY, SAFELY AND IN AN ATMOSPHERE
OF UNCONDITIONAL ACCEPTANCE BETWEEN PARTICIPANTS AND THE FACILITATORS.**

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **8,408,023.**

Form 990 (2022)

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

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 Rev. Proc. 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, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in 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 and XII</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 and XII 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 other assistance to or for any foreign organization? <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 other assistance to or for foreign individuals? <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.</i> See instructions		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?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	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>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	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>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	36
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	213
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
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?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
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.	13a	
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	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) LARRY REIN PRESIDENT	0.50 2.00	X		X				0.	0.	0.
(2) REBECCA GOLD VICE PRESIDENT	0.25 0.75	X		X				0.	0.	0.
(3) MATTHEW JARMEL VICE PRESIDENT	0.25 1.00	X		X				0.	0.	0.
(4) ROBIN POLSON VICE PRESIDENT	0.25 1.00	X		X				0.	0.	0.
(5) CRAIG GROSSWALD TREASURER	0.25 1.50	X		X				0.	0.	0.
(6) LORI SOLOMON SECRETARY	0.50 1.75	X		X				0.	0.	0.
(7) ELLEN GOLDNER PAST PRESIDENT	0.25 0.75	X						0.	0.	0.
(8) LOIS ROSE PAST PRESIDENT	0.25 0.75	X						0.	0.	0.
(9) LYNDA WACHSTETER PAST PRESIDENT	0.25 0.75	X						0.	0.	0.
(10) JAY ROGER WEISSGLASS PAST PRESIDENT	0.25 0.75	X						0.	0.	0.
(11) BARRY GOLDBERG PAST PRESIDENT	0.25 0.75	X						0.	0.	0.
(12) CLAIRE AKSELRAD BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(13) KENNETH ALTER BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(14) FRAN BEINHAKER BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(15) HOWARD CHARISH BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(16) LARRY CHODOR BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(17) SELMA DANER BOARD MEMBER	0.25 0.75	X						0.	0.	0.

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Form 990 (2022)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(18) TEDDI DOLPH BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(19) RISA GOLDBERG BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(20) ANDREA GROVER BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(21) ETA LEVENSON BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(22) SALLY LEVIN BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(23) JON MANN BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(24) MICHAEL MILLER BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(25) HARRIS NYDICK BOARD MEMBER	0.25 0.75	X						0.	0.	0.
(26) MARK PERWIEN BOARD MEMBER	0.25 0.75	X						0.	0.	0.
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								133,133.	0.	0.
d Total (add lines 1b and 1c)								133,133.	0.	0.

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 1

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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>		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>		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
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2022)

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Form 990 (2022)

22-3479872 Page **9**

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	57,500.				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	465,445.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	564,487.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			1,087,432.			
Program Service Revenue	2 a RESIDENTIAL CARE PROGR	Business Code					
		621610	6,284,047.	6,284,047.			
	b WAE CENTER	621400	940,481.	940,481.			
	c HOUSING ASSISTANCE PAY	531110	435,761.	435,761.			
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f			7,660,289.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		93,438.			93,438.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
				4,954.			
	b Less: cost or other basis and sales expenses	7b	0.				
c Gain or (loss)	7c	4,954.					
d Net gain or (loss)			4,954.		4,954.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			8,846,113.	7,660,289.	0.	98,392.	

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	74,541.	74,541.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	165,000.	136,950.	28,050.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,455,069.	5,622,025.	833,044.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13,953.	13,191.	762.	
9 Other employee benefits	712,784.	673,844.	38,940.	
10 Payroll taxes	495,371.	468,308.	27,063.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	60,481.		60,481.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	377,785.	334,505.	43,280.	
12 Advertising and promotion	38,741.		38,741.	
13 Office expenses	73,464.	28,506.	44,958.	
14 Information technology				
15 Royalties				
16 Occupancy	202,264.	79,040.	123,224.	
17 Travel	193,752.	187,396.	6,356.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,424.	925.	13,499.	
20 Interest	15,696.		15,696.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	63,340.	63,340.		
23 Insurance	217,657.	209,191.	8,466.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FOOD-CLIENTS & STAFF	339,802.	286,653.	53,149.	
b DUES & SUBSCRIPTIONS	107,310.	2,314.	104,996.	
c REPAIRS AND MAINTENANCE	98,531.	95,511.	3,020.	
d TELEPHONE AND COMMUNICA	66,549.	57,029.	9,520.	
e All other expenses	76,661.	74,754.	1,907.	
25 Total functional expenses. Add lines 1 through 24e	9,863,175.	8,408,023.	1,455,152.	0.
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)				

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	272,384.	1	924,802.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net	449,713.	4	669,737.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	0.	9	3,335.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,321,380.			
	b Less: accumulated depreciation	10b 1,673,310.	1,692,046.	10c	1,648,070.
	11 Investments - publicly traded securities		11		
	12 Investments - other securities. See Part IV, line 11	1,421,310.	12	1,189,343.	
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	3,066,453.	15	1,412,305.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,901,906.	16	5,847,592.		
Liabilities	17 Accounts payable and accrued expenses	365,759.	17	312,882.	
	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 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties	490,531.	23	491,007.	
	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	799,879.	25	750,576.	
	26 Total liabilities. Add lines 17 through 25	1,656,169.	26	1,554,465.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	5,245,737.	27	4,293,127.	
	28 Net assets with donor restrictions		28		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	5,245,737.	32	4,293,127.	
33 Total liabilities and net assets/fund balances	6,901,906.	33	5,847,592.		

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**JEWISH SERVICE FOR THE DEVELOPMENTALLY
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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,846,113.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,863,175.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,017,062.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,245,737.
5	Net unrealized gains (losses) on investments	5	64,452.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,293,127.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <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 on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1433688.	718,744.	2168480.	5619703.	1087432.	11028047.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1433688.	718,744.	2168480.	5619703.	1087432.	11028047.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						11028047.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1433688.	718,744.	2168480.	5619703.	1087432.	11028047.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	32,338.	7,548.	4,931.	3,168.	93,438.	141,423.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			1,000.			1,000.
11 Total support. Add lines 7 through 10						11170470.
12 Gross receipts from related activities, etc. (see instructions)					12	29,391,821.
13 First 5 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 2022 (line 6, column (f), divided by line 11, column (f))	14	98.73	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	99.61	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. 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 - 2022. 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 VI 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 - 2021. 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 VI 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"/>

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 on 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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Horizontal lines for supplemental information input.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Employer identification number

22-3479872

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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 its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED OF METROWEST, INC.	Employer identification number 22-3479872
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	LORI SOLOMON 26 MAYWOOD CT N. CALDWELL, NJ 07006	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	MITZI & WARREN EISENBERG 650 LIBERTY AVENUE UNION , NJ 07083	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	EDWARD AND BARBARA ZINBARG 5 HARDWELL ROAD SHORT HILLS, NJ 07078	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED OF METROWEST, INC.	Employer identification number 22-3479872
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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
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____

Name of organization JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED OF METROWEST, INC.	Employer identification number 22-3479872
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
 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
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.** Employer identification number
22-3479872

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

	Held at the End of the 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 July 25,2006, 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?

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)?

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

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB 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) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2022

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) INVESTMENT IN JCF		
(B) ENDOWMENT	229,479.	END-OF-YEAR MARKET VALUE
(C) INVESTMENT STATE OF		
(D) ISRAEL	38.	END-OF-YEAR MARKET VALUE
(E) INVESTMENT EGAN-HIGH		
(F) TOWER 2378	445,379.	END-OF-YEAR MARKET VALUE
(G) INVESTMENT EGAN-HIGH		
(H) TOWER 4673	319,220.	END-OF-YEAR MARKET VALUE
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	1,189,343.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) INTANGIBLE ASSETS	79,887.
(2) DUE FROM RELATED PARTY	23,082.
(3) ERC RECEIVABLE	1,302,601.
(4) DUE TO UJC	6,735.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	1,412,305.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO JEWISH FEDERATION OF	
(3) GREATER MWNJ	350,576.
(4) MEDICAID RESERVE	400,000.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	750,576.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED IN THE COMBINED STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS. BASED ON EVALUATIONS OF THE ORGANIZATION'S TAX POSITIONS, THE ORGANIZATION BELIEVES ALL POSITIONS TAKEN WOULD MORE LIKELY THAN NOT BE REALIZED. THERE ARE NO UNCERTAIN TAX POSITIONS THAT HAVE BEEN RECORDED AT ANY OF THE ORGANIZATIONS AND THERE ARE NO OPEN YEARS SUBJECT TO EXAMINATION PRIOR TO JUNE 30, 2019. IN ADDITION, THERE ARE NO INCOME TAX RELATED PENALTIES OR INTEREST FOR THE PERIODS REPORTED IN THESE COMBINED FINANCIAL STATEMENTS.

Part XIII Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Employer identification number
22-3479872

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
JEWISH ASSOCIATION FOR SPECIAL NEEDS, INC - 310 EISENHOWER PKWY - LIVINGSTON, NJ 07039	52-1824345	501 (C) (3)	41,539.	0.			FOR PROGRAM USE
WHIPPANY JEWISH ASSOCIATION FOR SPECIAL NEEDS, INC. - 310 EISENHOWER PKWY - LIVINGSTON, NJ 07039	20-8056589	501 (C) (3)	23,002.	0.			FOR PROGRAM USE
JEWISH ASSOCIATION FOR SPECIAL NEEDS II, INC - 310 EISENHOWER PKWY - LIVINGSTON, NJ 07039	20-4770305	501 (C) (3)	10,000.	0.			FOR PROGRAM USE

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

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

Schedule I (Form 990) 2022

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

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

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

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization	JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED OF METROWEST, INC.	Employer identification number 22-3479872
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

EDUCATIONAL AND CHARITABLE PURPOSES IN SUPPORT OF THE ACTIVITIES
CARRIED OUT BY JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED OF
METROWEST, INC. THOSE ACTIVITIES INCLUDE BUT ARE NOT LIMITED TO THE
DEVELOPMENT AND IMPLEMENTATION OF JSDD'S COMMUNITY-BASED RESIDENTIAL
SERVICES, JSDD'S WAE CENTER, JSDD'S THERAPEUTIC SERVICES, AND THE HEIDI
GALLERY.

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

OPPORTUNITIES FOR COMMUNITY INTEGRATION.

FORM 990, PART VI, SECTION B, LINE 11B:

WHEN THE FORM 990 HAS BEEN PREPARED, REVIEWED BY MANAGEMENT AND IS READY TO
BE FILED WITH THE INTERNAL REVENUE SERVICE, IT IS SUBMITTED ELECTRONICALLY
TO THE ORGANIZATION'S BOARD OF TRUSTEES FOR ANY COMMENTS PRIOR TO ITS
SUBMISSION. THE BOARD OF TRUSTEES IS PROVIDED WITH TIME TO REVIEW THE
PREPARED FORM 990 AND PROVIDE THEIR COMMENTS. ONCE ALL COMMENTS ARE
ADDRESSED, THE RETURN IS FINALIZED AND APPROVED FOR FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION HAS A CONFLICT OF INTEREST POLICY. ALL TRUSTEES AND KEY
EMPLOYEES ARE REQUIRED TO DISCLOSE INTERESTS THAT COULD GIVE RISE TO
CONFLICTS. ALL INTERESTS REPORTED ARE REVIEWED BY THE BOARD FOR COMPLIANCE
WITH THE POLICY OR ACTION IF REQUIRED AFTER REVIEW.

FORM 990, PART VI, SECTION B, LINE 15:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990) 2022

Name of the organization JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED OF METROWEST, INC.	Employer identification number 22-3479872
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THE ORGANIZATION HAS COMPENSATION PROCEDURES THAT INCLUDE AN ANNUAL REVIEW AND APPROVAL FOR KEY EMPLOYEES SALARIES BY THE BOARD OF TRUSTEES THROUGH THE BUDGET PROCESS. AS PART OF THE BUDGET PROCESS, SALARIES FOR KEY EMPLOYEES ARE REVIEWED. COMPARABILITY WITH SALARIES FOR POSITIONS WITH SIMILAR RESPONSIBILITIES, WITHIN LIKE SIZE ORGANIZATIONS, WITHIN THE REGION ARE MADE ON A REGULAR BASIS. ADDITIONALLY, THERE IS INFORMATION AVAILABLE ON SALARIES FOR ORGANIZATIONS WITHIN THE STATE THAT PROVIDE THE SAME TYPE OF SERVICE THAT IS ALSO UTILIZED.

FORM 990, PART VI, SECTION C, LINE 19:

THE FORM 990 AND FINANCIAL STATEMENTS ARE AVAILABLE ON REQUEST. ADDITIONAL GOVERNING DOCUMENTS ARE ALSO AVAILABLE UPON WRITTEN REQUEST.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED OF METROWEST, INC.** Employer identification number **22-3479872**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
JEWISH ASSOCIATION FOR SPECIAL NEEDS, INC. - 52-1824345, 310 EISENHOWER PKWY, LIVINGSTON, NJ 07039	GROUP HOME	NEW JERSEY	501(C)(3)	LINE 10	JEWISH SERVICE FOR THE DEVELOPMENTALLY	<input checked="" type="checkbox"/>	
JEWISH ASSOCIATION FOR SPECIAL NEEDS II, INC. - 20-4770305, 310 EISENHOWER PKWY, LIVINGSTON, NJ 07039	GROUP HOME	NEW JERSEY	501(C)(3)	LINE 10	JEWISH SERVICE FOR THE DEVELOPMENTALLY	<input checked="" type="checkbox"/>	
WHIPPANY JEWISH ASSOCIATION FOR SPECIAL NEEDS, INC. - 20-8056589, 310 EISENHOWER PKWY, LIVINGSTON, NJ 07039	GROUP HOME	NEW JERSEY	501(C)(3)	LINE 10	JEWISH SERVICE FOR THE DEVELOPMENTALLY	<input checked="" type="checkbox"/>	
JSDD FOUNDATION INC - 83-0766028 310 EISENHOWER PKWY LIVINGSTON, NJ 07039	SUPPORTING ORGANIZATION	NEW JERSEY	501(C)(3)	LINE 12B, II	JEWISH SERVICE FOR THE DEVELOPMENTALLY	<input checked="" type="checkbox"/>	

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

Schedule R (Form 990) 2022

SEE PART VII FOR CONTINUATIONS

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) JSDD FOUNDATION, INC	O	343,676.	ALLOCATED COST
(2) JEWISH ASSOCIATION FOR SPECIAL NEEDS, INC	B	41,539.	CASH
(3) WHIPPANY JEWISH ASSOCIATION FOR SPECIAL NEEDS, INC.	B	23,002.	CASH
(4) JEWISH ASSOCIATION FOR SPECIAL NEEDS II, INC	B	10,000.	CASH
(5) JEWISH ASSOCIATION FOR SPECIAL NEEDS, INC	O	8,895.	ALLOCATED COST
(6) JEWISH ASSOCIATION FOR SPECIAL NEEDS II, INC	O	6,573.	ALLOCATED COST

**JEWISH SERVICE FOR THE DEVELOPMENTALLY
DISABLED OF METROWEST, INC.**

Schedule R (Form 990)

22-3479872

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

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) WHIPPANY JEWISH ASSOCIATION FOR SPECIAL NEEDS, INC.	O	7,614.	ALLOCATED COST
(8) JSDD FOUNDATION, INC	J	106,500.	CASH
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

JEWISH ASSOCIATION FOR SPECIAL NEEDS, INC.

DIRECT CONTROLLING ENTITY: JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED
OF METROWEST, INC

NAME OF RELATED ORGANIZATION:

JEWISH ASSOCIATION FOR SPECIAL NEEDS II, INC.

DIRECT CONTROLLING ENTITY: JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED
OF METROWEST, INC

NAME OF RELATED ORGANIZATION:

WHIPPANY JEWISH ASSOCIATION FOR SPECIAL NEEDS, INC.

DIRECT CONTROLLING ENTITY: JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED
OF METROWEST, INC

NAME OF RELATED ORGANIZATION:

JSDD FOUNDATION INC

DIRECT CONTROLLING ENTITY: JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED
OF METROWEST, INC

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request 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/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED OF METROWEST, INC.	Taxpayer identification number (TIN) 22-3479872
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 310 EISENHOWER PKWY	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LIVINGSTON, NJ 07039	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

LINDA PRESS, EXECUTIVE DIRECTOR

- The books are in the care of ▶ **310 EISENHOWER PKWY - LIVINGSTON, NJ 07039**

Telephone No. ▶ **(973) 272-7148** 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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2024**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2022**, and ending **JUN 30, 2023**.

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 Forms 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 Forms 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 funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

TAX RETURN FILING INSTRUCTIONS

NEW JERSEY FORM CRI-300R

FOR THE YEAR ENDING

June 30, 2023

Prepared For:

Jewish Service For The Developmentally
Disabled of Metrowest, Inc.
310 Eisenhower Pkwy
Livingston, NJ 07039

Prepared By:

Sax LLP
389 Interpace Parkway; Ste 3
Parsippany, NJ 07054

Amount of Tax:

Balance due of \$250

Make Check Payable To:

Not applicable

Mail Tax Return To:

The New Jersey Form Form CRI-300R should be filed via the web at:
<https://njconsumeraffairs.state.nj.us/sign-in/>

Return must be mailed on or before:

July 1, 2024

Special Instructions:

RETURN MUST BE FILED ONLINE.
This form cannot be paper filed - this
copy is for informational purposes only.

Form CRI-300R
Long-Form Renewal Registration/Verification Statement
(Revised April 2008)

All questions must be answered.

Pursuant to the New Jersey Charitable Registration and Investigation Act (also known as "the C.R.I. Act" (N.J.S.A. 45:17A-18 et seq.), and prior to operating or commencing solicitation activity in the State, a charitable organization unless exempted from registration requirements (or qualified to file a Short-Form Registration Statement, CRI-200) shall file a Long-Form Initial Registration Statement, CRI-150-I. Charities submitting their annual long-form renewal registration must use Form CRI-300R. Please see the checklist at the end of this form for a discussion of fees, financial statements, documents to be attached, and other requirements for registration.

1. This statement contains the facts and financial information for the fiscal year ending: 06/30/2023
month day year

2. Federal ID Number (EIN) 22-3479872 2a. N.J. Charities Registration Number: CH- 1399200

3. Full legal name of the registering organization: JEWISH SERVICE FOR THE DEVELOPMENTALLY
In care of: (if necessary, otherwise leave this line blank) _____

4. Mailing Address: 310 EISENHOWER PKWY, LIVINGSTON, NJ 07039 Change of Address
Street Address City State ZIP Code

NOTE: If "in care of," a postal, private or rural delivery mail box number is used, the street address of the charity must be given below.

5. The principal street address of the registering organization _____
 Same as Mailing Address Street Address City State ZIP Code

6. Does the organization have any offices in New Jersey in addition to the one listed above? Yes No
If "Yes," attach a list giving the street address and telephone number of each office in New Jersey.

6a. If the street address listed above is not where the organization's official records are kept, or if the organization does not maintain an office in New Jersey, indicate the name, full address, phone and fax number of the person having custody of the organization's records, and to whom correspondence should be addressed.
LINDA PRESS, EXECUTIVE DIRECTOR 310 EISENHOWER PKWY, LIVINGSTON, NJ
Contact person Street address City State ZIP Code

Telephone number (include area code) Fax number (include area code)

COPY

7. Organization's contact information:
(973) 272-7148 973-325-2980
Telephone number (include area code) Fax number (include area code)

LPRESS@JSDD.ORG WWW.JSDD.ORG
E-mail address Web site

8. Type of organization (check one) **Sax LLP** *Certified Public Accountants*

Nonprofit corporation Foundation Individual Association Society
 Partnership Trust Other (Specify) _____

9. Where and when was the organization legally established? Date: 09/19/1996 State: NJ

As required by the C.R.I. Act (N.J.S.A. 45:17A-24c(1)), attach to this registration a copy of the organization's bylaws and instrument of organization (that is, the organization's charter, articles of incorporation or organization, agreement of association, instrument of trust, or constitution) only if the document has been issued or amended during the fiscal year being reported.

10. Does the organization solicit funds under any name or names other than as indicated on line 3 of this form? Yes No
If "Yes," indicate all of the other names used: _____

11. Does the organization intend to solicit contributions from the general public? Yes No

12. Is the organization authorized by any other state or jurisdiction to solicit contributions? Yes No
If "Yes," please provide a list of those states or jurisdictions, below or on a separate sheet of paper.

13. Does the organization have affiliates which share the contributions or other revenue it raised in New Jersey? Yes No
If "Yes," provide a separate listing of those affiliates indicating the name, street address and telephone number for each one.

14. What is the charitable purpose or purposes for which the organization was formed? If necessary, attach a separate statement to this registration.
A MULTI-PURPOSE AGENCY PROVIDING AN INTEGRATED PROGRAM OF COMMUNITY
EDUCATION, ADVOCACY AND SERVICES FOR INDIVIDUALS WITH DEVELOPMENTAL
DISABILITIES AND THEIR FAMILIES

14a. What are the specific programs and charitable purposes for which contributions are used? For each program, state whether it already exists or is planned. Only major program categories need be listed. If necessary, attach a separate statement to this registration. **SEE STATEMENT 1**

15. Does the organization use an independent paid fund-raiser or fund-raising counsel? Yes No
If "Yes," please attach to this registration a list of paid fund-raiser(s) or fund-raising counsel(s), including their full address, telephone number, fax number, registration number in New Jersey, and a contact person's name.

15a. Does the independent paid fund-raiser or fund-raising counsel have custody, control or access to the organization's funds? Yes No
If "Yes," please describe the situation.

16. Has the organization permitted a charitable sales promotion to be conducted on its behalf by a commercial co-venturer during the fiscal year-end being reported? Yes No
If "Yes," please explain: _____

17. Has the Internal Revenue Service (I.R.S.) determined that the organization is tax exempt under code 501(c)(3)? Yes No
a. If "No," has an application been filed which is still pending? If so, please attach a copy of the I.R.S. 1023 form filed. Yes No
b. Has a tax exemption been granted under another I.R.S. code? Yes No
If "Yes," advise which one: _____
c. Has an I.R.S. tax exemption been refused, changed or revoked? Yes No
If an exemption has been refused, changed or revoked, attach to this registration a copy of the I.R.S. determination letter of notification and provide a detailed explanation of the circumstances on a separate sheet of paper.

18. Has the organization ever had its authority to conduct charitable activities denied, suspended, or revoked in any jurisdiction or has the organization ever entered into any voluntary agreement of discontinuance with any governmental entity? Yes No
 If "Yes," attach to this registration a copy of the denial, suspension, revocation or voluntary agreement of discontinuance. If the document does not explain the reasons for the denial, suspension or revocation, attach to this registration an explanation on a separate sheet of paper.
19. Has the organization voluntarily entered into an assurance of voluntary compliance or similar order or agreement (including, but not limited to, a settlement of an administrative investigation or proceeding, with or without an admission of liability) with any jurisdiction, state or federal agency or officer? Yes No
 If "Yes," please attach to this registration the relevant document.
20. Has the organization or any of its present officers, directors, executive personnel or trustees ever been found to have engaged in unlawful practices in the solicitation of contributions or administration of charitable assets or been enjoined from soliciting contributions, or are such proceedings pending in this or any other jurisdiction? Yes No
 If "Yes," attach to this registration photocopies of any and all written documentation (such as a court order, administrative order, judgment, formal notice, written assurance or other document) which show the final disposition of the matter.
21. Has the organization or any of its present officers, directors, trustees or principal salaried executive staff employees ever been convicted of any criminal offense committed in connection with the performance of activities regulated under this act or any criminal or civil offense involving untruthfulness or dishonesty or any criminal offense relating adversely to the registrant's fitness to perform activities regulated by this Act? A plea of guilty, non vult, nolo contendere or any similar disposition of alleged criminal activity shall be deemed a conviction. Yes No
22. Has the organization or any of its officers, directors, trustees or principal salaried executive staff employees been adjudged liable in any administrative or civil action involving theft, fraud, or deceptive business practices? For purposes of this question a judgment of liability in an administrative or civil action shall include, but is not limited to, any finding or admission that the individual engaged in an unlawful practice in relation to the solicitation of contributions or the administration of charitable assets. Yes No
 If "Yes," identify the individual(s) below and attach to this registration a copy of any order, judgment or other documents indicating the final disposition of the matter.

23. Provide the following information for each officer, director, trustee and the five most-highly compensated executive staff employees:

Name	Business address	Telephone number (include area code)	Title	Salary
SEE STATEMENT 2				

CRI-300R Long-Form Registration Renewal Financial Statement

Note: If the financial value of a line item = 0, place a zero in the space provided.
Please report all figures as GROSS, not NET.

Full legal name and street address of the organization

Full legal name: JEWISH SERVICE FOR THE DEVELOPMENTALLY DISABLED OF METROWEST, INC.

Fiscal year-end being reported: 06/30/2023 Federal ID Number (EIN) 22-3479872
month day year

Mailing address:
310 EISENHOWER PKWY, LIVINGSTON, NJ 07039
Mailing Address P.O. Box Number or Suite City State ZIP Code

Street address of the registering organization: _____
Street Address City State ZIP Code

New Jersey Charities Registration number: CH 1399200 Telephone number: (973) 272-7148
(include area code)

Attach to this registration the most recent Internal Revenue Service Form 990 and Schedule A (990), if the organization has filed those forms. Attach a copy if the organization's annual financial report included an audited financial statement, or if the organization received gross revenue in excess of \$500,000. **Note:** If the organization received gross revenue of less than \$500,000, the financial reports must be certified by the organization's president or other authorized officer of the organization's board.

In lieu of completing the CRI-300R Financial Statement pages, attached please find a copy of the I.R.S. 990 filing for the fiscal year-end indicated above.

A. Receipts

Line A1a. Direct Public Support received from the following sources:		<u>564,487.</u>
(1)	Direct mail	<u>0.</u>
(2)	Telephone solicitation	<u>0.</u>
(3)	Commercial co-venture	<u>0.</u>
(4)	Gross receipts from fund-raising events	<u>0.</u>
(5)	Canisters, counter cards, door to door etc	<u>0.</u>
(6)	Corporations and other businesses	<u>0.</u>
(7)	Foundations and trusts	<u>0.</u>
(8)	Donated land, buildings, property, equipment and materials	<u>0.</u>
(9)	Legacies and bequests	<u>0.</u>
(10)	Membership dues solely resulting from solicitations	<u>0.</u>
(11)	Other support (specify)	<u>0.</u>
Line A1b. Total Direct Public Support (add lines A1a(1) through A1a(11))		<u>564,487.</u>
Line A1c. Indirect Public Support received from the following sources:		
(1)	Federated fund-raising organization	<u>57,500.</u>
(2)	From an affiliated organization	<u>0.</u>
(3)	From another fund-raising organization	<u>0.</u>
Line A1d. Total Indirect Public Support (add lines A1c(1) thru A1c(3))		<u>57,500.</u>
Line A1e. Total Gross Contributions (add lines A1b and A1d)		<u>621,987.</u>

Line A2.	Government grants including purchase of service contracts (specify agency)		
	a. _____		465,445.
	b. _____		0.
	c. _____		0.
	d. _____		0.
Line A2e.	Total Government Grants (add lines 2a thru 2d)		465,445.
Line A3.	Other Support		
	a. Bona fide membership		0.
	b. Program service revenue	SEE STATEMENT 5	7,660,289.
	c. Professional services rendered by volunteers		0.
	d. Miscellaneous income (specify)	SEE STATEMENT 4	98,392.
Line A3e.	Total Other Support (add the total of lines A3a thru A3d)		7,758,681.
Line A4.	Total Gross Revenue (add lines A1e, A2e and A3e)		8,846,113.

B. Expenses

Line B1.	Program expenses		8,408,023.
Line B2.	Management and general expenses		1,455,152.
Line B3.	Fund-raising expenses		0.
Line B4.	Payments to state/national affiliates (if applicable)		0.
Line B5.	Total Expenses (add the totals of line B1 thru B4)		9,863,175.

C. Excess or Deficit

For the fiscal year-end (subtract line B5 from line A4)		-1,017,062.
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D. Fund Balance

Line D1.	Net assets or fund balances at beginning of year		5,245,737.
Line D2.	Other changes in net assets or fund balances (attach explanation)	STMT 3	64,452.
Line D3.	Net assets or fund balances at end of year (Combine line C, D1 and D2)		4,293,127.

Please Note: The amount of Gross Contributions (line A1e on this form) determines the registration fee which must be paid and the form which should be used. July 2006 revisions to the Charities Registration Act now require all charities to pay a registration fee, including charities whose Gross Contributions are less than \$10,000. Further information for charity registrants may be found on our Web site: <http://www.njconsumeraffairs.gov/ocp/charities.htm>.

Long-Form Renewal Registration Statement Form CRI-300RC Confidential Information

Organization's Name: JEWISH SERVICE FOR THE DEVELOPMENTALLY

N.J. Charities Registration Number: CH- 1399200 -00

Federal ID Number (EIN) 22-3479872

Fiscal Year-End being reported: 06/30/2023
month day year

24. Are any of the organization's officers, directors, trustees or the five most-highly compensated employees related by blood, marriage or adoption to:

- a. each other? Yes No
- b. any officers, agents or employees of any fund-raising counsel or independent paid fund-raiser under contract to the organization? Yes No
- c. any chief executive, employee, any other employee of the organization with a direct financial interest in the transaction, or any partner, proprietor, director, officer, trustee, or to any shareholder of the organization with more than two (2) percent interest in any supplier or vendor providing goods or services to the organization? Yes No
- d. If you answered "Yes," to questions 24a, b, or c, please provide a statement explaining these relationships.

25. Do any of the organization's officers, directors, trustees or the five most-highly compensated employees have a financial interest in any activities engaged in by a fund-raising counsel or independent paid fund-raiser under contract to the organization, or any supplier or vendor providing goods or services to the organization? Yes No

If "Yes," please detail these relationships below or on a separate sheet of paper, and provide the name, business address and telephone number of all interested parties.

We understand that this registration is being issued at the discretion of the Division of Consumer Affairs and agree that employees of the Division may inspect the records in the possession of this organization in order to ascertain compliance with the statute and all pertinent regulations. We also understand that we may be required to provide additional information if requested.

We hereby certify that the above information and the attached financial schedule(s) and statement(s) are true. We are aware that if any of the above statements are willfully false, we are subject to punishment.

Signature _____ Name LINDA PRESS Title EXECUTIVE DIRECTOR Date _____

Signature _____ Name ANTHONY CUCCINIELLO Title DIRECTOR OF FINANCE Date _____

Sax LLP
Certified Public Accountants

This form must be signed by two (2) authorized officers of the organization, including the chief financial officer.

Note: Form CRI-300RC must be filed with Form CRI-300R.

FORM CRI-300R

SPECIFIC PROGRAMS AND CHARITABLE PURPOSES
PAGE 2, LINE 14A

STATEMENT 1

PROGRAMS/CHARITABLE PURPOSE

-THE SPECIFIC PROGRAMS, INCLUDE THE RESIDENTIAL PROGRAMS AND
-WELLNESS, ART AND ENRICHMENT CENTER AS SHOWN ON THE ATTACHED
-FORM 990. THESE PROGRAMS ALREADY EXIST AT THE ORGANIZATION.

FORM CRI-300R

LIST OF OFFICERS, DIRECTORS, TRUSTEES
AND FIVE MOST HIGHLY PAID EMPLOYEES

STATEMENT 2

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

LINDA PRESS

EXECUTIVE DIRECTOR

973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

133,133.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

CLAIRE AKSELRAD

BOARD MEMBER

973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

KENNETH ALTER

BOARD MEMBER

973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

FRAN BEINHAKER

BOARD MEMBER

973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
HOWARD CHARISH	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
LARRY CHODOR	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
SELMA DANER	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
TEDDI DOLPH	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
REBECCA GOLD	VICE PRESIDENT	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
BARRY GOLDBERG	PAST PRESIDENT	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
RISA GOLDBERG	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
ELLEN GOLDNER	PAST PRESIDENT	

ADDRESS

310 EISENHOWER PKWY
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SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
CRAIG GROSSWALD	TREASURER	973-272-7148

ADDRESS

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LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
ANDREA GROVER	BOARD MEMBER	973-272-7148

ADDRESS

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LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
MATTHEW JARMEL	VICE PRESIDENT	973-272-7148

ADDRESS

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SALARY

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<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
JERI KIMOWITZ	EX-OFFICIO	973-272-7148

ADDRESS

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LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
ETA LEVENSON	BOARD MEMBER	973-272-7148

ADDRESS

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SALARY

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<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
SALLY LEVIN	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
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SALARY

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<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
JON MANN	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
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SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
MICHAEL MILLER	BOARD MEMBER	973-272-7148

ADDRESS

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LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
HARRIS NYDICK	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
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SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
MARK PERWIEN	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
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SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
ROBIN POLSON	VICE PRESIDENT	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
LARRY REIN	PRESIDENT	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
MICHELLE RETIK	BOARD MEMBER	973-272-7148

ADDRESS

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SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
BETH S. ROSE, ESQ.	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
LOIS ROSE	PAST PRESIDENT	973-272-7148

ADDRESS

310 EISENHOWER PKWY
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SALARY

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<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
RANDEE RUBENSTEIN	EX-OFFICIO	973-272-7148

ADDRESS

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SALARY

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<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
MIRIAM SEIDEN	BOARD MEMBER	973-272-7148

ADDRESS

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SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
MIMI SOCHOR	BOARD MEMBER	973-272-7148

ADDRESS

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SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
LORI SOLOMON	SECRETARY	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
SHARI-BETH SUSSKIND	BOARD MEMBER	973-272-7148

ADDRESS

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SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
LYNDA WACHSTETER	PAST PRESIDENT	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
ELLEN WEINSTOCK	BOARD MEMBER	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>NAME OF INDIVIDUAL</u>	<u>TITLE</u>	<u>TELEPHONE NO.</u>
JAY ROGER WEISSGLASS	PAST PRESIDENT	973-272-7148

ADDRESS

310 EISENHOWER PKWY
LIVINGSTON, NJ 07039

SALARY

0.

<u>FORM CRI-300</u>	<u>OTHER CHANGES IN NET ASSETS OR FUND BALANCES</u>	<u>STATEMENT 3</u>
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<u>DESCRIPTION</u>	<u>AMOUNT</u>
NET UNREALIZED GAINS (LOSSES) ON INVESTMENTS	64,452.
TOTAL INCLUDED ON FORM CRI-300, PAGE 5, LINE D2	64,452.

FORM CRI-300

MISCELLANEOUS INCOME

STATEMENT 4

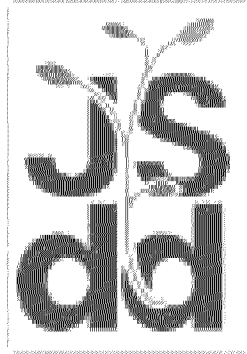
DESCRIPTION	AMOUNT
INVESTMENT INCOME	93,438.
GAIN/LOSS ON SALE OF ASSET(S) OTHER THAN INVENTORY	4,954.
TOTAL INCLUDED ON FORM CRI-300, PAGE 5, LINE A3D	98,392.

FORM CRI-300

PROGRAM SERVICE REVENUE

STATEMENT 5

DESCRIPTION	AMOUNT
RESIDENTIAL CARE PROGRAM	6,284,047.
WAE CENTER	940,481.
HOUSING ASSISTANCE PAYMENTS	435,761.
TOTAL INCLUDED ON FORM CRI-300, PAGE 5, LINE A3B	7,660,289.



**Jewish Service
for the Developmentally Disabled
of MetroWest, Inc.**

Financial Statements

Year Ended June 30, 2023

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Financial Statements

Year Ended June 30, 2023

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Statement of Activities and Change in Net Assets	4
Statement of Functional Expenses	5
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Independent Auditor's Report

Board of Trustees
Jewish Service for the Developmentally Disabled
of MetroWest, Inc.
Livingston, New Jersey

Opinion

We have audited the financial statements of Jewish Service for the Developmentally Disabled of MetroWest, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2023, the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Known Departure from Accounting Principles Generally Accepted in the United States of America

As disclosed in Note 1 to these financial statements, the financial statements do not include the entities: Jewish Association for Special Needs, Inc. ("JASN"), Jewish Association for Special Needs II, Inc. ("JASN II"), Whippany Jewish Association for Special Needs, Inc. ("Whippany JASN"), and JSDD Foundation, Inc. (the "Foundation"). Under accounting principles generally accepted in the United States of America, these entities should be consolidated because they are under common control by the Organization.



Parsippany, New Jersey
December 13, 2023

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Statement of Financial Position

June 30, 2023

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$	911,969
Investments		1,189,343
Prepaid expenses		3,335
Accounts receivable		326,061
Due from related party		373,493
Employee Retention Credit ("ERC") receivable		<u>1,302,601</u>

Total current assets \$ 4,106,802

PROPERTY AND EQUIPMENT, NET 1,648,070

OTHER ASSETS

Client funds		12,833
Assets whose use is limited		<u>79,887</u>
Total other assets		<u>92,720</u>

TOTAL ASSETS **\$ 5,847,592**

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$	300,049
Notes payable, current portion		<u>13,733</u>
Total current liabilities		\$ 313,782

NON-CURRENT LIABILITIES

Notes payable, net of current portion		827,850
Client funds payable		12,833
Medicaid reserve for contractual adjustments		<u>400,000</u>
Total non-current liabilities		<u>1,240,683</u>

TOTAL LIABILITIES 1,554,465

NET ASSETS

Without donor restrictions		4,293,127
Total net assets		<u>4,293,127</u>

TOTAL LIABILITIES AND NET ASSETS **\$ 5,847,592**

See Accompanying Notes to Financial Statements.

**Jewish Service for the Developmentally Disabled
of MetroWest, Inc.**

Statement of Activities and Change in Net Assets

Year Ended June 30, 2023

	Without Donor Restrictions	Total
SUPPORT AND REVENUES		
Government grants and contracts	\$ 121,769	\$ 121,769
Contributions and foundation grants	965,663	965,663
Program fees	7,660,289	7,660,289
Investment income	162,844	162,844
Total support and revenues	8,910,565	8,910,565
FUNCTIONAL EXPENSES		
Program services	8,408,023	8,408,023
General and administrative	1,455,152	1,455,152
Total functional expenses	9,863,175	9,863,175
 CHANGE IN NET ASSETS	(952,610)	(952,610)
 NET ASSETS, <i>beginning of year</i>	5,245,737	5,245,737
 NET ASSETS, <i>end of year</i>	\$ 4,293,127	\$ 4,293,127

See Accompanying Notes to Financial Statements.

**Jewish Service for the Developmentally Disabled
of MetroWest, Inc.**

Statement of Functional Expenses

Year Ended June 30, 2023

	Program Services			General and Administrative	Fundraising	Total
	Group Home Operations	WAE Center	Total			
Salaries	\$ 4,742,478	\$ 1,016,497	\$ 5,758,975	\$ 861,094	\$ -	\$ 6,620,069
Fringe benefits and payroll taxes	953,323	202,020	1,155,343	66,765	-	1,222,108
Consultants and professional fees	123,011	211,494	334,505	103,761	-	438,266
Office supplies, postage, and printing	1,199	27,307	28,506	44,958	-	73,464
Household supplies	38,891	11	38,902	1,607	-	40,509
Food for clients and staff	275,618	11,035	286,653	53,149	-	339,802
Repairs and maintenance	95,106	405	95,511	3,020	-	98,531
Occupancy	75,524	3,516	79,040	123,224	-	202,264
Insurance	181,679	27,512	209,191	8,466	-	217,657
Client assistance	35,797	55	35,852	300	-	36,152
Travel and transportation	173,483	13,913	187,396	6,356	-	193,752
Telephone and communication	56,013	1,016	57,029	9,520	-	66,549
Training, conferences, and meetings	925	-	925	13,499	-	14,424
Dues and subscriptions	646	1,668	2,314	104,996	-	107,310
Advertising and promotion	-	-	-	38,741	-	38,741
Interest expense	-	-	-	15,696	-	15,696
Grants to related organizations	74,541	-	74,541	-	-	74,541
	<u>6,828,234</u>	<u>1,516,449</u>	<u>8,344,683</u>	<u>1,455,152</u>	<u>-</u>	<u>9,799,835</u>
Depreciation expense	63,340	-	63,340	-	-	63,340
Total	<u>\$ 6,891,574</u>	<u>\$ 1,516,449</u>	<u>\$ 8,408,023</u>	<u>\$ 1,455,152</u>	<u>\$ -</u>	<u>\$ 9,863,175</u>

See Accompanying Notes to Financial Statements.

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Statement of Cash Flows

Year Ended June 30, 2023

CASH FLOWS PROVIDED BY (USED FOR) OPERATING ACTIVITIES

Change in net assets		\$ (952,610)
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities		
Depreciation	\$ 63,340	
Loss on sale of investments	(4,954)	
Unrealized loss on investments	(64,452)	
(Increase) decrease in assets		
Accounts receivable	123,652	
Due from related party	(342,881)	
Prepaid expenses	(3,335)	
ERC receivable	1,653,300	
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	(56,087)	
Client funds payable	3,210	
		1,371,793
		419,183

CASH FLOWS PROVIDED BY (USED FOR) INVESTING ACTIVITIES

Property, equipment, and equipment additions	(19,364)	
Purchase of investments	(2,936,655)	
Sale of investments	3,238,028	
		282,009

CASH FLOWS PROVIDED BY (USED FOR) FINANCING ACTIVITIES

Repayments of note payable	(13,258)	
Repayment to related party	(35,569)	
		(48,827)

Net increase in cash, cash equivalents, and restricted cash **652,365**

CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, *beginning of year* 352,324

CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, *end of year* **\$ 1,004,689**

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid during the year for		
Interest		\$ 15,696
Cash and cash equivalents		\$ 911,969
Restricted cash		
Client funds		12,833
Assets whose use is limited		79,887
Total cash, cash equivalents, and restricted cash, end of year		\$ 1,004,689

See Accompanying Notes to Financial Statements.

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 1 - Known Departure From Accounting Principles Generally Accepted in the United States of America and Principles of Consolidation

These financial statements include the accounts of Jewish Service for the Developmentally Disabled of MetroWest, Inc. ("JSDD")

JSDD has elected not to consolidate the entities: JASN, JASN II, Whippany JASN, and the Foundation, which is a departure from accounting principles generally accepted in the United States of America due to all of the entities being under common control.

Note 2 - Nature of Activities

JSDD was established as a New Jersey, not-for-profit corporation in 1996. JSDD provides various services to individuals with disabilities and their families and operates residential facilities to service the needs of these individuals. JSDD also operates the WAE (Wellness, Arts, and Enrichment) Center, which provides activities and classes for individuals with disabilities, who are over the age of 15. JSDD's housing facilities were predominately paid for from grant proceeds provided by the New Jersey Department of Human Services - Division of Developmental Disabilities ("NJ DHS-DDD"), the County of Essex, and the New Jersey Housing and Mortgage Finance Agency ("NJHMFA") Special Needs Housing Trust Funds.

Note 3 - Summary of Significant Accounting Policies

a. Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP") as detailed in the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC").

The Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. The net asset without donor restrictions category represents net assets that are not subject to donor-imposed restrictions and the net asset with donor restrictions category represents net assets that are subject to time or purpose donor-imposed restrictions.

Assets accumulated, and resources received and expended by the Organization are either without donor restrictions or restricted by the donor for a particular purpose. Net assets with donor restrictions represent contributions to the Organization whose use is limited by donor-imposed stipulations that either expire by the passage of time or can be fulfilled by expending the funds for their restricted purpose. The designation of net assets for specific purposes by the Organization itself does not constitute a basis for reclassifying them as net assets with donor restrictions.

Following guidance in FASB Accounting Standards Update ("ASU") 2016-18 *Statement of Cash Flows* ("Topic 230"), amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. Cash and restricted cash are presented in more than one line item on the statement of financial position.

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 3 - Summary of Significant Accounting Policies - Continued

a. Basis of Presentation - Continued

Following guidance in FASB ASU 2018-08, *Not-for-Profit Entities* ("Topic 958"): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, the Organization must use specific criteria when determining whether a contract or agreement should be accounted for as a contribution or as an exchange transaction. ASU No. 2018-08 also provides a framework to determine whether a contribution is conditional or unconditional which may impact the timing of revenue recognition. Under the new guidance, if a transaction is considered an exchange transaction, it is accounted for under the applicable revenue recognition standards. The adoption of the standard resulted in more grants, including government grants, being accounted for as contributions than were under previous guidance. The Organization does not make significant contributions and the impact of ASU 2018-08 related to contributions made did not have a material impact on the financial statements or disclosures.

b. Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity date of three months or less to be cash equivalents.

c. Restricted Cash and Assets Whose Use is Limited

Certain cash accounts have been established with restrictions for client needs and are shown as client funds in the financial statements. Certain cash accounts have been established with governmental funding that limits the withdrawal of funds without approval from the governmental agency. These accounts are shown as assets whose use is limited in the financial statements.

d. Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Such estimates also affect the reported amounts of revenue and expenses during the reporting period and include pension obligation, depreciation, pledges receivable, grants payable, and the future maturities of notes payable. Accordingly, actual results could differ from those estimates.

e. Revenue and Support Recognition

On July 1, 2020, the Organization adopted ASC Topic 606, *Revenue from Contracts with Customers* ("ASC 606"), an accounting pronouncement issued by the FASB, as well as subsequently issued clarifying ASUs, which clarifies guidance on revenue recognition. This guidance includes the required steps to achieve the core principle that an organization should recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the Organization expects to be entitled in exchange for those goods or services. The Organization adopted this pronouncement on a modified retrospective basis for all ongoing customer contracts.

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 3 - Summary of Significant Accounting Policies - Continued

e. Revenue and Support Recognition - Continued

The results of operations for the reported periods after July 1, 2020 are presented under this amended guidance, while prior period amounts are not adjusted and continue to be reported in accordance with historical accounting guidance. The adoption of this pronouncement had no impact on net assets and results of operations but resulted in required additional disclosures. ASC 606 does not apply to all revenue recognized by the Organization. See footnotes for further details.

Revenues and Support Recognition - The Organization derives its revenue and support primarily from programs administered and funded primarily through fees charged to Medicaid via the New Jersey Division of Developmental Disabilities (“DDD”), supplemented with contributions, other fee for service revenues, and cost reimbursement grants. Under ASC Topic 606, revenue is recognized when performance obligations to a customer are satisfied, and revenue is earned. The Organization also applies the guidance under ASC Topic 958 - *Non-Profit Entities* to recognize support received that is not subject to revenue recognition under ASC Topic 606.

Fee for Service Revenue - Fee for service revenue is recognized in accordance with ASC Topic 606, whereas the Organization has contracts with consumers to provide approved services (performance obligations) to the individual. The Organization recognizes revenue in the period in which obligations to provide services are satisfied. The contractual arrangements with consumers also involve a third-party payer (e.g., Medicaid or federal or state government agency) and the transaction price for the services provided are dependent upon the terms provided by the third-party payer. As services are provided to consumers, the Organization recognizes revenue, resulting in revenue recognized over time.

Contributions and Support - Contributions and support that are received from a donor follow guidance under ASC 958 and are recognized as income at the time they are received unless the amount received is conditional. Unconditional contributions are recognized as revenue at the time received as an increase in net assets without donor restriction or as an increase in net assets with donor restriction. When a restriction expires, net assets with a donor restriction are reclassified to net assets without a donor restriction and reported in the statement of activities and change in net assets as net assets released from restrictions. If the restriction expires in the reporting period in which the support is recognized, then the contribution is recorded as an increase in net assets without donor restriction. When a contribution is conditional, the amount received is deferred and not recognized as revenue until the conditions are satisfied.

Cost Reimbursement Grant Revenue - Certain funding received from grant agencies may be cost reimbursement in nature. Grant agencies are not directly receiving commensurate value for the services provided to consumers; therefore, grant revenue follows recognition guidance under ASC Topic 958. Funds are required to be spent in accordance with the approved budget and allowable cost guidelines from the state and federal government, therefore, making the funding received a conditional contribution under ASC Topic 958 guidance. Support is recognized as income as conditions are met, such as costs are incurred, and services are provided to consumers. Grant dollars received in advance of conditions being met are recorded as a liability until earned. Funds not spent by the end of the contract period are recognized as refundable advances due back to the state of New Jersey on the statement of financial position. Funds received and not spent during the contract period are recognized as unearned grant income on the statement of financial position.

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 3 - Summary of Significant Accounting Policies - Continued

e. Revenue and Support Recognition - Continued

Medicaid revenues are recognized as services are performed and billed and included in program fees on the statement of activities and change in net assets. Laws and regulations governing the Medicaid program are complex and subject to interpretation. Medicaid revenues are subject to audit and retroactive adjustment by the respective third-party fiscal intermediaries. As a result, there is at least a reasonable possibility that recorded estimates could change. The Organization has established a policy to provide for a reserve in the event such an audit, if conducted, results in the Organization having to return funds. Total reserve as of June 30, 2023 was \$400,000 and is reflected as a liability on the statement of financial position.

f. Property and Equipment

Property and equipment purchases having a unit cost of \$5,000 or more and an estimated useful life of more than one year are capitalized at cost, except for donated items which are recorded at the fair value on the date of donation if the amount exceeds \$5,000. When an asset is sold or retired, the cost and accumulated depreciation are removed from the respective accounts. Maintenance, repairs, and minor renewals are charged to operations as incurred. Depreciation is provided over the estimated useful lives of the assets using the straight-line method.

<u>Description</u>	<u>Estimated Life (Years)</u>
Buildings	40
Building improvements	7 - 40
Leasehold improvements	15
Vehicles	5
Furniture and fixtures	7

g. Valuation of Long-Lived Assets

In accordance with the provisions of the accounting pronouncement on accounting for the impairment or disposal of long-lived assets, the Organization reviews long-lived assets, including property and equipment, for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be fully recoverable. Management has determined that no impairment was required for the period presented in these financial statements.

h. Functional Allocation of Expenses

The costs of providing program services and management and general expenses have been summarized on a functional basis based on a specific allocation method for charging expenses to each program or function that is consistent with the benefit derived by each program. Expenses incurred to directly carry out program activities are charged to the applicable programs on a specific identification basis. Expenses related to more than one function are generally charged to the programs and supporting services primarily based on time and effort.

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 3 - Summary of Significant Accounting Policies - Continued

i. Leases

As of July 1, 2022, the Organization adopted FASB ASU 2016-02, *Leases* ("Topic 842"), which sets out the principles for the recognition, measurement, presentation, and disclosure of leases for both parties to a contract (i.e., lessees and lessors). The new standard requires lessees to apply a dual approach, classifying leases as either finance or operating leases based on the principle of whether or not the lease is effectively a financed purchase by the lessee. This classification will determine whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease, respectively. A lessee is also required to record a right-of-use asset and a lease liability for all leases with a term of greater than 12 months regardless of their classification. Leases with a term of 12 months or less will be accounted for similar to existing guidance for operating leases today. The new standard requires lessors to account for leases using an approach that is substantially equivalent to existing guidance for sales-type leases, direct financing leases, and operating leases. The adoption of this standard did not have a material impact on the financial statements.

j. Subsequent Events

The Organization has evaluated subsequent events for potential recognition or disclosure through December 13, 2023, the date the financial statements were available to be issued.

Note 4 - Investments

The majority of the investments are held in Fidelity Investments and consist of money market accounts, mutual funds, and U.S. Treasury Bills. All investments are measured at fair value in the statement of financial position.

A small portion of the investments are held in pooled funds invested with the Jewish Community Foundation of MetroWest, Inc. and consist of a fixed income pool and an equity pool. As a participant in the pooled funds, the Organization's ownership interest is based on the allocation of the fair value of the Organization's units to the total fair value of the investment pools. The pools are revalued periodically, and income and gains or losses are allocated to the participants based on their units.

Donated investments are recorded at the fair value at the date of receipt. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is included in unrestricted net assets unless the income or loss is restricted by donor or law.

The following are descriptions of the investment strategies:

- a. The Fixed Income Pool - It invests in short to intermediate term securities and attempts to provide a return that is superior to the Merrill Lynch 1 - 5-year Government/Corporate Index over a market cycle.
- b. The Equity Pool - It attempts to provide a return that is superior to a blend of the S&P 500 and the MSCI EAFE over a market cycle.

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 4 - Investments - Continued

- c. Mutual Funds - The Egan Fidelity Moderate Portfolio consists of a moderate mix of Fidelity stock and bond mutual funds for some market exposure. The fair value of mutual funds is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

The Organization's investments at June 30, 2023 are summarized below:

	Cost	Fair Value
Fixed income pool	\$ 88,570	\$ 84,257
Equity pool	133,984	145,222
Money market	959,826	959,826
State of Israel bond	38	38
	\$ 1,182,418	\$ 1,189,343

The annual rate of return on these investments, based on market value, was approximately 10.82% for the year ended June 30, 2023. Total losses related to these investments are included with investment income in the statement of activities and change in net assets for the year ended June 30, 2023 and was comprised of the following:

Interest and dividend income	\$ 93,438
Realized/unrealized losses on investments	69,406
	\$ 162,844

Total net fees charged for the year ended June 30, 2023 were \$11,585.

Note 5 - Fair Value Measurements

The *Fair Value Measurements and Disclosures* Topic of the FASB ASC establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities ("Level 1") and the lowest priority to unobservable inputs ("Level 3").

The three levels of the fair value hierarchy under the Topic are described below:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 5 - Fair Value Measurements - Continued

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; or
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the value methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value at June 30, 2023.

Pooled funds are valued at the net asset value ("NAV") of shares held by the Organization at year end. In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of financial position.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2023:

	Total	Level 1	Level 2	Level 3
Investments measured at fair value				
Money market	\$ 959,826	\$ 959,826	\$ -	\$ -
State of Israel bond	38	38	-	-
	<u>959,864</u>	<u>\$ 959,864</u>	<u>\$ -</u>	<u>\$ -</u>
Investments measured at NAV				
Pooled funds				
Fixed income pool	84,257			
Equity pool	145,222			
	<u>229,479</u>			
Total investments at fair value	<u>\$ 1,189,343</u>			

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 6 - Property and Equipment

Property and equipment at June 30, 2023, consist of the following:

Land and building	\$ 2,381,476
Building improvements	344,073
Vehicles	375,216
Furniture and fixtures	220,615
	<hr/>
	3,321,380
Less accumulated depreciation	1,673,310
	<hr/>
Net property and equipment	<u>\$ 1,648,070</u>

Depreciation expense totaled \$63,340 for the year ended June 30, 2023.

Note 7 - Related Party Transactions

Due from related party:

Amount represents advances to the entities under common control including JASN, JASN II, and Whippany JASN for funding of operating expenses. Advances totaling \$23,082 are non-interest bearing.

At June 30, 2023, \$6,735 is due from the Jewish Federation of Greater MetroWest New Jersey, Inc. ("JFGM"). JFGM provides for joint cost sharing of certain expenditures as well as participation in pension and benefit plans administered by JFGM.

Beginning in October 2021, the Organization rents office and program space from JSDD Foundation, Inc. on a month-to-month basis. Related party rent expense for the year ended June 30, 2023 was \$106,500.

Note 8 - Line of Credit

On June 24, 2021, the Organization entered into a line of credit agreement with Provident Bank in the amount of \$500,000, of which \$0 was outstanding at June 30, 2023. The line of credit expires on February 28, 2024, and bears interest at a rate of the Wall Street Journal Prime Rate ("WSJP"), floating with a floor of 3.25%. The line of credit is secured by all of the Organization's real and personal property. Management plans to renew the line of credit.

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 9 - Notes Payable

Notes payable at June 30, 2023 consists of the following:

NJHMFA mortgage payable, due June 30, 2037, bearing interest at 0%, with payments of 25% of the project's available cash flow after the payment of operating expenses and the funding of all escrows. The loan is secured by the Maplewood House. In the event that interest and principal are not covered by cash flow payments, the payment of principal and interest will be deferred until the end of the mortgage term.

\$ 159,567

NJHMFA mortgage payable, due March 2037, bearing interest at 0%, with payments of 25% of the project's available cash flow after the payment of operating expenses and the funding of all escrows. The loan is secured by the West Orange House. In the event that interest and principal are not covered by cash flow payments, the payment of principal and interest will be deferred until the end of the mortgage term.

317,709

JFGM note payable due November 15, 2042, with monthly payments of \$2,282 including interest at 3.75% for the first ten years with the interest rate adjusting every five years thereafter. This unsecured promissory note was used to fund JSDD's pro-rata share of the unfunded defined benefit plan that was terminated in 2016.

364,307

841,583

Less amount due within one year

13,733

Notes payable, net of current portion

\$ 827,850

The future maturities of notes payable are as follows for the years ending June 30:

2022		\$ 13,733
2023		14,301
2024		14,855
2025		15,430
2026		15,995
Thereafter		<u>767,269</u>
		<u><u>\$ 841,583</u></u>

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 10 - Benefit Plans

The Organization participates in several multiple-employer employee benefit plans, which are administered by the JFGM.

Retirement Plan

The Organization participates in a multiple-employer defined contribution plan (the "Retirement Plan"), which is also administered by JFGM. The Retirement Plan became effective July 1, 2010 and covers substantially all employees of the Organization who have met the minimum eligibility requirements. Each year, the Organization may make a discretionary contribution to the Retirement Plan which is allocated pro-rata to eligible plan participants. The Retirement Plan is non-contributory, and employees become fully vested after six years of service. The contribution to the Retirement Plan for the year ended June 30, 2023 was \$0.

Other Plans

Through JFGM, the Organization offers a pre-tax cafeteria payroll withholding plan to all full-time and part-time employees who work a minimum of 20 hours per week, on a pro-rata basis. These withholdings are allowed to cover health care expenses not covered under the medical plans, the employees' share of medical premiums, and dependent care expenses. All monies withheld and not utilized under the plan are forfeited.

The Organization also offers enrollment in a 403(b) tax-deferred annuity plan for employees, which allows employees to contribute, on a deferred tax basis up to a maximum allowed annual contribution.

Note 11 - Concentrations of Credit Risk

Financial investments which potentially subject the Organization to concentrations of credit risk consist of cash and cash equivalents, investments, and receivables. At various times throughout the year, the Organization may be at risk for cash balances in excess of the Federal Deposit Insurance Corporation ("FDIC") insured amounts. Credit risk for the Organization's accounts receivable is minimal because the amounts are due primarily from governmental agencies.

Note 12 - Commitments and Contingencies

The Organization has entered into an agreement with the NJDHS-DDD for the acquisition and renovation of six group homes for the developmentally disabled. The agreements are accompanied by promissory notes and purchase money mortgages. No payments are required during the term of the notes provided that the homes remain available for occupancy by low- and moderate-income residents with disabilities.

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 12 - Commitments and Contingencies - Continued

Commitments at June 30, 2023 were as follows:

Group Home	Date of Expiration	
Millburn	05/31/2008	\$ 346,558
Caldwell	04/24/2020	286,825
Maplewood	07/28/2026	125,000
Parsippany	09/27/2027	46,870
Verona (43 Wedgewood)	02/08/2028	100,000
Whippany	06/04/2049	53,900
		\$ 959,153

Upon expiration, the agreements may be renewed if both the NJDHS-DDD and the Organization desire such a renewal. If the agreements are not renewed, the Organization may be required to satisfy the mortgage and/or transfer title of such assets to the NJDHS-DDD or an entity designated by the NJDHS-DDD. The agreement for Caldwell expired on April 24, 2020. The renewal was filed in 2022; however, confirmation of the renewal was never received.

Currently there is a purchase money mortgage with NJDHS-DDD for the Millburn home which expired May 31, 2008 for \$346,558. The renewal was filed May 13, 2011; however, confirmation of the renewal was never received. The home has continuously been occupied by low- and moderate-income residents with disabilities.

The Organization entered into agreements for capital advance funding with the U.S. Department of Housing and Urban Development ("HUD") for the purchase of homes for low-income residents with disabilities. Mortgages on the properties collateralize the balance, and no payments are required to be made provided the residences remain available for occupancy by low-income persons with disabilities for periods of up to 40 years.

Obligations at June 30, 2023 were as follows:

Group Home	Date of Expiration	
West Caldwell	09/11/2038	\$ 400,300
Parsippany	07/01/2047	507,000
Whippany	07/01/2049	475,800
		\$ 1,383,100

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 12 - Commitments and Contingencies - Continued

The Organization has obligations with the County of Essex for the purchase of homes for low-income residents with disabilities. Mortgages on the properties collateralize the balances, and no payments are required to be made provided that the residence remains available for occupancy by low-income persons with disabilities for periods ranging from 20 to 99 years. There is no repayment owed unless the Organization ceases to use the property for residential housing for disabled adults. If a home is sold or its use is converted, the related mortgage would be due and payable to the County of Essex.

Obligations at June 30, 2023 were as follows:

Group Home	Date of Expiration	
Maplewood	10/23/2026	\$ 250,000
Maplewood	06/26/2028	19,935
Livingston	06/26/2028	80,000
West Orange	02/11/2029	270,213
Verona (26 Wedgewood)	03/25/2040	112,750
Verona (43 Wedgewood)	04/29/2107	120,000
		\$ 852,898

The Organization has obligations on the Whippany home, in addition to the obligations with HUD and the NJDHS-DDD, with the Township of Hanover, County of Morris, and Federal Home Loan Bank, as detailed below. Mortgages on the properties collateralize the balances, and no payments are required to be made provided the residences remain available for occupancy by low-income persons with disabilities for a period of up to 40 years.

Obligations at June 30, 2023 were as follows:

Group Home	Date of Expiration	
Federal Home Loan Bank	03/16/2025	\$ 60,000
County of Morris	06/4/2029	75,000
Township of Hanover	03/16/2050	405,000
		\$ 540,000

Jewish Service for the Developmentally Disabled of MetroWest, Inc.

Notes to Financial Statements

Year Ended June 30, 2023

Note 13 - Liquidity and Availability

The following reflects the financial assets as of the balance sheet date, reduced by amounts not available for general use because of donor-imposed or board designations:

Financial assets, at year end	<u>\$ 3,729,974</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,729,974</u>
Financial assets, at year end	
Cash and cash equivalents	\$ 911,969
Investments	1,189,343
Accounts receivable	326,061
Employee retention credit receivable	<u>1,302,601</u>
	<u>\$ 3,729,974</u>

If the need arises, the Organization has access to a \$500,000 line of credit. From time to time, the Organization receives restricted donor contributions to be used for specific purposes and are not available for general use.

Note 14 - Employee Retention Credit ("ERC")

Under the provisions of the CARES Act signed into law on March 27, 2020 and the subsequent extension of the CARES Act, the Organization was eligible for a refundable ERC subject to certain criteria. The Organization recognized a \$2,955,901 ERC during the fiscal year 2022 as income. The Organization received \$1,653,300 during the year, with the remaining \$1,302,601 included in employee retention credit receivable on the statement of financial position.

RETURN MUST BE FILED ONLINE.
This form cannot be paper filed - this
copy is for informational purposes only.

Form CRI-400

(Revised April 2008)

**Application for an Extension of Time to File the Annual Renewal Registration
Statement and Financial Report for a Charitable Organization**

All questions must be answered.

Important: Effective July 9, 2006, changes were made to the Charitable Registration and Investigation Act.

Carefully review the attached instructions before completing and submitting this form.

Short-form filers, which take in \$10,000 or less per year in gross contributions, will no longer be granted an extension of time to file their renewal registration, pursuant to changes in the Charitable Registration and Investigation Act effective July 9, 2006, for fiscal years ending January 31, 2006, and after. *Please Note: Extensions of time to file cannot be granted for Initial Registrations.*

Date fiscal year ends: 06/30/23 Date of this application: 10/18/23 N.J. Charities Registration Number: CH- 1399200

Charity's Full Legal Name: JEWISH SERVICE FOR THE DEVELOPMENTALLY

Other Names Used (d.b.a.) _____

Mailing Address:

310 EISENHOWER PKWY, LIVINGSTON, NJ 07039

In care of:

Address

City

State

ZIP Code

Street Address:

Street Address

City

State

ZIP Code

Check this box to flag a change of address or other vital information.

Contact Person: _____

Phone Number: _____

(include area code)

E-mail: LPRESS@JSDD.ORG

Federal Tax ID (EIN): 22-3479872

Web site: WWW.JSDD.ORG

Fax Number: 973-325-2980

(include area code)

1. A six-month extension of time to file the Renewal Statement and Financial Report(s), for the fiscal year-end shown above, is hereby requested for the following reason(s):

AWAITING ADDITIONAL INFORMATION IN ORDER TO PREPARE A COMPLETE AND
ACCURATE REPORT.

2. Has the organization filed all renewal registration statements for years prior to the fiscal year ending on the date shown on the first page of this application? Yes No

If "No," please stop: if any prior years' filings are delinquent, the extension request will be denied. Please bring the renewal registration filings for all previous years up to date before submitting a request for an extension on a more current year.

3. Has the organization submitted all previous years' registration fees and/or penalties owed to the Charities Registration Section of the Division of Consumer Affairs? Yes No

4. Has the organization previously filed an initial registration with the Charities Registration Section? Yes No

If "No," please stop: You must immediately file an initial registration for which an extension of time to file cannot be granted.

5. Final Check List - please review and check off each of the five items below as they are confirmed and accomplished.

- I have read the instructions for the extension of time to file the Registration Statement and Financial Report(s).
- All of the questions on this application have been answered.
- The charity has filed all previous renewal registrations and required documents.
- The charity has paid all previous years' fees and penalties owed to the Division.
- Payment of the registration fee due for the fiscal year being requested on this application is enclosed and has been made payable to the "New Jersey Division of Consumer Affairs."

We hereby certify that all of the above statements are true. I further certify that the organization has filed all previous years' reports, has paid all fines and penalties owed to the Division, and that this extension request contains true and accurate information. We are aware that if any of the above statements are willfully false, we are subject to punishment.

Signature _____ Title **EXECUTIVE DIREC** _____ Date _____

Signature _____ Title **DIRECTOR OF FIN** _____ Date _____

This form must be signed by at least one (1) officer of the charity.

Should you have questions regarding charities registration in New Jersey, please visit our Web site at <http://www.njconsumeraffairs.gov/ocp/charities.htm> where registration information, instructions, forms and a fee schedule may be viewed and/or downloaded. After reading through all of the information on our Web site, if you have further questions, please contact the Charities Registration Section at our hotline number (973)-504-6215 during regular business hours.