

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

OMB No. 1545-0047

2008

Department of the Treasury
Internal Revenue Service

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

OPTIONAL FORM NO. 990 (2008)

A For the 2008 calendar year, or tax year beginning **SEP 1, 2008** and ending **AUG 31, 2009**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION AND IRENE KAUFMANN CENTERS Doing Business As JEWISH COMMUNITY CENTER OF GRE	D Employer identification number 25-1094514
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 5738 FORBES AVENUE, BOX 81980	E Telephone number 412-521-8010
	City or town, state or country, and ZIP + 4 PITTSBURGH, PA 15217	G Gross receipts \$ 16,886,214. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number
	F Name and address of principal officer: BRIAN SCHREIBER SAME AS C ABOVE	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (Insert no. <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: WWW.JCCPGH.ORG
K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1971	M State of legal domicile: PA

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE EDUCATIONAL, RECREATIONAL, SOCIAL, AND SPECIAL NEEDS PROGRAMS AND SERVICES WHICH		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	31
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	30
	5 Total number of employees (Part V, line 2a)	5	869
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	4,051,382.	4,124,787.
	9 Program service revenue (Part VIII, line 2g)	11,427,580.	12,261,756.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	427,852.	485,223.
	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)	15,906,814.	16,871,766.
	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)		6,823,231.	7,980,672.
16a Professional fundraising fees (Part IX, column (A), line 11a)			
b Total fundraising expenses (Part IX, column (D), line 25)		275,037.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		8,163,826.	7,233,219.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	14,987,057.	15,213,891.	
19 Revenue less expenses. Subtract line 18 from line 12	919,757.	1,657,875.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	39,536,962.	37,790,260.
	21 Total liabilities (Part X, line 28)	12,972,439.	11,041,147.
	22 Net assets or fund balances. Subtract line 21 from line 20	26,564,523.	26,749,113.

Part III Signature Block			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of officer	Date 1-7-10	
	BRIAN SCHREIBER, PRESIDENT AND CEO		
Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	Date 1/10	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4	Preparer's identifying number (see instructions)	
MCCRORY & MCDOWELL LLC		EIN	
ONE RIVERFRONT CENTER, 20 STANWIX STREET		Phone no. 412-281-9690	
PITTSBURGH, PA 15222			

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

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
AND IRENE KAUFMANN CENTERS**

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Part III Statement of Program Service Accomplishments (see Instructions)

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION FOR MORE THAN 115 YEARS, THE JEWISH COMMUNITY CENTER OF GREATER PITTSBURGH (JCC) HAS HELD STEADFAST TO ITS MISSION TO "ENRICH OUR COMMUNITY BY CULTIVATING AN INCLUSIVE, DYNAMIC ENVIRONMENT BUILT UPON JEWISH HERITAGE, VALUES AND CULTURE THAT SPAN THE LIFE-CYCLE."

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes", describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes", describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code:) (Expenses \$ 5,715,699. Including grants of \$) (Revenue \$ 3,224,275.)
EARLY CHILDHOOD DEVELOPMENT (ECD) OFTEN SERVES AS THE ENTRY POINT FOR FAMILIES TO THE JCC AND IS OUR FIRST OPPORTUNITY TO DEVELOP RELATIONSHIPS ACROSS THE LIFETIME CONTINUUM. OUR FOCUS IS DEVELOPMENTAL (EDUCATIONALLY AND SOCIALLY) FOR THE CHILD AND HIS/HER FAMILY. WE PROVIDE SERVICES FROM INFANT CARE TO PRE-KINDERGARTEN ENRICHMENT, FOLLOWING GUIDELINES DEVELOPED BY THE NATIONAL ASSOCIATION FOR THE EDUCATION OF YOUNG CHILDREN (NAEYC), AND THE PENNSYLVANIA KEYSTONE STARS INITIATIVE.

ECD UTILIZES ALL JCC DEPARTMENTS TO INCORPORATE GYM SKILLS, MOTOR SKILLS, MUSIC, ART, AND EMOTIONAL AND SPIRITUAL DEVELOPMENT INTO THE NATURAL PART OF A YOUNG CHILD'S DAY. AS A RESULT, THE CHILD ROUTINELY

4b (Code:) (Expenses \$ 5,769,971. Including grants of \$) (Revenue \$ 3,254,889.)
JCC DAY AND RESIDENT CAMPS ARE DESIGNED TO PROMOTE SELF-ESTEEM, ENCOURAGE GROUP SKILLS AND TEAMWORK, FOSTER TRUST, AND BUILD JEWISH IDENTITY. CAMPING IS ALSO HIGHLY DEVELOPMENTAL AND ENCOMPASSES LIFE SKILLS EDUCATION IN AN INFORMAL AND PLEASURABLE ATMOSPHERE. THESE LIFE SKILLS ARE NURTURED THROUGH THE AGE CONTINUUM AND TAKE ADVANTAGE OF THE OUTDOOR/NATURAL ENVIRONMENT UNIQUE TO EACH CAMP AND THE OVER 2,000 CHILDREN WHO PARTICIPATE IN THEM. THESE LIFE SKILLS TAKE ON NEW MEANING AS MANY CAMPERS BECOME PART OF OUR COUNSELOR-IN-TRAINING (CIT), JUNIOR COUNSELOR, SENIOR COUNSELOR, AND UNIT HEAD PROGRAMS.

CAMP BEGINS AT AGE 2 (AGE 7 FOR OVERNIGHT CAMP) AND CONTINUES THROUGH AGE 16 WITH THE COUNSELOR IN TRAINING PROGRAM. WHILE INDIVIDUAL

4c (Code:) (Expenses \$ 2,596,498. Including grants of \$) (Revenue \$ 1,463,009.)
A JCC CORE SERVICE PROGRAM, HEALTH/ PHYSICAL EDUCATION /WELLNESS IS AMONG OUR MOST WIDELY KNOWN ACTIVITIES. THIS DEPARTMENT FOLLOWS THE JCC OPERATING PHILOSOPHY OF INCLUSION AND ITS STRUCTURE PROVIDES EXPERIENCES FOR INDIVIDUALS THROUGHOUT THE LIFE SPAN. IN GENERAL, APPROXIMATELY ONE-THIRD OF OUR PHYSICAL SPACE IN OUR YEAR-ROUND FACILITIES ARE DEDICATED TOWARD THIS PURPOSE WHICH SERVES AN ESTIMATED 12,000 INDIVIDUALS ANNUALLY OVER 93 HOURS EACH WEEK

FITNESS AND WELLNESS ACTIVITIES RANGE FROM AQUATICS, TO MARTIAL ARTS, BASKETBALL TO YOGA, BEGINNING WITH CHILDREN AS YOUNG AS SIX MONTHS TO OLDER ADULTS IN THEIR 90'S IN BOTH SQUIRREL HILL AND SOUTH HILLS. IN THE PAST FIVE YEARS, THE JCC HAS BEGUN INNOVATIVE PARTNERSHIP WITH TWO

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

(Expenses \$ Including grants of \$) (Revenue \$)

4e Total program service expenses ▶ \$ 14,082,168. (Must equal Part IX, Line 25, column (B).)

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Part VII 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 Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13 Is the organization a school as 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 U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 on Part VII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a	X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b	X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash 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, Parts II, III, IV, and V, line 1	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	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

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	49	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	869	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)</i>	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter: N/A		
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: N/A		
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?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	N/A	

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

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9a	Does the organization have local chapters, branches, or affiliates?		X
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official?	X	
b	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **PA**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **▶**
DIANE NEULAND - 412-521-8010
5738 FORBES AVENUE, BOX 81980, PITTSBURGH, PA 15217

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

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

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

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

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
MERYL AINSMAN BOARD MEMBER	6.00	X					0.	0.	0.	
CAROLE BAILEY BOARD MEMBER	1.00	X					0.	0.	0.	
SAM A. BERKOVITZ BOARD MEMBER	0.50	X					0.	0.	0.	
MICHAEL S. BERNSTEIN BOARD MEMBER	0.50	X					0.	0.	0.	
MARC BROWN BOARD MEMBER	1.00	X					0.	0.	0.	
JUDY DANENBERG BOARD MEMBER	0.50	X					0.	0.	0.	
ILANA DIAMOND BOARD MEMBER	0.50	X					0.	0.	0.	
JACK FRIEDMAN BOARD MEMBER	1.00	X					0.	0.	0.	
DAN GARFINKEL BOARD MEMBER	1.00	X					0.	0.	0.	
CHERYL GERSON BOARD MEMBER	1.00	X					0.	0.	0.	
MARK GLOSSER BOARD MEMBER	3.00	X					0.	0.	0.	
ERICA GOODMAN BOARD MEMBER	0.50	X					0.	0.	0.	
RICHARD GUTTMAN BOARD MEMBER	0.50	X					0.	0.	0.	
ALAN HIMMEL BOARD MEMBER	0.50	X					0.	0.	0.	
LEE HURWITZ BOARD MEMBER	0.50	X					0.	0.	0.	
LYNNE JACOBSON BOARD MEMBER	2.00	X					0.	0.	0.	
ELLEN KANDER BOARD MEMBER	3.00	X					0.	0.	0.	

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
AND IRENE KAUFMANN CENTERS**

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
CAROLE KATZ BOARD MEMBER	1.00	X					0.	0.	0.	
ELLEN KESSLER BOARD MEMBER	2.00	X					0.	0.	0.	
SCOTT LEIB BOARD MEMBER	1.00	X					0.	0.	0.	
JULIE LICHTENSTEIN BOARD MEMBER	0.50	X					0.	0.	0.	
JEFFREY MARKEL BOARD MEMBER	2.00	X					0.	0.	0.	
NANCY OSTROW BOARD MEMBER	0.50	X					0.	0.	0.	
TODD REIDBORD BOARD MEMBER	0.50	X					0.	0.	0.	
KAREN ROSS BOARD MEMBER	0.50	X					0.	0.	0.	
JIM RUTTENBERG BOARD MEMBER	1.00	X					0.	0.	0.	
CYNTHIA SHAPIRA BOARD MEMBER	1.00	X					0.	0.	0.	
1b Total							798,753.	0.	92,082.	

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization 4

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
CPS/ISS FACILITY SERVICES, 425 6TH AVENUE, SUITE 1640, PITTSBURGH, PA 15219	FACILITY CLEANING AND MAINTENANCE	662,141.
VERITAS CONTRACTING, LLC P.O. BOX 1395, MORGANTOWN, WV 26507	GENERAL CONTRACTOR	622,001.
ALADDIN FOOD MANAGEMENT SERVICES, 16567 COLLECTIONS CENTER DRIVE, CHICAGO, IL	FOOD SERVICE	552,435.
A. MARTINI & COMPANY, INC. 320 GRAND STREET, VERONA, PA 15147	GENERAL CONTRACTOR	451,907.
MARIO'S FISHBOWL & FULLBOWL CATERING 704 RICHWOOD AVENUE, MORGANTOWN, WV 26505	FOOD SERVICE	356,004.

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization 5

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

Form 990 (2008)

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
AND IRENE KAUFMANN CENTERS**

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Part VII Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	583,525.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3541262.			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		4,124,787.			
Program Service Revenue	2 a CLASSES / CLUBS / CAMP	Business Code 624410	8,438,709.	8,438,709.		
	b MEMBERSHIP DUES	624100	3,823,047.	3,823,047.		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		12261756.			
Other Revenue	3 Investment Income (including dividends, interest, and other similar amounts)		304,671.		304,671.	
	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	195,000.			
		b Less: cost or other basis and sales expenses	14,448.			
		c Gain or (loss)	180,552.			
	d Net gain or (loss)		180,552.	180,552.		
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses	b			
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			16871766.	12442308.	0.	
					304,671.	

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of 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	6,440,190.	6,191,325.	160,417.	88,448.
8	Pension plan contributions (include section 401(k) and section 408(b) employer contributions)	192,986.	188,112.	4,874.	
9	Other employee benefits	882,166.	832,249.	21,564.	28,353.
10	Payroll taxes	465,330.	453,578.	11,752.	
11	Fees for services (non-employees):				
a	Management				
b	Legal	10,034.	8,757.	1,277.	
c	Accounting	35,025.	30,568.	4,457.	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other	1,311,448.	1,099,814.	160,352.	51,282.
12	Advertising and promotion	189,595.	158,197.	856.	30,542.
13	Office expenses	1,200,066.	1,108,307.	26,480.	65,279.
14	Information technology				
15	Royalties				
16	Occupancy	2,326,990.	2,078,676.	247,161.	1,153.
17	Travel	530,240.	517,561.	8,354.	4,325.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	180,506.	110,045.	70,461.	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,142,429.	1,034,926.	107,503.	
23	Insurance				
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	CREDIT CARD FEES	171,730.	149,878.	21,852.	0.
b	LOSS ON DISPOSAL OF PP&E	83,772.	75,892.	7,880.	0.
c	BAD DEBTS	35,223.	35,114.	109.	0.
d	MISCELLANEOUS EXPENSE	16,161.	9,169.	1,337.	5,655.
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	15,213,891.	14,082,168.	856,686.	275,037.
26	Joint Costs. Check here <input type="checkbox"/> if following SOP 88-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
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Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	715,455.	1	1,274,673.
	2	Savings and temporary cash investments	159,407.	2	16,032.
	3	Pledges and grants receivable, net	4,138,376.	3	2,993,465.
	4	Accounts receivable, net	1,408,224.	4	1,153,824.
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(o)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net	1,000,000.	7	75,000.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	715,340.	9	854,980.
	10a	Land, buildings, and equipment: cost basis	35,390,552.	10a	
	b	Less: accumulated depreciation. Complete Part VI of Schedule D	14,544,387.	10b	
	11	Investments - publicly traded securities	20,958,844.	10c	20,846,165.
	12	Investments - other securities. See Part IV, line 11	10,108,612.	11	9,157,216.
	13	Investments - program-related. See Part IV, line 11	332,704.	12	1,418,905.
	14	Intangible assets		13	
	15	Other assets. See Part IV, line 11		14	
16	Total assets. Add lines 1 through 15 (must equal line 34)	39,536,962.	15	37,790,260.	
Liabilities	17	Accounts payable and accrued expenses	2,012,317.	16	1,784,742.
	18	Grants payable		17	
	19	Deferred revenue	2,395,205.	18	2,401,930.
	20	Tax-exempt bond liabilities		19	
	21	Escrow account liability. Complete Part IV of Schedule D		20	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23	Secured mortgages and notes payable to unrelated third parties	1,168,353.	22	1,043,173.
	24	Unsecured notes and loans payable		23	
	25	Other liabilities. Complete Part X of Schedule D	7,396,564.	24	5,811,302.
	26	Total liabilities. Add lines 17 through 25	12,972,439.	25	11,041,147.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	15,482,163.	26	15,605,758.
	28	Temporarily restricted net assets	1,493,520.	27	2,040,945.
	29	Permanently restricted net assets	9,588,840.	28	9,102,410.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		29	
	31	Paid-in or capital surplus, or land, building, or equipment fund		30	
	32	Retained earnings, endowment, accumulated income, or other funds		31	
33	Total net assets or fund balances	26,564,523.	32	26,749,113.	
34	Total liabilities and net assets/fund balances	39,536,962.	33	37,790,260.	

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?	X	
c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits?		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3						
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.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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 IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

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

YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2008 **AND IRENE KAUFMANN CENTERS**

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Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7866314.	7460885.	7747037.	7317375.	7947834.	38339445.
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	7201857.	7139335.	7569849.	8161587.	8438709.	38511337.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5	15068171.	14600220.	15316886.	15478962.	16386543.	76850782.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	86,242.	116,181.	142,878.	79,696.	1127375.	1552372.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10a, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b	86,242.	116,181.	142,878.	79,696.	1127375.	1552372.
8 Public support (Subtract line 7c from line 6.)	15068171.	14600220.	15316886.	15478962.	16386543.	76850782.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	15068171.	14600220.	15316886.	15478962.	16386543.	76850782.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	149,638.	310,788.	308,339.	427,852.	485,223.	1681840.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	149,638.	310,788.	308,339.	427,852.	485,223.	1681840.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12.)	15068171.	14600220.	15316886.	15478962.	16386543.	76850782.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	95.88 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	98.30 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	2.14 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	1.30 %

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or 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

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization **YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION AND IRENE KAUFMANN CENTERS**

Employer identification number
25-1094514

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

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

2 Complete lines 2a-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 Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds?

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
AND IRENE KAUFMANN CENTERS**

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

- 3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	9,369,279.				
b Contributions	475,793.				
c Investment earnings or losses	-532,543.				
d Grants or scholarships					
e Other expenditures for facilities and programs	210,119.				
f Administrative expenses					
g End of year balance	9,102,410.				

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|--------------------------|-------------------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of Investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		35,390,552.	14,544,387.	20,846,165.
e Other				
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				20,846,165.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	16,871,766.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	15,213,891.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	1,657,875.
4	Net unrealized gains (losses) on investments	4	-1,473,285.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	-1,473,285.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	184,590.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	17,658,431.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-1,473,285.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	2,259,950.
e	Add lines 2a through 2d	2e	786,665.
3	Subtract line 2e from line 1	3	16,871,766.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	16,871,766.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	17,473,841.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	2,259,950.
e	Add lines 2a through 2d	2e	2,259,950.
3	Subtract line 2e from line 1	3	15,213,891.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	15,213,891.

Part XIV Supplemental Information

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

PART XII, LINE 2D - OTHER ADJUSTMENTS:

NON-CASH ASSISTANCE TO MEMBERSHIP: 1236408.

NEEDS-BASED MEMBERSHIP ASSISTANCE: 1023542.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

NON-CASH ASSISTANCE TO MEMBERSHIP: 1236408.

NEEDS-BASED MEMBERSHIP ASSISTANCE: 1023542.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2008

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

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

Department of the Treasury
Internal Revenue Service

Open to Public Inspection

Name of the organization **YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION AND IRENE KAUFMANN CENTERS**

Employer identification number **25-1094514**

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 in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

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

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

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

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.

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

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

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

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

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

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

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Schedule J (Form 990) 2008

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization **YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION AND IRENE KAUFMANN CENTERS** Employer identification number **25-1094514**

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

ARE INTENDED TO ENHANCE THE IDENTITY, EDUCATION, AND SOCIAL ASPECTS OF LIFE IN THE JEWISH COMMUNITY.

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

TRUE TO ITS ROOTS AS THE IRENE KAUFMANN SETTLEMENT IN THE HILL DISTRICT, THE JCC PROMOTES THE BEST IN FAITH-BASED AND CIVIC VALUES; PROVIDES THE HIGHEST QUALITY SOCIAL SERVICE, CULTURAL ARTS, CAMPING, EARLY CHILDHOOD, YOUTH SERVICE, HEALTH/ WELLNESS AND RECREATIONAL PROGRAMS; AND NURTURES A COMMUNITY-ORIENTED APPROACH TO THESE OBJECTIVES.

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

SPENDS PART OF HIS/HER DAY OUTSIDE THE CLASSROOM, THROUGHOUT THE JCC FACILITY. IN ALL, ROUGHLY 330 CHILDREN ARE CURRENTLY ENROLLED IN OUR ECD PROGRAM AT OUR SQUIRREL HILL AND SOUTH HILLS LOCATIONS, ONE OF THE LARGEST PROGRAMS IN WESTERN PENNSYLVANIA.

AN ADDITIONAL COMPONENT OF BOTH ECD PROGRAMS IS FAMILY PLACE, PROVIDING STRUCTURED WELLNESS AND PARENTING CLASSES AND UNSTRUCTURED PLAY ACTIVITIES IN A SPECIALLY DESIGNATED AREA FOR PARENTS AND THEIR YOUNG CHILDREN. THIS PROGRAM BEGAN ROUGHLY 12 YEARS AGO AND OVER 250 FAMILIES ARE ACTIVELY ENGAGED IN ACTIVITIES.

FROM ELEMENTARY SCHOOL THROUGH HIGH SCHOOL, THE JCC PLAYS AN ACTIVE ROLE IN THE DEVELOPMENT OF OUR YOUTH. WE ADDRESS THE NEEDS OF CHILDREN

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Name of the organization

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
AND IRENE KAUFMANN CENTERS**

Employer identification number
25-1094514

AGES 5 TO 18 - FROM THE TIME THEY LEAVE PRE-SCHOOL UNTIL THEY GRADUATE FROM HIGH SCHOOL. WE ALSO RELATE TO THE NEEDS OF FAMILIES WITH CHILDREN.

FOR ELEMENTARY AGED CHILDREN, SERVICES FOR CHILDREN IN KINDERGARTEN THROUGH 6TH GRADE FOCUS ON OUR CLUBHOUSE AFTER-SCHOOL PROGRAM. THE 180 CHILDREN IN THE PROGRAM ARE COMPRISED PRIMARILY FROM SINGLE-PARENT FAMILIES OR TWO WORKING PARENT HOUSEHOLDS WHO DEPEND ON THIS "WRAP-AROUND" SERVICE. THE ENRICHMENT-ORIENTED PROGRAM COMBINES FREE PLAY, ORGANIZED ACTIVITIES, SELF-DIRECTED SPECIALTIES AND HOMEWORK TIME. FULL-DAY PROGRAMS ARE ALSO AVAILABLE DURING SCHOOL BREAKS AND SNOW DAYS. A TEEN CENTER PROGRAM SERVES 15 ADOLESCENTS WITH DEVELOPMENTAL AND PHYSICAL DISABILITIES AFTER SCHOOL AND IS THE ONLY MODEL OF ITS KIND IN THE PITTSBURGH METROPOLITAN AREA.

BEYOND SOCIAL/RECREATIONAL, ATHLETIC, AND CULTURAL PROGRAMS FOR TEENAGERS, WE TAKE TREMENDOUS PRIDE IN A LONG OVERLOOKED AREA OF TEEN SERVICES - EMPLOYMENT. IN THE PAST FISCAL YEAR, OVER 350 TEENS WERE PROVIDED PART-TIME OR SEASONAL WORK EXPERIENCES AT THE JCC, MAKING US ONE OF THE LARGER TEEN EMPLOYERS IN THE AREA. WHILE WE ARE WELL KNOWN AS A PRIMARY PROVIDER OF EARLY CHILDHOOD, AFTER SCHOOL, AND CAMPING PROGRAMS FOR THOUSANDS OF CHILDREN, WE OFTEN PROVIDE FORMER PROGRAM PARTICIPANTS WITH THEIR FIRST EMPLOYMENT OPPORTUNITY BASED ON THESE EXPERIENCES. THE IMPORTANCE OF PROVIDING AN EMPLOYMENT TO TEENAGERS WAS RECENTLY VALIDATED THROUGH A STUDY BY UNIVERSITY OF MINNESOTA RESEARCHER, DR. JEYLAN MORTIMER. SHE CONCLUDED WHAT MANY

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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Open to Public Inspection

Name of the organization

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
AND IRENE KAUFMANN CENTERS**

Employer identification number
25-1094514

FIELD PRACTITIONERS ALREADY KNOW IMPLICITLY - THAT HIGH SCHOOL STUDENTS WHO WORK PART-TIME DEMONSTRATE INCREASED CONFIDENCE, AND BETTER TIME MANAGEMENT SKILLS, THEREBY ENHANCING SUBSEQUENT ACADEMIC SUCCESS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS SPECIALTIES ARE OFFERED, THE OPERATING PHILOSOPHY OF JCC CAMPING IS COMMUNAL AND GROUP-ORIENTED. AS SUCH, WHILE HUNDREDS OF CHILDREN PARTICIPATE IN EACH CAMP, THE CAMPER'S EXPERIENCE IS FOCUSED ON 10 TO 12 INDIVIDUALS IN EACH GROUP/BUNK. OUR OPERATING PHILOSOPHY IS INCREASINGLY CHALLENGED BY A SPECIALTY-ORIENTED SOCIETY AND A COMPETITIVE SPECIALTY CAMP ENVIRONMENT. WE CONTINUE TO GROW OUR SPECIALTIES TO COMPETE IN THE MARKETPLACE, BUT WILL NOT SACRIFICE THE GENERAL EXPERIENCE.

THE UNIQUE FEATURES OF EACH PROGRAM ARE: 1) JAMES & RACHEL (J&R) LEVINSON DAY CAMP WHICH HAS GROWN FROM 125 CAMPERS IN 1970 TO ALMOST 500 CHILDREN PER SESSION TODAY. J&R PROGRAMMING FOCUSES ON CHILDREN AGES 4-14 INTERACTING WITH THE NATURAL ENVIRONMENT OF A 100-ACRE WOODED SETTING IN MONROEVILLE; 2) EARLY CHILDHOOD CAMPS AT BOTH BRANCHES CATER TO 2 TO 5-YEAR-OLDS, 3) PERFORMING ARTS CAMPS FOR OLDER CHILDREN IN BOTH SQUIRREL HILL AND SOUTH HILLS CULMINATES IN A MUSICAL THEATER PRODUCTION; 4) SOUTH HILLS DAY CAMPS PROVIDE A GENERALIST CAMP EXPERIENCE FOR CHILDREN AGE 2 THROUGH GRADE 4, WITH SPORTS AND TRAVELING CAMP EXPERIENCES FOR OLDER CHILDREN; AND 5) EMMA KAUFMANN CAMP (EKC) OUTSIDE OF MORGANTOWN, WEST VIRGINIA, NOW IN ITS 102ND YEAR; OFFERS TWO- THREE- AND FOUR-WEEK OVERNIGHT CAMP SESSIONS AS WELL

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

Schedule O (Form 990) 2008

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Name of the organization

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
AND IRENE KAUFMANN CENTERS**

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AS ONE-WEEK FIRST EXPERIENCE OPPORTUNITIES FOR CHILDREN TO BE AWAY FROM HOME IN A PROTECTED ENVIRONMENT; 6) AND INCLUSION OPPORTUNITIES FOR CHILDREN WITH DEVELOPMENT DISABILITIES ARE AN INTEGRAL ELEMENT OF OUR DAY AND RESIDENT CAMPING PROGRAMS, WITH NEW PROGRAM ELEMENTS ADDED ANNUALLY.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS
HEALTH ORIENTED PROVIDERS TO BUILD CAPACITY IN THIS AREA. THE JCC PILOTTED A PHASE III CARDIO-VASCULAR REHABILITATION SERVICES IN OUR SQUIRREL HILL BRANCH THAT INCLUDES A FORMER UPMC CARDIAC NURSING SPECIALIST WHO NOW WORKS AT THE JCC. IN ADDITION, THE JCC LAUNCHED THE WE CAN PROGRAM FOR ADOLESCENTS STRUGGLING WITH OBESITY IN CONJUNCTION WITH UPMC HEALTH PLAN. THE PROGRAM HAS ALREADY REACHED OVER 100 PRE-TEENS AND ADOLESCENTS. IN THE SOUTH HILLS, THE JCC HAS HELD ARTHRITIS EXERCISE AQUATIC PROGRAM FOR OVER 10 YEARS. BOTH BRANCHES HOLD NUMEROUS SUPPORT GROUP PROGRAMS FOR INDIVIDUALS WITH DISABILITIES, INCLUDING AN ACTIVE STROKE SURVIVORS GROUP. THIS WIDE LEVEL OF COMMUNITY BASED PROGRAMS SUPPORTS AN EARLIER STUDY BY THE JEWISH HEALTHCARE FOUNDATION WHO FOUND THE JCC A "LEADER IN RECOGNITION AND USAGE" BY THE REGION'S MOST VULNERABLE POPULATIONS - THE POOR, THE AGED, AND THOSE WITH DISABILITIES.

WITHIN THE AREA OF OLDER ADULTS, OUR PRIMARY OBJECTIVE - TO KEEP SENIORS ACTIVE, HEALTHY AND INDEPENDENT - REDUCES THE LIKELIHOOD OF HIGHER COST/LESS ATTRACTIVE ALTERNATIVES. WITHIN THIS REALM, A MAJOR COMPONENT OF OUR PROGRAM FOCUSES ON SENIOR HEALTH/WELLNESS - OFFERING

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

Schedule O (Form 990) 2008

SCHEDULE O
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Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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2008

Conduct Public Inspection

Name of the organization

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
AND IRENE KAUFMANN CENTERS**

Employer identification number
25-1094514

SENIOR FITNESS CLASSES, EDUCATIONAL PROGRAMS AND MEDICAL SCREENINGS.

WITHIN BOTH LOCATIONS, THE JCC PROVIDES NEARLY 40 REGULARLY SCHEDULED

OLDER ADULT HEALTH AND WELLNESS CLASSES THAT CAN SERVE OVER 1,300

INDIVIDUALS WEEKLY. RECENT SURVEYS CONCLUDED THAT 95% OF PROGRAM

PARTICIPANTS REPORT INCREASED CONFIDENCE IN PERFORMING ACTIVITIES OF

DAILY LIVING (ADL) SKILLS, AND AN INCREASED AWARENESS OF MEDICAL

CONDITIONS THAT AFFECT OLDER ADULTS. ANOTHER 65% OF PARTICIPANTS

REPORT TAKING PREVENTATIVE STEPS TO AVOID SERIOUS MEDICAL CONDITIONS,

AND 50% IDENTIFIED MEDICAL CONDITIONS THROUGH HEALTH SCREENINGS.

THE JCC'S FOCUS IN THIS AREA DERIVED FROM FINDINGS OF THE NATIONAL

INSTITUTE ON AGING'S 2003 STUDY THAT "2/3 OF OLDER ADULTS DO NOT ENGAGE

IN REGULAR PHYSICAL ACTIVITY THAT PROVIDE THE GREATEST OPPORTUNITY TO

EXTEND YEARS OF ACTIVE INDEPENDENT LIFE, REDUCE DISABILITY, AND IMPROVE

THE QUALITY OF LIFE FOR OLDER PERSONS." IN THE PAST YEAR, HEALTH AND

WELLNESS PROGRAMS CONTINUE TO BE THE MOST UTILIZED SERVICE AND THE

LARGEST ENTRY POINT FOR THE JCC'S OLDER ADULT SERVICES. BETWEEN OUR

RESPECTIVE SQUIRREL HILL AND SOUTH HILLS VENUES, WE ADDED 792 NEW

ENROLLEES TO SENIOR HEALTH AND WELLNESS PROGRAMS. IN ALL, THE TOTAL OF

NEW PARTICIPANTS IS MORE THAN DOUBLE THE PROJECTED NUMBER FOR THE THREE

YEAR TOTAL FOR OUTCOMES RANGING FROM INCREASING THE NUMBER OF SENIORS

ENGAGED IN ANY PHYSICAL ACTIVITY TO MORE SPECIFIC MEASURES OF STRENGTH,

ENDURANCE, AND FLEXIBILITY.

FORM 990, PART VI, SECTION A, LINE 10: THE 990 IS REVIEWED AND APPROVED BY

THE AUDIT COMMITTEE EACH YEAR PRIOR TO FILING THE RETURN. THE 990 IS

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

Schedule O (Form 990) 2008

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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Name of the organization

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
AND IRENE KAUFMANN CENTERS**

Employer identification number
25-1094514

SHARED ELECTRONICALLY WITH THE ENTIRE BOARD ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 12C: THE ORGANIZATION OBTAINS EXECUTED CONFLICT OF INTEREST STATEMENTS AT THE ANNUAL BOARD RETREAT EACH FALL.

THOSE BOARD MEMBERS WHO DO NOT ATTEND AND/OR HAVE NOT EXECUTED ARE FOLLOWED UP BY STAFF TO ENSURE THAT THE EXECUTED STATEMENTS ARE RECEIVED BY THE NEXT SCHEDULED BOARD MEETING.

FORM 990, PART VI, SECTION B, LINE 15: THE COMPENSATION COMMITTEE OF THE BOARD IS RESPONSIBLE FOR THE REVIEW, BENCHMARKING ANALYSIS AND APPROVAL OF THE CEO'S COMPENSATION. THEY ALSO REVIEW COMPENSATION AND INCENTIVES FOR ALL LEADERSHIP STAFF.

FORM 990, PART VI, SECTION C, LINE 18: THE INFORMATION IS AVAILABLE ON THE JCC'S WEBSITE OR UPON REQUEST OF THE CFO.

FORM 990, PART VI, SECTION C, LINE 19: THE INFORMATION IS AVAILABLE ON THE JCC'S WEBSITE OR UPON REQUEST OF THE CFO.

FORM 990, PART XI, LINE 2C

THE AUDIT COMMITTEE IS RESPONSIBLE FOR OVERSIGHT OF THE AUDIT BY AN INDEPENDENT ACCOUNTING FIRM.

FORM 990, SCHEDULE J, PART I, LINE 1A, TRAVEL FOR COMPANIONS:

INCLUDED IN THE BOARD APPROVED EMPLOYMENT CONTRACT IS A TRAVEL FOR

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
AND IRENE KAUFMANN CENTERS**

Employer identification number

25-1094514

COMPANION ALLOWANCE NOT TO EXCEED \$2,000 IN ANY GIVEN YEAR.

FORM 990, SCHEDULE J, PART I, LINE 1A, HEALTH AND SOCIAL CLUB DUES:

ALL EMPLOYEES RECEIVE AS PART OF THEIR FRINGE BENEFITS A FREE

MEMBERSHIP TO THE YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION AND IRENE

KAUFMANN CENTERS.

2008 DEPRECIATION AND AMORTIZATION REPORT
FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction in Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
5	LAND	VARIES		.000	16	2218538.			2218538.			0.
	* 990 PAGE 10 TOTAL											
	OTHER					2218538.		0	2218538	0	0	0
	PROGRAM SERVICES											
	ASSETS- SOH PROGRAM	VARIES		.000	16	25813464.			25813464	10803694		886,213
	EXPENSES											
	ASSETS- SH PROGRAM	VARIES		.000	16	4237064.			4237064.	1337230.		148,713.
	EXPENSES											
	* 990 PAGE 10 TOTAL											
	PROGRAM SERVICES					30050528		0	30050528	12170834	0	1034926
	MANAGEMENT AND GENERAL											
	ASSETS- SOH ADMIN	VARIES		.000	16	2681363.			2681363	1122228		92,055
	EXPENSES											
	ASSETS- SH ADMIN	VARIES		.000	16	440,123.			440,123.	138,904.		15,448.
	EXPENSES											
	* 990 PAGE 10 TOTAL											
	MANAGEMENT AND GENERAL					3521486		0	3521486	1261124	0	107,503
	* GRAND TOTAL 990 PAGE					35390552.		0	35390552.	13401958.	0	1142429.
	10 DEPR											

832102 04-25-06 (D) - Asset disposed * ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Depreciation and Amortization 990
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return: **YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION AND TRENE KAUFMANN CENTERS**
 Business or activity to which this form relates: **FORM 990-PAGE 1.0**
 Identifying number: **25-1094514**

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,142,429.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

19a	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
	3-year property						
	5-year property						
	7-year property						
	10-year property						
	15-year property						
	20-year property						
	25-year property			25 yrs.		S/L	
	Residential rental property	/		27.5 yrs.	MM	S/L	
	Nonresidential real property	/		27.5 yrs.	MM	S/L	
		/		39 yrs.	MM	S/L	
		/			MM	S/L	

Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a	Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
	12-year			12 yrs.		S/L	
	40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	1,142,429.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**YOUNG MEN AND WOMEN'S HEBREW ASSOCIATION
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Part VI **Listed Property** (include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

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

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

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

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

Section B - Information on Use of Vehicles

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

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

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

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

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

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

Part VII **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year:					
43 Amortization of costs that began before your 2008 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44