

Form

990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Internal Revenue Service

For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

A Check if applicable:

Addres change
Name change
Initial return
Final return/terminated
Amended return
Application pending

CName of organization

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

City or town, state or province, country, and ZIP or foreign postal code

DEmployer identification number

ETelephone number

GGross receipts \$

H(a)Is this a group return for subordinates?~~~ Yes X No
H(b)Are all subordinates included? Yes No

I Tax-exempt status: X 501(c)(3) 501(c)() (insert no.) 4947(a)(1) or 527

J Website: WWW.JFSROCHESTER.ORG

K Form of organization: X Corporation Trust Association Other

LYear of formation: 1923 MState of legal domicile: NY

Part I

Summary

1 Briefly describe the organization's mission or most significant activities: STRENGTHENS ALL INDIVIDUALS, FAMILIES, AND COMMUNITIES BY PROVIDING COMPREHENSIVE SOCIAL

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) ~~~~~

4 Number of independent voting members of the governing body (Part VI, line 1b) ~~~~~ Total

5 number of individuals employed in calendar year 2024 (Part V, line 2a) ~~~~~ Total number of

6 volunteers (estimate if necessary) ~~~~~

7 a Total unrelated business revenue from Part VIII, column (C), line 12 ~~~~~ Net unrelated

b business taxable income from Form 990-T, Part I, line 11

Revenue/Activities & Governance

8 Contributions and grants (Part VIII, line 1h) ~~~~~

9 Program service revenue (Part VIII, line 2g) ~~~~~

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) ~~~~~

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ~~~~~

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Prior Year

2,709,420

143,759

65,353

0

2,918,532

Current Year

3,700,032.

152,453.

214,501.

0.

4,066,986.

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) ~~~~~

14 Benefits paid to or for members (Part IX, column (A), line 4) ~~~~~

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ~~~~~

16a Professional fundraising fees (Part IX, column (A), line 11e) ~~~~~

b Total fundraising expenses (Part IX, column (D), line 25) 252,077.

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ~~~~~ Total

18 expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ~~~~~ Revenue

19 less expenses. Subtract line 18 from line 12

Prior Year

21,569

0

1,782,886

0

2,151,058

Current Year

1,378.

0.

1,817,245.

0.

1,539,962.

Net Assets or Fund Balances

20 Total assets (Part X, line 16) ~~~~~

21 Total liabilities (Part X, line 26) ~~~~~

22 Net assets or fund balances. Subtract line 21 from line 20

Beginning of Current Year

5,125,070.

1,134,182.

3,990,888.

End of Year

5,711,315.

886,138.

4,825,177.

Part II

Signature Block

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

Sign Here

Signature of officer

SUSAN SULLIVAN, CFO

Type or print name and title

Date

Paid Preparer Use Only

Preparer's name

SARAH J. WIDEMAN, CPA

Preparer's signature

SARAH J. WIDEMAN, CP

Date

Check if self-employed

PTIN

P00646055

Firm's name

DEJOY & CO. CPAS, LLP

Firm's EIN

16-1375790

Firm's address

280 EAST BROAD STREET, SUITE 300

ROCHESTER, NY 14604

Phone no.

585-546-1840

May the IRS discuss this return with the preparer shown above? See instructions

X Yes No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

432001 12-10-24

Form 990 (2024)

SEESCHEDULE O FOR ORGANIZATION

MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

X

1	Briefly describe the organization's mission: JEWISH FAMILY SERVICE OF ROCHESTER (JFS) STRENGTHENS ALL INDIVIDUALS, FAMILIES AND COMMUNITIES BY PROVIDING COMPREHENSIVE SOCIAL SERVICES THAT ARE BUILT UPON THE TIME HONORED JEWISH TRADITIONS OF DIGNITY, KINDNESS, AND TIKKUN OLAM, IMPROVING THE WORLD.			
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	XNo
	If "Yes," describe these new services on Schedule O.			XNo
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?~~~~~		Yes	
	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 \$ 767,819. including grants of \$ 250.)	(Revenue \$ 0.)	
	AGING SERVICES - INCLUDES UNITED WAY CASE MANAGEMENT, EISEP (EXPANDED IN-HOME SERVICE FOR ELDERLY PROGRAM), AND NEIGHBORHOOD NORC (NATURALLY OCCURRING RETIREMENT COMMUNITY) PROGRAMS. UNITED WAY CASE MANAGEMENT - PROVIDES ONGOING CARE MANAGEMENT TO ELDERLY COMMUNITY RESIDENTS TO ENABLE THEM TO AGE IN PLACE IN THEIR OWN HOMES AND APARTMENTS.			
	EISEP (EXPANDED IN-HOME SERVICE FOR ELDERLY PROGRAM) - NEW YORK STATE SUBSIDIZED PROGRAM THAT PROVIDES HOME CARE, PERSONAL CARE, AND JFS CARE COORDINATION TO ASSIST QUALIFIED OLDER ADULTS WITH THEIR ACTIVITIES OF DAILY LIVING AS THEY AGE IN THEIR OWN HOMES.			
	HOME BASE NORC (NATURALLY OCCURRING RETIREMENT COMMUNITY) - SITE BASED			
4b	(Code:)	(Expenses \$ 751,341. including grants of \$ 0.)	(Revenue \$ 152,453.)	
	COUNSELING SERVICES - LICENSED SOCIAL WORKERS PROVIDE THERAPY FOR INDIVIDUALS, COUPLES, FAMILIES, CHILDREN, AND OLDER ADULTS.			
4c	(Code:)	(Expenses \$ 365,559. including grants of \$ 1,126.)	(Revenue \$ 0.)	
	ESSENTIAL SERVICE PROGRAMS INCLUDE THE BRIGHTON FOOD CUPBOARD, PENCILS & PAPER, AND EMERGENCY FINANCIAL ASSISTANCE.			
	BRIGHTON FOOD CUPBOARD (BFC)- THE BFC IS COMMITTED TO THE PREVENTION AND REDUCTION OF HUNGER AND FOOD INSECURITY FOR INDIVIDUALS AND FAMILIES LIVING IN SURROUNDING COMMUNITIES. COMMUNITY PARTNERS INCLUDE BRIGHTON CENTRAL SCHOOL DISTRICT AND FOODLINK.			
	PENCILS & PAPER - SERVES THE EDUCATIONAL AND CREATIVE NEEDS OF CHILDREN IN THE GREATER ROCHESTER AREA BY PROVIDING FREE SCHOOL SUPPLIES TO TEACHERS AT HIGH POVERTY RATE SCHOOLS.			
4d	Other program services (Describe on Schedule O.)			
	(Expenses \$ 531,825. including grants of \$)	(Revenue \$)		
4e	Total program service expenses		2,416,544.	

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~~~~~		
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

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? If "Yes," complete Schedule I, Parts I and III~~~~~	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? If "Yes," complete Schedule J~~~~~	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a~~~~~	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?~~~~~ Did the organization act as an "or	24c	
d 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	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? If "Yes," complete Schedule L, Part 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% transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part 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 or family member of any of these persons? If "Yes," complete Schedule L, Part II~~~~~	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? If "Yes," complete Schedule L, Part IV~~~~~	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV~~~~~	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV~~~~~	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M~~~~~	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M~~~~~	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I~~~~~	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II ~~~~~	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? If "Yes," complete Schedule R, Part I~~~~~	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 ~~~~~	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)? If "Yes," complete Schedule R, Part V, line 2~~~~~	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	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? If "Yes," complete Schedule R, Part VI~~~~~	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

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~~~~~ Enter	1a	34
b 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

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	45		
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? If "No," to line 3b, provide an explanation on Schedule O~~~~~	3b			
4a	At any time during the calendar year, did the organization have an interest in, or 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	8			
g	sponsoring organization have excess business holdings at any time during the year?~~~~~				
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~~~~~ Enter the amount	13b			
c	of reserves on hand~~~~~	13c			
14a	Sponsoring organizations maintaining donor advised funds. 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? If "No," provide an explanation on Schedule O~~~~~	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			

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

X

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year ~~~~~	22													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.														
b Enter the number of voting members included on line 1a, above, who are independent ~~~~~		22												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ~~~~~ Did the organization delegate			2											X
3 control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? ~~~~~ Did the				3										X
4 organization make any significant changes to its governing documents since the prior Form 990 was filed? ~~~~~ Did the				4										X
5 organization become aware during the year of a significant diversion of the organization's assets? ~~~~~ Did the				5										X
6 organization have members or stockholders? ~~~~~ Did the organization have				6										X
7a members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? ~~~~~ Are any governance decisions				7a										X
b of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? ~~~~~				7b										X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body? ~~~~~				8a		X								
b Each committee with authority to act on behalf of the governing body? ~~~~~				8b		X								
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				9										X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates? ~~~~~	10a													X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? ~~~~~ Has the		10b												
11a organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? Describe			11a	X										
b on Schedule O the process, if any, used by the organization to review this Form 990.														
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 ~~~~~			12a	X										
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ~~~~~			12b	X										
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done ~~~~~			12c	X										
13 Did the organization have a written whistleblower policy? ~~~~~			13	X										
14 Did the organization have a written document retention and destruction policy? ~~~~~			14	X										
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?														
a The organization's CEO, Executive Director, or top management official ~~~~~			15a	X										
b Other officers or key employees of the organization ~~~~~			15b	X										
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.														
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? ~~~~~			16a											X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?			16b											

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

SUSAN SULLIVAN, CFO - 585-461-0110

255 EAST AVENUE, 201, ROCHESTER, NY 14604-2626

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.

X 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 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	Former			
(1) DEB ROSEN CEO	37.50					X		144,453.	0.	4,410.
(2) MICHAELNE KINSLER BOARD CHAIR	2.00	X		X				0.	0.	0.
(3) STUART BAKER BOARD MEMBER	1.00	X						0.	0.	0.
(4) FATIMA BANISTER, LCSW BOARD MEMBER	1.00	X						0.	0.	0.
(5) SAMANTHA COLSON, MSW, MS, IMH-E BOARD MEMBER	1.00	X						0.	0.	0.
(6) DR. LEA GOLDSTEIN BOARD MEMBER	1.00	X						0.	0.	0.
(7) VICTORIA GOLDSTEIN BOARD MEMBER	1.00	X						0.	0.	0.
(8) DEBBIE GORDON BOARD MEMBER	1.00	X						0.	0.	0.
(9) ROSEMARIE LEVY BOARD MEMBER	1.00	X						0.	0.	0.
(10) MARC SOLOMON BOARD MEMBER	1.00	X						0.	0.	0.
(11) LYNDA NEWMAN BOARD MEMBER	1.00	X						0.	0.	0.
(12) DR. ELLEN POLESHUCK BOARD MEMBER	1.00	X						0.	0.	0.
(13) JOEL ELLIOT BOARD MEMBER	1.00	X						0.	0.	0.
(14) CAMILLE VERBOFSKY VICE PRESIDENT	1.00	X						0.	0.	0.
(15) MONICA GURELL BOARD MEMBER	1.00	X		X				0.	0.	0.
(16) SUSAN KRAMARSKY BOARD MEMBER	1.00	X						0.	0.	0.
(17) DR. EVA PRESSMAN BOARD MEMBER	1.00	X						0.	0.	0.
		X						0.	0.	0.

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	Former			
(18) JOCELYN TORRES, ESQ BOARD MEMBER	1.00	X						0.	0.	0.
(19) JAMIE WARREN BOARD MEMBER	1.00	X						0.	0.	0.
(20) LORRAINE BRAVEMAN VICE PRESIDENT	1.00	X		X				0.	0.	0.
(21) OREN HARARY TREASURER	1.00	X		X				0.	0.	0.
(22) STEVE LEVINSON SECRETARY	1.00	X		X				0.	0.	0.
(23) FRAN WEISBERG BOARD MEMBER	1.00	X						0.	0.	0.
1b Subtotal								144,453.	0.	4,410.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								144,453.	0.	4,410.

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

3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4		X
5		

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

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	

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Program Service Contributions, Gifts, Grants Revenue and Other Similar Amounts	1	Federated campaigns Membership	1a	89,013.			
	a	dues~~~~~ Fundraising	1b				
	b c	events~~~~~	1c				
	d	Related organizations ~~~~~	1d				
	e	Government grants (contributions)	1e	254,807			
	f	All other contributions, gifts, grants, and similar amounts not included above~	1f	3,356,212			
	g	Noncash contributions included in lines 1a-1f	1g	724,150			
	h	Total. Add lines 1a-1f		3,700,032			
Program Service Revenue and Other Similar Amounts	2 a	PROGRAM FEES	Business Code 624100	152,453	152,453.		
	b						
	c						
	d						
	e						
	f	All other program service revenue~~~~~					
	g	Total. Add lines 2a-2f		152,453.			
	Other Revenue	3	Investment income (including dividends, interest, and others similar amounts)~~~~~		105,875.		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents ~~~~~	(i) Real	(ii) Personal			
b		Less: rental expenses~					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7 a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b		Less: cost or other basis and sales expenses~~~					
c		Gain or (loss)~~~~~					
d		Net gain or (loss)					
8 a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18~~~~~					
b		Less: direct expenses					
c		Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19~~~~~						
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances~~~~~						
b	Less: cost of goods sold~~~~~						
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		4,066,986.	152,453.	0.2	14,501.

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 ~				
2	Grants and other assistance to domestic individuals. See Part IV, line 22 ~~~~~ Grants	1,378.	1,378.		
3	and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ~~~ Benefits paid to				
4	or for members ~~~~~ Compensation of				
5	current officers, directors, trustees, and key employees ~~~~~				
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 ~~~~~	1,564,001	1,008,272	376,561	179,168.
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	23,940	14,207	5,460	4,273.
9	Other employee benefits ~~~~~ Payroll	116,202	82,843	23,698	9,661.
10	taxes ~~~~~ Fees for services	113,102	73,730	26,017	13,355.
11	(nonemployees):				
a	Management ~~~~~				
b	Legal ~~~~~ Accounting				
c	~~~~~ Lobbying	50,658.	365.	50,293.	
d	~~~~~				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees ~~~~~	17,613		17,613	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	117,801	64,252	51,304	2,245.
12	Advertising and promotion ~~~~~	56,520	41,339	5,568	9,613.
13	Office expenses ~~~~~	161,852	132,457	19,293	10,102.
14	Information technology ~~~~~				
15	Royalties ~~~~~				
16	Occupancy ~~~~~	247,171	179,613	66,514	1,044.
17	Travel ~~~~~	45,852	22,056	9,964	13,832.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials ~				
19	Conferences, conventions, and meetings ~				
20	Interest ~~~~~	1,192		1,192	
21	Payments to affiliates ~~~~~				
22	Depreciation, depletion, and amortization ~	16,024	6,404	9,620	
23	Insurance ~~~~~	28,998	18,779	6,874	3,345.
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.)				
	PENCIL AND PAPER				
	CONTRACT SERVICES	731,003	731,003		
a	MISCELLANEOUS EXPENSES	24,101	24,101		
b		15,409	5,161	5,120	5,128.
c	DUES AND MEMBERSHIPS	13,396	3,044	10,041	311.
d		12,372	7,540	4,832	
e	All other expenses	3,358,585	2,416,544	689,964	252,077.
25	Total functional expenses. Add lines 1 through 24e				
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here				

if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing~~~~~ Savings and	326	1	338,733.
	2 temporary cash investments~~~~~ Pledges and grants		2	
	3 receivable, net~~~~~ Accounts receivable,	408,460	3	521,585.
	4 net~~~~~ Loans and other receivables from any	24,069	4	18,558.
	5 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~~~~~	307,418	8	300,000.
	9 Prepaid expenses and deferred charges ~~~~~	21,761	9	26,137.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D~~~~	10a 296,460.		
	b Less: accumulated depreciation ~~~~~	10b 207,016.		
	11 Investments - publicly traded securities~~~~~	105,265	10c 89,444.	
	12 Investments - other securities. See Part IV, line 11~~~~~	3,531,344	11 3,798,383.	
	13 Investments - program-related. See Part IV, line 11 ~~~~~		12	
	14 Intangible assets ~~~~~		13	
	15 Other assets. See Part IV, line 11~~~~~	726,427	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	5,125,070	15 618,475.		
Liabilities	17 Accounts payable and accrued expenses~~~~~	180,668	16 5,711,315.	
	18 Grants payable ~~~~~		17 193,995.	
	19 Deferred revenue~~~~~ Tax-exempt bond	30,625	18 0.	
	20 liabilities~~~~~ Escrow or custodial account liability.		19	
	21 Complete Part IV of Schedule D~~~~ Loans and other payables to any current		20	
	22 or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons ~~~~~		21	
	23 Secured mortgages and other liabilities, including related third parties, payables to	193,960.	22	
	24 related third parties, and other liabilities not included on lines 17-24). Complete Part X		23 82,001.	
	25		24	
	26 Total liabilities. Add lines 17 through 25	728,929	25 610,142.	
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here X and complete lines 27, 28, 32, and 33.	1,134,182	26 886,138.
27 Net assets without donor restrictions~~~~~		96,315	27 1,669,531.	
28 Net assets with donor restrictions~~~~~		3,894,573	28 3,155,646.	
Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds~~~~~ Paid-in or			29	
30 capital surplus, or land, building, or equipment fund~~~~~ Retained			30	
31 earnings, endowment, accumulated income, or other funds~~~~~ Total net			31	
32 assets or fund balances~~~~~ Total liabilities and net		3,990,888.	32 4,825,177.	
33 assets/fund balances	5,125,070.	33 5,711,315.		

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	4,066,986.
2	Total expenses (must equal Part IX, column (A), line 25)~~~~~	2	3,358,585.
3	Revenue less expenses. Subtract line 2 from line 1~~~~~	3	708,401.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))~~~~~	4	3,990,888.
5	Net unrealized gains (losses) on investments~~~~~	5	125,888.
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	4,825,177.

Part XII Financial Statements and Reporting

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

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

Form 990 (2024)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization on

PublicCharityStatusandPublicSupport

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

JEWISHFAMILYSERVICE OF ROCHESTER INC.

Employer identification number
16-0743059

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
- b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
- c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
- d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
- e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations ~~~~~

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")~~	2,933,047.	3,914,072.	4,039,073.	2,709,420.	3,700,032.	17,295,644.
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 Add lines 1 through 3~~~	2,933,047.	3,914,072.	4,039,073.	2,709,420.	3,700,032.	17,295,644.
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.						17,295,644.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4~~~~~	2,933,047.	3,914,072.	4,039,073.	2,709,420.	3,700,032.	17,295,644.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources~	50,831.	55,929.	83,402.	94,453.10	5,875.39	204,990.
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.)~~~~						
11 Total support. Add lines 7 through 10						17,686,134.
12					12	

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) stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))~~~~~	14	97.79	%
15 Public support percentage from 2023 Schedule A, Part II, line 14~~~~~	15	97.70	%
16a 33 1/3% support test - 2024. 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~~~~~			X
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization~~~~~			
17a 10% -facts-and-circumstances test - 2024. 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~~~~~			
b 10% -facts-and-circumstances test - 2023. 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~~~~~			
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			

Schedule A (Form 990) 2024

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 8, column (f), divided by line 13, column (f))~~~~~	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))~~~~~	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17~~~~~	18	%

19a 33 1/3% support tests - 2024. 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 - 2023. 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 Areallofthe organization'ssupported organizationslistedbynameinthe organization'sgoverning 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 theorganizationhaveany supported organizationthatdoes nothaveanIRSdeterminationofstatus undersection509(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 theorganizationhaveasupported organizationdescribed insection501(c)(4),(5),or(6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did theorganizationconfirmthateachsupported organizationqualified undersection501(c)(4),(5),or(6) and satisfied thepublicsupporttests undersection509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did theorganizationensurethatallsupporttosuchorganizations was used exclusively forsection170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a WasanysupportedorganizationnotorganizedintheUnitedStates("foreignsupportedorganization")? <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 supportedorganization? <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 theorganizationsupportany foreignsupported organizationthatdoes nothaveanIRSdetermination undersections 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 Didthe 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 Didthe organization have any excess business holdingsin the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

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?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provided detail in Part VI.</i>		
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>		
1		
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>		
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?		
1		
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>		
2		
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>		
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 The organizations satisfied the Activities Test. Complete line 2 below.			
b The organization is the parent of each of its supported organizations. Complete line 3 below.			
c The organizations 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	
2a			
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</i>			
2b			
3			
a			
3a			
b			
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	Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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 (describe in Part VI). 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 2024 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-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. 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 2025. Add lines 3j			
8			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

Supplemental information area with horizontal lines for text entry.

SCHEDULE D
(Form 990)

(Rev. December 2024)
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

Open to Public
Inspection

Name of the organization

JEWISHFAMILYSERVICE OF ROCHESTER INC.

Employer identification number
16-0743059

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?~~~~~	Yes	No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?~~~~~	Yes	No

Part II Conservation Easements. Complete if the organization answered "Yes" 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 on line 2a ~~~~~	2c
d Number of conservation easements included on line 2c 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 2d 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 ~~~~~ \$ _____

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

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

a Public exhibition

b Scholarly research

c Preservation for future generations

d Loan or exchange program

e Other

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

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

Yes

No

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

1aIs the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes

No

bIf "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
cBeginning balance	1c
dAdditions during the year	1d
eDistributions during the year	1e
f Ending balance	1f

2aDid the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

Yes

No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1aBeginning of year balance	2,743,015.	2,931,175.	2,855,857.	3,545,321.	2,977,596.
b Contributions	20,079.			828.	194,022.
cNet investment earnings, gains, and losses	321,746.	358,020.	258,541.	-518,785.	724,446.
dGrants or scholarships					
e Other expenditures for facilities and programs	852,285.	546,180.	183,223.	171,507.	350,743.
f Administrative expenses					
gEnd of year balance	2,232,555.	2,743,015.	2,931,175.	2,855,857.	3,545,321.

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

aBoard designated or quasi-endowment .0000%

bPermanent endowment 100.0000%

cTerm endowment .0000%

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

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

(i) Unrelated organizations?

(ii)Related organizations?

bIf "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

Yes

No

3a(i)

3a(ii)

3b

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings improvements		159,275.	81,231.	78,044.
d Equipment		64,051.	55,191.	8,860.
e Other		73,134.	70,594.	2,540.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				89,444.

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)		
(B)		
(C)		
(D)		
(E)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

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, line 13, col. (B))		

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) OPERATING LEASE	618,475.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	618,475.

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.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) OPERATING LEASE	610,142.
(3)	
(4)	
(5)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	610,142.

2. (a) 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

Schedule D (Form 990) (Rev. 12-2024)

Part XIReconciliation 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	4,205,861.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	aNet unrealized gains (losses) on investments ~~~~~ bDonated	2a	125,888
	services and use of facilities ~~~~~ cRecoveries of prior year	2b	30,600
	grants ~~~~~ dOther (Describe in Part	2c	
	XIII.) ~~~~~	2d	
	eAdd lines 2a through 2d ~~~~~ Subtract line	2e	156,488.
3	1 ~~~~~ Amounts included on Form 990, Part VIII, line 12, but	3	4,049,373.
4	not on line 1:		
	aInvestment expenses not included on Form 990, Part VIII, line 7b ~~~~~ bOther	4a	17,613.
	(Describe in Part XIII.) ~~~~~	4b	
	cAdd lines 4a and 4b ~~~~~	4c	17,613.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	4,066,986.

Part XIIReconciliation 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	3,371,572.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	aDonated services and use of facilities ~~~~~ bPrior year	2a	30,600.
	adjustments ~~~~~ cOther	2b	
	losses ~~~~~ dOther (Describe in Part	2c	
	XIII.) ~~~~~	2d	
	eAdd lines 2a through 2d ~~~~~ Subtract line	2e	30,600.
3	1 ~~~~~ Amounts included on Form 990, Part IX, line 25, but not	3	3,340,972.
4	on line 1:		
	aInvestment expenses not included on Form 990, Part VIII, line 7b ~~~~~ bOther	4a	17,613.
	(Describe in Part XIII.) ~~~~~	4b	
	cAdd lines 4a and 4b ~~~~~	4c	17,613.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,358,585.

Part XIIISupplemental 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 V, LINE 4

THE ENDOWMENT FUNDS ARE USED FOR A NUMBER OF DESIGNATED PURPOSES, INCLUDING GENERAL OPERATIONS, SCHOLARSHIPS, EMERGENCY FINANCIAL ASSISTANCE, JEWISH FAMILY LIFE EDUCATION AND SUPPORT FOR CHILDREN AND SENIORS.

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 instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization **JEWISHFAMILYSERVICE OF ROCHESTER INC.** Employer identification number **16-0743059**

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

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

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

PART I, LINE 2:
THE AGENCY REQUIRES ALL APPLICANTS FOR EMERGENCY FINANCIAL ASSISTANCE (EFA) TO COMPLETE A FORMAL APPLICATION WITH A STAFF CASE MANAGER. THIS ALLOWS THE AGENCY TO FULLY EVALUATE THE NEEDS OF THE APPLICANT AND BEST ASSIST THEM WITH REFERRALS FOR SERVICES WITHIN JFS AND THE GREATER ROCHESTER COMMUNITY. ONCE THE APPLICATION IS COMPLETE, IT IS REIVEWED BY A SUPERVISOR FOR CONSISTENCY WITH THE AGENCY'S EFA POLICY, AND FUND AVAILABILITY. IF THE REQUEST IS APPROVED, PAYMENTS ARE MADE DIRECTLY TO A VENDOR AND NOT THE EFA APPLICANT.

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

JEWISHFAMILYSERVICE OF ROCHESTER INC.

Employer identification number

16-0743059

Part I Questions Regarding Compensation

- 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

First-class or charter travel

Housing allowance or residence for personal use

Travel for companions

Payments for business use of personal residence

Tax indemnification and gross-up payments

Health or social club dues or initiation fees

Discretionary spending account

Personal services (such as maid, chauffeur, chef)

- b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain~~~~~
- 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?~~~~~

- 3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

X Compensation committee

Written employment contract

Independent compensation consultant

Compensation survey or study

Form 990 of other organizations

Approval by the board or compensation committee

- 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a Receive a severance payment or change-of-control payment?~~~~~ Participate in or receive 4a
- b payment from a supplemental nonqualified retirement plan?~~~~~ Participate in or receive payment from 4b
- c an equity-based compensation arrangement?~~~~~ 4c

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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

a The organization? ~~~~~ 5a

b Any related organization? ~~~~~ 5b

If "Yes" on line 5a or 5b, describe in Part III.

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

a The organization? ~~~~~ 6a

b Any related organization? ~~~~~ 6b

If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

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

Schedule J (Form 990) (Rev. 12-2024)

Part III Supplemental Information

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

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

JEWISHFAMILYSERVICE OF ROCHESTER INC.

Employer identification number
16-0743059

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art~~~~~				
2	Art - Historical treasures ~~~~~				
3	Art - Fractional interests~~~~~				
4	Books and publications~~~~~				
5	Clothing and household goods~~~~~				
6	Cars and other vehicles~~~~~				
7	Boats and planes~~~~~				
8	Intellectual property - Publicly				
9	traded~~~~~ Securities - Closely held				
10	stock~~~~~ Securities - Partnership, LLC,				
11	or				
	trust interests ~~~~~				
12	Securities - Miscellaneous ~~~~~				
13	Qualified conservation contribution -				
	Historic structures~~~~~				
14	Qualified conservation contribution - Other~				
15	Real estate - Residential ~~~~~				
16	Real estate - Commercial~~~~~				
17	Real estate - Other~~~~~				
18	Collectibles ~~~~~				
19	Food inventory~~~~~				
20	Drugs and medical supplies~~~~~				
21	Taxidermy ~~~~~				
22	Historical artifacts ~~~~~				
23	Scientific specimens~~~~~				
24	Archeological artifacts~~~~~				
25	Other (SCHOOL SUPPLIES)	X	724,000	724,150.FMV	
26	Other ()				
27	Other ()				
28	Other ()				

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

30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?~~~~~

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?~~~~~

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

b If "Yes," describe in Part II.

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

	Yes	No
30a		X
31	X	
32a		X
33		

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

Schedule M (Form 990) 2024

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

(Rev. December 2024)
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 instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

JEWISH FAMILY SERVICE OF ROCHESTER INC.

Employer identification number
16-0743059

FORM 990, PART I, LINE I, DESCRIPTION OF ORGANIZATION MISSION:
SERVICES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

CARE MANAGEMENT THAT BUILDS COMMUNITY AND SUPPORTS AGING AT HOME OF
RESIDENTS 60+ LIVING AT ELLISON PARK APARTMENTS.

JEWISH FAMILY LIFE WORKSHOPS - PREVENTATIVE WORKSHOPS ON RELEVANT AND
TIMELY TOPICS INCLUDING AGING IN PLACE, CARETAKER SUPPORT, AND
ACCESSING AVAILABLE BENEFITS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

EMERGENCY FINANCIAL ASSISTANCE SERVICES INCLUDE PROVIDING ONE-TIME
ASSISTANCE TO THE GENERAL COMMUNITY TO HELP WITH FOOD, SHELTER, AND
OTHER CRISIS NEEDS WHEN NO OTHER FUNDS ARE AVAILABLE.

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

FORM 990 IS REVIEWED BY THE CFO, CEO, TREASURER, AND FINANCE COMMITTEE.

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

ANNUAL REVIEW.

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

COMPENSATION IS REVIEWED ANNUALLY BY THE EXECUTIVE COMMITTEE.

FORM 990, PART VI, SECTION C, LINE 18:

THE 990 IS AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION DID NOT CHANGE ITS OVERSIGHT NOR SELECTION PROCESS.