

Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No 1545-0047

2007**Open to Public Inspection****A** For the 2007 calendar year, or tax year beginning

, 2007, and ending

, 20

B Check if applicable:☐ Address change☐ Name change☒ Initial return☐ Termination☐ Amended return☐ Application pending

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

C Name of organization

YAO SARAH

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

124 HERZL BLVD

Room/suite

City or town, state or country, and ZIP + 4

Jerusalem, Israel

96187

D Employer identification number

98-0151689

E Telephone number

(772) 644444

F Accounting method: ☐ Cash ☒ Accrual☐ Other (specify) ▶

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

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates

H(c) Are all affiliates included? ☒ Yes ☐ No

(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G** Website: ▶**J** Organization type (check only one) ▶ ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)**

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Contributions to donor advised funds		1a	11,120,000	
	b	Direct public support (not included on line 1a)		1b		
	c	Indirect public support (not included on line 1a)		1c		
	d	Government contributions (grants) (not included on line 1a)		1d		
	e	Total (add lines 1a through 1d) (cash \$10,972,000 noncash \$148,000)		1e	11,120,000	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)		2	8,178,000	
	3	Membership dues and assessments		3		
	4	Interest on savings and temporary cash investments		4	906,000	
	5	Dividends and interest from securities		5		
Revenue	6a	Gross rents		6a		
	b	Less: rental expenses		6b		
	c	Net rental income or (loss). Subtract line 6b from line 6a		6c	55,000	
	7	Other investment income (describe ▶)		7		
	8a	Gross amount from sales of assets other than inventory		8a		
	b	Less: cost or other basis and sales expenses		8b		
	c	Gain or (loss) (attach schedule)		8c		
	d	Net gain or (loss). Combine line 8c, columns (A) and (B)		8d		
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ☐				
	a	Gross revenue (not including \$ of contributions reported on line 1b)		9a		
Revenue	b	Less: direct expenses other than fundraising expenses		9b		
	c	Net income or (loss) from special events. Subtract line 9b from line 9a		9c		
	10a	Gross sales of inventory, less returns and allowances		10a		
	b	Less: cost of goods sold		10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a		10c		
	11	Other revenue (from Part VII, line 103)		11	5,398,000	
	12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11		12	25,653,000	
	Expenses	13	Program services (from line 44, column (B))		13	14,796,000
		14	Management and general (from line 44, column (C))		14	1,067,000
		15	Fundraising (from line 44, column (D))		15	707,000
16		Payments to affiliates (attach schedule)		16		
17		Total expenses. Add lines 13 and 14, column (A)		17	19,572,000	
Net Assets	18	Excess or (deficit) for the year. Subtract line 17 from line 12		18	6,085,000	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))		19	40,043,000	
	20	Other changes in net assets or fund balances (attach explanation)		20	5,456,000	
	21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20		21	51,588,000	

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

Cat. No. 11282Y

Form 990 (2007)

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Part II **Statement of Functional Expenses**

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here ☐	22a			
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here ☐	22b			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a	71,000	71,000	
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b			
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c			
26	Salaries and wages of employees not included on lines 25a, b, and c	26	6,154,000	5,539,000	241,000
27	Pension plan contributions not included on lines 25a, b, and c	27	1,128,000	1,007,000	48,000
28	Employee benefits not included on lines 25a - 27	28			
29	Payroll taxes	29	441,000	384,000	22,000
30	Professional fundraising fees	30	188,000		
31	Accounting fees	31	21,000		
32	Legal fees	32			
33	Supplies	33	2,867,000	2,858,000	9,000
34	Telephone	34	326,000	317,000	9,000
35	Postage and shipping	35	116,000	115,000	1,000
36	Occupancy	36	1,316,000	1,313,000	3,000
37	Equipment rental and maintenance	37			
38	Printing and publications	38	382,000	188,000	125,000
39	Travel	39	1,200,000	1,124,000	75,000
40	Conferences, conventions, and meetings	40	375,000	375,000	
41	Interest	41	316,000		316,000
42	Depreciation, depletion, etc. (attach schedule)	42	4,671,000	4,571,000	100,000
43	Other expenses not covered above (itemize):				
a		43a			
b		43b			
c		43c			
d		43d			
e		43e			
f		43f			
g		43g			
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	19,573,000	17,796,000	1067,000
					709,000

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

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

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

What is the organization's primary exempt purpose? ▶ All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others)
a FREE LUNCH OF MEALS AND REHABILITATION EQUIPMENT	11,313,000
b Computerized Personal Alarm System	616,000
c Transportation for the Disabled	2,779,000
d Oxygen Service	382,000
e Other program services (attach schedule) <i>Schedule B</i>	2,706,000
f Total of Program Service Expenses (should equal line 44, column (B), Program services).	11,796,000

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Part IV Balance Sheets (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash—non-interest-bearing	125,000	45	102,000
	46 Savings and temporary cash investments	2,425,000	46	4,144,000
	47a Accounts receivable	4,973,000		
	b Less: allowance for doubtful accounts		47c	4,973,000
	48a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54a Investments—publicly-traded securities ☒ Cost ☐ FMV	9,481,000	54a	
	b Investments—other securities (attach schedule) ☐ Cost ☐ FMV		54b	15,130,000
55a Investments—land, buildings, and equipment, basis				
b Less: accumulated depreciation (attach schedule)		55c		
56 Investments—other (attach schedule)		56		
57a Land, buildings, and equipment: basis	81,913,000			
b Less: accumulated depreciation (attach schedule)	43,960,000	57c	37,953,000	
58 Other assets, including program-related investments (describe ▶)		58		
59 Total assets (must equal line 74). Add lines 45 through 58	48,349,000	59	62,302,000	
Liabilities	60 Accounts payable and accrued expenses	3,922,000	60	5,759,000
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ▶ <u>Deposits Payable</u> <u>Rental & Medical Equipment</u>)	4,308,000	65	4,955,000
66 Total liabilities. Add lines 60 through 65	8,302,000	66	10,714,000	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☐ and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund	29,594,000	71	36,586,000
	72 Retained earnings, endowment, accumulated income, or other funds	10,458,000	72	15,002,000
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	40,042,000	73	51,588,000
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	48,349,000	74	62,302,000	

Part IV-A **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)**

Instructions			
a	Total revenue, gains, and other support per audited financial statements		a 25,657,000
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify):	b4	
	Add lines b1 through b4		b
c	Subtract line b from line a		c 25,657,000
d	Amounts included on Part I, line 12, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2		d
e	Total revenue (Part I, line 12). Add lines c and d ▶		e

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements	a	19,572,000
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	19,572,000
c	Subtract line b from line a	c	
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17). Add lines c and d	e	19,572,000

Part V-A **Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

[illegible]

Yes	No
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75b		☒
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75c		✓
-----	--	---

75c		✓
-----	--	---

75d		✓
-----	--	---

75d		✓
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[illegible]

N/A

Yes	No
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1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

| | | |
|----|--|---|
| 76 | | ✓ |
| 77 | | ✓ |

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| 11 | 12 | 13 |
|----|----|----|

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| 78a | | |
|-----|--|--|

| | | |
|-----|---|---|
| 78b | ✓ | ✓ |
|-----|---|---|

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| 755 | | | |
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| 79 | | V |
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| 80a | | ✓ |
|-----|--|---|

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| 04 | 00 | 00 |
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| | |
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| 81b | <u>NA</u> |
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Part VI Other Information (continued)

| | | Yes | No |
|---|---|-------------------------------------|-------------------------------------|
| 82a | Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? | | ☒ |
| 82b | If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) | | |
| 83a | Did the organization comply with the public inspection requirements for returns and exemption applications? | ☒ | |
| 83b | Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions? | ☒ | |
| 84a | Did the organization solicit any contributions or gifts that were not tax deductible? | | ☒ |
| 84b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | N/A | |
| 85a | 501(c)(4), (5), or (6). Were substantially all dues nondeductible by members? | N/A | |
| 85b | Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year. | ☒ | |
| 85c | Dues, assessments, and similar amounts from members | | |
| 85d | Section 162(e) lobbying and political expenditures | | |
| 85e | Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices | | |
| 85f | Taxable amount of lobbying and political expenditures (line 85d less 85e) | | |
| 85g | Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? | N/A | |
| 85h | If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? | N/A | |
| 86a | 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 | N/A | |
| 86b | Gross receipts, included on line 12, for public use of club facilities | N/A | |
| 87a | 501(c)(12) orgs. Enter: a Gross income from members or shareholders | N/A | |
| 87b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | N/A | |
| 88a | At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX. | | ☒ |
| 88b | At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI. | | |
| 89a | 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ☒ N/A; section 4912 ☒ N/A; section 4955 ☒ N/A | | |
| 89b | 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction. | | ☒ |
| 89c | Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 | 0- | |
| 89d | Enter: Amount of tax on line 89c, above, reimbursed by the organization | 0- | |
| 89e | All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? | | ☒ |
| 89f | All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract? | | ☒ |
| 89g | For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | N/A | |
| 90a | List the states with which a copy of this return is filed | | |
| 90b | Number of employees employed in the pay period that includes March 12, 2007 (See instructions.) | 331 | |
| 91a | The books are in care of <u>YE-HISHVA Robinson</u>
Located at <u>124 Abba Zed, Jerusalem, ISRAEL</u>
Telephone no. <u>(972) 6447462</u>
ZIP + 4 <u>96187</u> | | |
| 91b | 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)?
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. | | | |

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Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** ☐ Yes ☐ No
If "Yes," enter the name of the foreign country

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

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

Note: Enter gross amounts unless otherwise indicated.

| | Unrelated business income | | Excluded by section 512, 513, or 514 | | (E)
Related or
exempt function
income |
|---|---------------------------|---------------|--------------------------------------|---------------|--|
| | (A)
Business code | (B)
Amount | (C)
Exclusion code | (D)
Amount | |
| 93 Program service revenue: | | | | | |
| a <i>Schedule C</i> | | | | | 8,178,000 |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f Medicare/Medicaid payments | | | | | |
| g Fees and contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | | | | |
| 95 Interest on savings and temporary cash investments | | | | | 906,000 |
| 96 Dividends and interest from securities | | | | | |
| 97 Net rental income or (loss) from real estate: | | | | | |
| a debt-financed property | | | | | |
| b not debt-financed property | | | | | 55,000 |
| 98 Net rental income or (loss) from personal property | | | | | |
| 99 Other investment income | | | | | |
| 100 Gain or (loss) from sales of assets other than inventory | | | | | |
| 101 Net income or (loss) from special events | | | | | |
| 102 Gross profit or (loss) from sales of inventory | | | | | |
| 103 Other revenue: | | | | | |
| a | | | | | |
| b Profit Sale of Vehicles | | | | | 191,000 |
| c Profit Sale of Real estate | | | | | 5,207,000 |
| d | | | | | |
| e | | | | | |
| 104 Subtotal (add columns (B), (D), and (E)) | | | | | 14,537,000 |
| 105 Total (add line 104, columns (B), (D), and (E)) | | | | | 14,537,000 |

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

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

| Line No. | Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). |
|-------------|---|
| 93 A | ALL OF OUR SERVICES ARE PROVIDED AT LARGE FOR FREE OR AT NOMINAL FEES, LESS THAN THE COST OF SUCH SERVICE |

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

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

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

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).**106** Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

| Yes | No |
|-----|-------------------------------------|
| | ☒ |

| | (A)
Name, address, of each
controlled entity | (B)
Employer Identification
Number | (C)
Description of
transfer | (D)
Amount of transfer |
|---------------|--|--|-----------------------------------|---------------------------|
| a | | | | |
| b | | | | |
| c | | | | |
| Totals | | | | |

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

| Yes | No |
|-----|-------------------------------------|
| | ☒ |

| | (A)
Name, address, of each
controlled entity | (B)
Employer Identification
Number | (C)
Description of
transfer | (D)
Amount of transfer |
|---------------|--|--|-----------------------------------|---------------------------|
| a | | | | |
| b | | | | |
| c | | | | |
| Totals | | | | |

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above? *N/A*

| Yes | No |
|-----|-------------------------------------|
| | ☒ |

Please
Sign
Here

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

Signature of officer

YEHOSHUA Robinson

Controller

Date

MAY 12, 2008

Type or print name and title

Paid
Preparer's
Use OnlyPreparer's
signature

Date

Check if
self-
employed ☐

Preparer's SSN or PTIN (See Gen. Inst. X)

Firm's name (or yours
if self-employed),
address, and ZIP + 4

EIN

Phone no

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information—(See separate instructions.)

OMB No 1545-0047

2007

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

Name of the organization

VAD SARAH

Employer identification number

98-0157689

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

| (a) Name and address of each employee paid more than \$50,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|--|------------------|---|--|
| | | | | |
| | | | | |
| | | | | |
| | N/A | | | |
| | | | | |
| | | | | |
| | | | | |

Total number of other employees paid over \$50,000 ▶

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

| (a) Name and address of each independent contractor paid more than \$50,000 | (b) Type of service | (c) Compensation |
|---|---------------------|------------------|
| | | |
| | | |
| | | |
| | N/A | |
| | | |
| | | |
| | | |

Total number of others receiving over \$50,000 for professional services ▶

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

| (a) Name and address of each independent contractor paid more than \$50,000 | (b) Type of service | (c) Compensation |
|---|---------------------|------------------|
| | | |
| | | |
| | | |
| | N/A | |
| | | |
| | | |
| | | |

Total number of other contractors receiving over \$50,000 for other services ▶

VAD SARAH 98 015 1689

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

Yes No

- 1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a

b Lending of money or other extension of credit?

2b

c Furnishing of goods, services, or facilities?

2c

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d

e Transfer of any part of its income or assets?

2e

- 3a** Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)

3a

b Did the organization have a section 403(b) annuity plan for its employees?

3b

c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement

3c

d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d

- 4a** Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g

4a

b Did the organization make any taxable distributions under section 4966?

4b

c Did the organization make a distribution to a donor, donor advisor, or related person?

4c

d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ _____

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____

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Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)

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

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ►
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
- ☐ Type I
 ☐ Type II
 ☐ Type III-Functionally Integrated
 ☐ Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

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

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

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

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

| Calendar year (or fiscal year beginning in) | (a) 2006 | (b) 2005 | (c) 2004 | (d) 2003 | (e) Total |
|---|---|------------|------------|------------|-----------------------|
| 15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) | 10,552,000 | 9,192,000 | 9,730,000 | 9,031,000 | 38,505,000 |
| 16 Membership fees received | | | | | |
| 17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose | 6,066,000 | 4,830,000 | 3,816,000 | 3,209,000 | 17,921,000 |
| 18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 | 620,000 | 748,000 | 398,000 | 22,000 | 1,788,000 |
| 19 Net income from unrelated business activities not included in line 18. | | | | | |
| 20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf. | | | | | |
| 21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. | | | | | |
| 22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets | | | | | |
| 23 Total of lines 15 through 22 | 17,238,000 | 14,770,000 | 13,944,000 | 12,262,000 | 58,214,000 |
| 24 Line 23 minus line 17 | 11,172,000 | 9,940,000 | 10,128,000 | 9,053,000 | 40,293,000 |
| 25 Enter 1% of line 23 | 172,380 | 147,700 | 139,440 | 122,620 | 805,860 |
| 26 Organizations described on lines 10 or 11: | a Enter 2% of amount in column (e), line 24 | | | | 26a |
| b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts | | | | | 26b 8,292,000 |
| c Total support for section 509(a)(1) test: Enter line 24, column (e) | | | | | 26c 40,293,000 |
| d Add: Amounts from column (e) for lines: | | | | | |
| 18 1,788,000 | | | | | 26d 16,080,000 |
| 22 | | | | | 26e 34,213,000 |
| e Public support (line 26c minus line 26d total) | | | | | 26f 77% |
| f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) | | | | | |
| 27 Organizations described on line 12: | a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: | | | | |
| (2006) | (2005) | (2004) | (2003) | | |
| b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: | | | | | |
| (2006) | (2005) | (2004) | (2003) | | |
| c Add: Amounts from column (e) for lines: | | | | | |
| 15 | 16 | | | 27c | |
| 17 | 20 | 21 | | 27d | |
| d Add: Line 27a total | and line 27b total | | | 27e | |
| e Public support (line 27c total minus line 27d total) | | | | | 27f |
| f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) | | | | | 27g |
| g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) | | | | | 27h |
| h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) | | | | | |
| 28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15. | | | | | |

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Part V Private School Questionnaire (See page 9 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV) N/A

- 29** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 30** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 31** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

| | Yes | No |
|-----------|-----|----|
| 29 | | |
| 30 | | |
| 31 | | |

- 32** Does the organization maintain the following:
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d** Copies of all material used by the organization, or on its behalf to solicit contributions?

| | | |
|------------|--|--|
| 32a | | |
| 32b | | |
| 32c | | |
| 32d | | |

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

- 33** Does the organization discriminate by race in any way with respect to:

- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?

| | | |
|------------|--|--|
| 33a | | |
| 33b | | |
| 33c | | |
| 33d | | |
| 33e | | |
| 33f | | |
| 33g | | |
| 33h | | |

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

- 34a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
If you answered "Yes" to either 34a or b, please explain using an attached statement.

| | | |
|------------|--|--|
| 34a | | |
| 34b | | |

- 35** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation

| | | |
|-----------|--|--|
| 35 | | |
|-----------|--|--|

YAD SARAH 98 015 1689

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

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

Limits on Lobbying Expenditures

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

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

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

4-Year Averaging Period Under Section 501(h)

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

N/A

| Calendar year (or
fiscal year beginning in) ▶ | Lobbying Expenditures During 4-Year Averaging Period | | | | |
|---|--|-------------|-------------|-------------|--------------|
| | (a)
2007 | (b)
2006 | (c)
2005 | (d)
2004 | (e)
Total |
| 45 Lobbying nontaxable amount | | | | | |
| 46 Lobbying ceiling amount (150% of line 45(e)) | | | | | |
| 47 Total lobbying expenditures | | | | | |
| 48 Grassroots nontaxable amount | | | | | |
| 49 Grassroots ceiling amount (150% of line 48(e)) | | | | | |
| 50 Grassroots lobbying expenditures | | | | | |

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

N/A

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

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

| Yes | No | Amount |
|-----|----|--------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

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

V/AD SARAH 98 015 1689

| | |
|-----|----|
| Yes | No |
|-----|----|

- | | |
|-------------------|--|
| (i) Cash | |
| (ii) Other assets | |

| | | |
|-------|---|--|
| (i) | Sales or exchanges of assets with a noncharitable exempt organization | |
| (ii) | Purchases of assets from a noncharitable exempt organization | |
| (iii) | Rental of facilities, equipment, or other assets | |
| (iv) | Reimbursement arrangements | |
| (v) | Loans or loan guarantees | |
| (vi) | Performance of services or membership or fundraising solicitations | |

| | | |
|--------|--|---|
| 51a(i) | | ✓ |
| a(ii) | | ✓ |
| b(i) | | ✓ |
| b(ii) | | ✓ |
| b(iii) | | ✓ |
| b(iv) | | ✓ |
| b(v) | | ✓ |
| b(vi) | | ✓ |
| c | | ✓ |

[illegible]

☐ Yes ☒ No

[illegible]



Yad Sarah יד שרה

Israel's largest volunteer organization:
A unique network of homecare support services

Headquarters: Yad Sarah House, Kiryat Weinberg, 124 Herzl Boulevard, 96187 Jerusalem, Israel
Tel. 02-644-4444 Fax: 02-644-4508 E-mail: info@yadsarah.org.il Website: //www.yadsarah.org.il

PRESIDIUM

IIIe

Schedule B

Prof. Yehuda L. Danon
Director, Children's Medical
Center of Israel

Prof. Menachem Elon
Former Deputy President
Supreme Court

Prof. Leon Epstein
Hadassah University Hospital

Prof. Mervyn Gotsman
Cardiac Institute
Hadassah University Hospital

Dr. Asher Halperin
Head, Banking Institute
Tel Aviv

Prof. Jonathan Mann
Hebrew University-Hadassah
School of Dental Medicine

Prof. Jacob Menczel
Maccabi Health Services

Prof. Eliezer Robinson
Head, Oncology Institute
Rambam Hospital, Haifa

Prof. Ezra Sohar
Sheba-Tel Hashomer
Medical Center

983,000

152,000

178,000

369,000

361,000

233,000

242,000

41,000

147,000

Total

2,706,000

Friends of Yad Sarah

IN THE U.S.
Room 1450, Parker Plaza
400 Kelly Street
Fort Lee NJ 07024
Tel 201-944-7920

IN THE U.K.
c/o Cohen Arnold & Co
13/17 New Burlington Place
Regent Street
London W1X 2 JP
Tel 0171-734-1362

IN CANADA
331 Homewood Avenue
North York, Ontario M2R 2N7
Tel 416-221-2711

Services in 85 branches
throughout Israel

Free lending of medical and
rehabilitative equipment

Personal emergency alarms

Transportation for the disabled

Rehabilitative workshops

Day rehabilitation centers

Employment center
for older immigrants

Geriatric dental clinic

Laundry service for
the incontinent

Guidance, resource
and exhibition centers

Outreach to the homebound

Oxygen service

Information centers

Toy library & enrichment
center for special children

Meal service

Founded by the late
Jacob Lupolianski



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Tel. 02-644-4444 Fax. 02-644-4508 E-mail info@yadsarah.org.il Website. //www.yadsarah.org.il

Part 7 Line 93

2007

PRESIDIUM

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Hebrew University-Hadassah
School of Dental Medicine

Prof. Jacob Menczel
Maccabi Health Services

Prof. Eliezer Robinson
Head, Oncology Institute
Rambam Hospital, Haifa

Prof. Ezra Sohar
Sheba-Tel Hashomer
Medical Center

Friends of Yad Sarah

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Founded by the late
Jacob Lupolianski

Schedule C

| | |
|--|-----------|
| Branch of medical and Rehabilitative equipment | 4,992,000 |
| Computerized personal alarm system | 220,000 |
| Transportation for the disabled | 940,000 |
| Oxygen service | 1,040,000 |
| Rehab. Day centers | 360,000 |
| Toy library and enrichment center | 19,000 |
| Geriatric dental clinic | 280,000 |
| Outreach to the home bound | 78,000 |
| Hot meals for the elderly | 249,000 |

Total 8,178,000