

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE

COMBINED FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2018 AND 2017
AND
SUPPLEMENTARY INFORMATION
JUNE 30, 2018

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE

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INDEPENDENT AUDITOR'S REPORT

To the Boards of Directors
of Jewish Family & Career Services, Inc. and Affiliate:

Report on the Financial Statements

We have audited the accompanying combined financial statements of Jewish Family & Career Services, Inc. and Affiliate (nonprofit organizations) which comprise the combined statements of financial position as of June 30, 2018 and 2017, and the related combined statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the combined financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of the Jewish Family & Career Services, Inc. and Affiliate as of June 30, 2018 and 2017, and the changes in its combined net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Atlanta, Georgia
November 5, 2018

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JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
COMBINED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017

	2018	2017
ASSETS		
Cash and cash equivalents, including \$2,991 (2018) and \$270,742 (2017) restricted for Capital Campaign purposes	\$ 614,322	\$ 1,440,014
Grants and accounts receivable	482,156	399,842
Promises to give, net of allowance for doubtful accounts of \$16,489 and \$9,747	2,120,622	2,308,420
Capital Campaign promises to give, net	304,699	761,320
Prepaid expenses and other assets	207,120	171,127
Agency investments	496,005	466,416
Foundation investments	5,524,234	4,668,753
Land, property and equipment, net	9,675,169	9,984,397
Total assets	\$ 19,424,327	\$ 20,200,289
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 378,238	\$ 495,698
Deferred compensation	394,556	353,104
Deferred revenue and refundable advances	61,112	56,867
Note payable and capital lease obligation	254,713	331,820
Total liabilities	1,088,619	1,237,489
Net assets:		
Without donor restrictions:		
Undesignated	386,968	589,765
Invested in property and equipment, net of related debt	9,420,456	9,652,577
Board designated for endowment fund	526,426	487,566
Total net assets without donor restrictions	10,333,850	10,729,908
With donor restrictions:		
Purpose restrictions	4,868,380	5,107,722
Perpetual in nature	3,133,478	3,125,170
Total net assets with donor restrictions	8,001,858	8,232,892
Total net assets	18,335,708	18,962,800
Total liabilities and net assets	\$ 19,424,327	\$ 20,200,289

The accompanying notes are an integral part of these financial statements.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018
(WITH COMPARATIVE TOTAL FOR 2017)

	Without Donor Restrictions	With Donor Restrictions	Total 2018	Total 2017
Revenues and support:				
Public support:				
Jewish Federation of Greater Atlanta	\$ -	\$ 1,264,965	\$ 1,264,965	\$ 1,386,308
United Way	39,463	332,931	372,394	494,936
Federal awards	424,504	-	424,504	485,713
Grants	-	2,876,754	2,876,754	2,742,546
Contributions	130,597	579,234	709,831	1,005,901
Annual giving campaign	1,345,676	-	1,345,676	1,457,479
Capital campaign	-	102,693	102,693	271,266
Ben Massell Dental Clinic and other contributed services	2,177,163	-	2,177,163	1,828,363
Special events, net of related expenses of \$63,042 (2018) and \$42,372 (2017)	201,723	-	201,723	230,350
Net assets released from restrictions:				
Satisfaction of program and other restrictions	3,815,468	(3,815,468)	-	-
Satisfaction of timing and other restrictions:				
Jewish Federation of Greater Atlanta	1,386,308	(1,386,308)	-	-
United Way	447,833	(447,833)	-	-
Total support	9,968,735	(493,032)	9,475,703	9,902,862
Other revenue:				
Program services	3,853,956	-	3,853,956	3,556,449
Net investment return	47,530	261,998	309,528	411,542
Other revenues	98,410	-	98,410	103,398
Total other revenue	3,999,896	261,998	4,261,894	4,071,389
Total revenues and support	13,968,631	(231,034)	13,737,597	13,974,251
Expenses:				
Program Services:				
Aviv Older Adult Services	2,627,363	-	2,627,363	2,374,058
Counseling/Child and Adolescent Services	2,289,967	-	2,289,967	2,305,586
Careers	378,462	-	378,462	495,159
Intellectual and Developmental				
Disabilities Services	3,711,516	-	3,711,516	3,477,250
Ben Massell Dental Clinic	3,303,438	-	3,303,438	2,812,418
Total program services	12,310,746	-	12,310,746	11,464,471
Supporting Services:				
Management and general	1,119,244	-	1,119,244	1,095,334
Fundraising	934,699	-	934,699	955,280
Total supporting services	2,053,943	-	2,053,943	2,050,614
Total expenses	14,364,689	-	14,364,689	13,515,085
Change in net assets	(396,058)	(231,034)	(627,092)	459,166
Net assets, beginning of year	10,729,908	8,232,892	18,962,800	18,503,634
Net assets, end of year	\$ 10,333,850	\$ 8,001,858	\$ 18,335,708	\$ 18,962,800

The accompanying notes are an integral part of these financial statements.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	Without Donor Restrictions	With Donor Restrictions	Total 2017
Revenues and support:			
Public support:			
Jewish Federation of Greater Atlanta	\$ -	\$ 1,386,308	\$ 1,386,308
United Way	47,103	447,833	494,936
Federal awards	419,213	66,500	485,713
Grants	-	2,742,546	2,742,546
Contributions	187,402	818,499	1,005,901
Annual giving campaign	1,457,479	-	1,457,479
Capital campaign	-	271,266	271,266
Ben Massell Dental Clinic and other contributed services	1,828,363	-	1,828,363
Special events, net of related expenses of \$42,372	230,350	-	230,350
Net assets released from restrictions:			
Satisfaction of program and other restrictions	8,179,465	(8,179,465)	-
Satisfaction of timing and other restrictions:			
Jewish Federation of Greater Atlanta	1,459,271	(1,459,271)	-
United Way	520,365	(520,365)	-
Total support	14,329,011	(4,426,149)	9,902,862
Other revenue:			
Program services	3,556,449	-	3,556,449
Net investment return	83,787	327,755	411,542
Other revenues	103,398	-	103,398
Total other revenue	3,743,634	327,755	4,071,389
Total revenues and support	18,072,645	(4,098,394)	13,974,251
Expenses:			
Program Services:			
Aviv Older Adult Services	2,374,058	-	2,374,058
Counseling/Child and Adolescent Services	2,305,586	-	2,305,586
Careers	495,159	-	495,159
Intellectual and Developmental Disabilities Services	3,477,250	-	3,477,250
Ben Massell Dental Clinic	2,812,418	-	2,812,418
Total program services	11,464,471	-	11,464,471
Supporting Services:			
Management and general	1,095,334	-	1,095,334
Fundraising	955,280	-	955,280
Total supporting services	2,050,614	-	2,050,614
Total expenses	13,515,085	-	13,515,085
Change in net assets	4,557,560	(4,098,394)	459,166
Net assets, beginning of year	6,172,348	12,331,286	18,503,634
Net assets, end of year	\$ 10,729,908	\$ 8,232,892	\$ 18,962,800

The accompanying notes are an integral part of these financial statements.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

	Aviv Older Adult Services	Counseling/Child and Adolescent Services	Careers	Intellectual and Developmental Disabilities Services	Ben Massell Dental Clinic	Total Program	Management and General	Fundraising	Total Expenses
Salaries and wages	\$ 842,560	\$ 1,329,356	\$ 236,275	\$ 2,215,725	\$ 530,275	\$ 5,154,191	\$ 610,486	\$ 517,673	\$ 6,282,350
Payroll benefits and payroll taxes	151,768	215,755	45,803	382,062	84,717	880,105	84,905	77,536	1,042,546
Total personnel costs	994,328	1,545,111	282,078	2,597,787	614,992	6,034,296	695,391	595,209	7,324,896
Annual Campaign costs	-	-	-	-	-	-	-	116,327	116,327
Bad debt expense	-	-	-	-	-	-	3,658	-	3,658
Building occupancy, repairs and maintenance	25,050	60,997	8,051	83,412	60,568	238,078	32,469	15,280	285,827
Client assistance	1,366,291	306,167	31,919	302,977	-	2,007,354	-	-	2,007,354
Conferences and meetings	9,891	5,718	1,153	12,128	4,380	33,270	25,240	2,112	60,622
Dues and subscriptions	1,951	873	1,480	4,940	2,600	11,844	19,168	665	31,677
Information technology	22,027	35,817	7,847	59,884	23,357	148,932	39,365	17,282	205,579
In-kind professional fees	-	-	-	-	2,163,577	2,163,577	13,586	-	2,177,163
Insurance and taxes	16,034	24,029	5,350	67,089	10,625	123,127	21,736	11,298	156,161
Interest and other	171	269	57	371	271	1,139	3,912	114	5,165
Marketing and advertising	25,674	64,703	6,478	51,879	15,812	164,546	61,570	8,583	234,699
Postage	4,121	846	149	1,338	1,108	7,562	3,663	6,326	17,551
Professional fees	61,216	78,070	4,095	40,750	33,085	217,216	102,525	88,525	408,266
Supplies	26,112	64,854	11,611	62,814	149,326	314,717	41,558	33,130	389,405
Telephone	9,355	9,093	2,016	31,263	9,665	61,392	12,208	4,193	77,793
Transportation	8,415	3,919	271	133,779	697	147,081	2,093	802	149,976
Total expenses before depreciation	2,570,636	2,200,466	362,555	3,450,411	3,090,063	11,674,131	1,078,142	899,846	13,652,119
Depreciation	56,727	89,501	15,907	261,105	213,375	636,615	41,102	34,853	712,570
Total expenses	<u>\$ 2,627,363</u>	<u>\$ 2,289,967</u>	<u>\$ 378,462</u>	<u>\$ 3,711,516</u>	<u>\$ 3,303,438</u>	<u>\$ 12,310,746</u>	<u>\$ 1,119,244</u>	<u>\$ 934,699</u>	<u>\$ 14,364,689</u>
Percentage of Total	<u>18%</u>	<u>16%</u>	<u>3%</u>	<u>26%</u>	<u>23%</u>	<u>86%</u>	<u>7%</u>	<u>7%</u>	<u>100%</u>

The accompanying notes are an integral part of these financial statements.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

	Aviv Older Adult Services	Counseling/Child and Adolescent Services	Careers	Intellectual and Developmental Disabilities Services	Ben Massell Dental Clinic	Total Program	Management and General	Fundraising	Total Expenses
Salaries and wages	\$ 735,375	\$ 1,246,866	\$ 305,921	\$ 2,187,811	\$ 467,612	\$ 4,943,585	\$ 623,909	\$ 456,090	\$ 6,023,584
Payroll benefits and payroll taxes	123,056	192,016	57,558	368,105	88,228	828,963	96,906	73,992	999,861
Total personnel costs	858,431	1,438,882	363,479	2,555,916	555,840	5,772,548	720,815	530,082	7,023,445
Annual Campaign costs	-	-	-	-	-	-	1,237	103,344	104,581
Bad debt expense	-	-	-	2,133	-	2,133	3,350	-	5,483
Building occupancy, repairs and maintenance	24,151	58,990	9,458	70,317	59,942	222,858	20,190	15,480	258,528
Client assistance	1,287,091	481,038	18,408	329,338	-	2,115,875	-	-	2,115,875
Conferences and meetings	12,173	8,130	1,386	12,270	3,678	37,637	18,414	3,221	59,272
Dues and subscriptions	2,487	1,031	90	4,469	2,250	10,327	17,392	36	27,755
Information technology	25,284	36,292	9,653	51,904	19,049	142,182	20,564	20,320	183,066
In-kind professional fees	-	8,000	57,700	-	1,760,364	1,826,064	2,300	-	1,828,364
Insurance and taxes	22,403	31,531	8,961	71,733	13,442	148,070	17,860	16,429	182,359
Interest and other	301	420	120	522	181	1,544	2,336	221	4,101
Marketing and advertising	4,199	6,815	542	19,238	4,367	35,161	93,458	12,205	140,824
Postage	5,514	2,365	552	2,682	1,449	12,562	3,957	8,919	25,438
Professional fees	63,734	119,465	3,875	46,456	46,777	280,307	118,951	208,105	607,363
Supplies	15,537	31,373	9,940	43,439	119,201	219,490	27,927	18,200	265,617
Telephone	11,944	11,348	2,938	33,329	9,402	68,961	8,553	4,919	82,433
Transportation	6,482	3,743	429	137,740	662	149,056	2,775	449	152,280
Total expenses before depreciation	2,339,731	2,239,423	487,531	3,381,486	2,596,604	11,044,775	1,080,079	941,930	13,066,784
Depreciation	34,327	66,163	7,628	95,764	215,814	419,696	15,255	13,350	448,301
Total expenses	<u>\$ 2,374,058</u>	<u>\$ 2,305,586</u>	<u>\$ 495,159</u>	<u>\$ 3,477,250</u>	<u>\$ 2,812,418</u>	<u>\$ 11,464,471</u>	<u>\$ 1,095,334</u>	<u>\$ 955,280</u>	<u>\$ 13,515,085</u>
Percentage of Total	<u>18%</u>	<u>17%</u>	<u>3%</u>	<u>26%</u>	<u>21%</u>	<u>85%</u>	<u>8%</u>	<u>7%</u>	<u>100%</u>

The accompanying notes are an integral part of these financial statements.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
COMBINED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
Cash flows from operating activities:		
Change in net assets	\$ (627,092)	\$ 459,166
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation expense	712,570	448,301
Net realized and unrealized gains on investments	(216,550)	(340,737)
Contributions and promises to give restricted for Capital Campaign	(102,693)	(271,266)
Federal grant restricted for equipment	-	(66,500)
Contributions to permanent endowment funds	(8,308)	(4,327)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and accounts receivable	(82,314)	183,579
Promises to give, net	187,798	119,074
Prepaid expenses and other assets	(35,993)	11,419
Increase (decrease) in:		
Accounts payable and accrued expenses	(117,460)	119,940
Deferred compensation	41,452	28,790
Deferred revenue and refundable advances	4,245	34,721
Total adjustments	382,747	262,994
Net cash provided by (used in) operating activities	(244,345)	722,160
Cash flows from investing activities:		
Sales of investments	1,746,657	2,060,467
Purchases of investments	(2,415,177)	(2,425,669)
Purchase of property and equipment	(403,342)	(4,693,368)
Net cash used in investing activities	(1,071,862)	(5,058,570)
Cash flows from financing activities:		
Collections on Capital Campaign contributions and promises to give	559,314	1,227,992
Contributions to permanent endowment funds	8,308	4,327
Payments on note payable and capital lease obligation	(77,107)	(72,798)
Net cash provided by financing activities	490,515	1,159,521
Net decrease in cash and cash equivalents	(825,692)	(3,176,889)
Cash and cash equivalents, beginning of year	1,440,014	4,616,903
Cash and cash equivalents, end of year	\$ 614,322	\$ 1,440,014
Supplemental disclosure of cash flow information:		
Interest paid	\$ 5,122	\$ 4,101

The accompanying notes are an integral part of these financial statements.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

1. Nature of Organization and Significant Accounting Policies

Jewish Family & Career Services, Inc. (the Agency) was incorporated in 1997 as a result of a merger between Jewish Family Services, Inc. and Jewish Vocational Services, Inc. JF&CS Foundation, Inc. (the Foundation) receives and administers funds for the exclusive benefit and support of Jewish Family & Career Services, Inc. Together, Jewish Family & Career Services, Inc. and JF&CS Foundation, Inc. are referred to as the Organization.

The Organization is a private, nonprofit organization as defined in Section 501(c)(3) of the Internal Revenue Code, whose purpose is to provide health, career, and human services to support and enhance the well-being of individuals and families across all ages, faiths, cultures and lifestyles. JF&CS Foundation, Inc. is further categorized as a Type 1 supporting organization under Section 509(a)(3) of the Internal Revenue Code.

Principles of Combination

The combined financial statements include the accounts of Jewish Family & Career Services, Inc. and JF&CS Foundation, Inc. All significant intercompany accounts and transactions have been eliminated in combination.

Method of Reporting and Financial Statement Presentation

The Organization maintains its accounts on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Organization reports information regarding its financial position and activities according to two classes of net assets as follows:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions. Items that affect (i.e., increase or decrease) this net asset category include unrestricted contributions, investment income, and program service fees and related expenses associated with the Organization’s core activities.

At times, the governing board may earmark otherwise unrestricted net assets for a specified purpose. Since this is not a donor-imposed restriction, the designated asset is classified and reported a part of net assets without donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor, or certain grantor, imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires; that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

1. Nature of Organization and Significant Accounting Policies – Continued

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Cash and Cash Equivalents and Concentration of Credit

Cash and cash equivalents includes cash restricted for Capital Campaign purposes (as further described in Note 4). The Organization considers all short-term, interest-bearing deposits with original maturities of three months or less to be cash equivalents.

Cash and cash equivalents include demand deposit accounts. Balances in the Organization's demand deposit accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. Uninsured balances in the demand deposit accounts as of June 30, 2018 and 2017 totaled \$531,816 and \$1,373,116, respectively.

Financial Instruments and Credit Risk

The Organization manages its deposit concentration risk by placing cash and money market accounts with financial institutions believed to be creditworthy. At that time, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Organization has not experienced losses in any of these accounts.

Credit risk associated with accounts receivable and promises to give is considered to be limited due to high collection rates and because substantial portions of the outstanding amounts are due from governmental agencies and foundations supportive of the Organization's mission.

Investments are made by diversified investment managers whose performance is monitored by the Foundation's investment committee. Although the fair values of the investments are subject to fluctuation on a year-to-year basis, the Organization believes the investment policies and guidelines are prudent for the long-term welfare of the Organization.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

1. Nature of Organization and Significant Accounting Policies – Continued

Grants and Accounts Receivable

Reimbursements to be received under contracts with Federal grantors are recorded as revenue when the related expenditures are incurred. Reimbursements are based on actual expenditures or cost per unit of service arrangements. Grants and accounts receivable represent amounts due for such expenditures incurred prior to year-end. Management believes grants and accounts receivable are fully collectible as of June 30, 2018 and 2017.

Promises to Give

Promises to give are recognized as revenues in the period the unconditional promise is made at their estimated fair value less an appropriate allowance for uncollectible amounts. Promises to give over more than one year are recorded at their discounted present value. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value based on quoted market prices with all related gains and losses reported in the statements of activities.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of \$5,000. Property and equipment are stated at cost or estimated fair value at time of donation. Depreciation is computed by the straight-line method over the estimated useful lives as stated below:

Buildings and improvements	10 - 25 years
Furniture, fixtures and equipment	3 - 7 years
Vehicles	5 years

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

The Organization's management identified no indicators of impairment of property and equipment as of June 30, 2018 and 2017.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

1. Nature of Organization and Significant Accounting Policies – Continued

Deferred Revenue and Refundable Advances

Deferred revenue and refundable advances primarily represent funds received for services to be performed in the subsequent year.

Ben Massell Dental Clinic Contributed Services

The Organization operates the Ben Massell Dental Clinic (BMDC) which provides quality dental care at no cost to Atlanta's neediest population. BMDC's procedures are solely provided by volunteer dentists. Such non-cash gifts of services (and corresponding offsetting expenses) are recorded at their estimated fair value, as such services are provided by individuals possessing specialized skills that would need to be purchased if not provided by donation. For the years ended June 30, 2018 and 2017, such volunteer services had an aggregate estimated fair value of \$2,163,577 and \$1,760,364, respectively. Such fair value is based on the estimated value of the service if provided at a private dental practice less an estimate for overhead at such practice.

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, such expenses require allocation on a reasonable basis that is consistently applied. These expenses are generally allocated based on an analysis of either the time and effort or the square-footage devoted to each major program or supporting function.

Income Taxes

The Organization is a nonprofit organization exempt from federal income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code. Income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. For the years ended June 30, 2018 and 2017, the Organization did not have any unrelated business income, and accordingly, no unrelated business income tax. The Organization's income tax returns are subject to examination by the appropriate regulatory authorities for all open years, which typically include the last three years filed.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

1. Nature of Organization and Significant Accounting Policies – Continued

Subsequent Event

Subsequent events have been evaluated through November 5, 2018, which is the date the financial statements were available to be issued. There were no significant subsequent events that required recognition or disclosure in the financial statements.

2. Liquidity and Availability of Financial Assets

The Organization is substantially supported by public donations, awards, grants and program service fees. For purposes of analyzing resources available to meet general expenditures over a 12 month period, the Organization considers investments without donor restrictions, appropriated earnings from donor-restricted and board-designated endowments, promises to give without donor restrictions and promises to give with donor restrictions for use in current programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. General expenditures may be incurred for program, fundraising, or administrative purposes. Annual operations are defined as activities occurring during the Organization's fiscal year.

The Organization's financial assets at June 30, 2018 and 2017 (reduced by amounts not available for general expenditure within the next 12 months) available within one year after this date to satisfy liabilities at this date and for future general expenditure are as follows:

	2018	2017
Financial assets at year end:		
Cash and cash equivalents	\$ 614,322	\$ 1,440,014
Grants and accounts receivable	482,156	399,842
Promises to give, net	2,120,622	2,308,420
Capital campaign promises to give, net	304,699	761,320
Agency investments	496,005	466,416
Foundation investments	5,524,234	4,668,753
Total financial assets	9,542,038	10,044,765
Less amounts not available for general expenditures within one year:		
Cash restricted for capital campaign purposes	(2,991)	(270,742)
Promises to give - due in more than one year, net	(107,122)	(37,232)
Capital campaign promises to give, net	(304,699)	(761,320)
Foundation investments	(5,524,234)	(4,668,753)
Add back amounts allocated for subsequent year	279,360	218,505
Financial assets available to meet general expenditures within one year	\$ 3,882,352	\$ 4,525,223

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

2. Liquidity and Availability of Financial Assets – Continued

The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of its liquidity management, the Organization invests cash in excess of daily requirements in various short-term investments, including certificates of deposit and short-term treasury instruments. As described in Note 8, the Organization also maintains a committed line of credit in the amount of \$600,000 which it could draw upon in the event of an unanticipated liquidity event. Additionally, the Organization has endowment funds as described in Note 12 from which the Foundation’s Board may appropriate additional funds from their accumulated earnings at its discretion.

3. Promises to Give, Net

Jewish Federation and United Way Service promises to give are always received within the next fiscal year. Other promises to give are receivable within one to five years from the date of donation. Promises to give at June 30 are as follows:

	2018	2017
Jewish Federation promise to give	\$ 1,264,965	\$ 1,386,308
United Way Services promise to give	332,931	447,833
Other promises to give, net	522,726	474,279
	\$ 2,120,622	\$ 2,308,420

Other promises to give consist of both unrestricted and program restricted amounts. Other promises to give above are expected to be collected as follows:

	2018	2017
Due within one year	\$ 415,604	\$ 437,046
Due within two to five years	117,500	40,500
Less present value discount of 5%	(10,378)	(3,267)
	\$ 522,726	\$ 474,279

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

4. Capital Campaign Promises to Give, Net

During 2014, the Organization embarked on a \$5.1 million Capital Campaign to complete its campus in Dunwoody, Georgia. Capital campaign contributions are expected to total approximately \$6,800,000, of which approximately \$6,500,000 has been collected as of June 30, 2018. Capital campaign promises to give consist of the following as of June 30:

	2018	2017
Due within one year	\$ 262,410	\$ 477,782
Due within two to five years	51,421	300,867
Less present value discount of 2%	(9,132)	(17,329)
	\$ 304,699	\$ 761,320

Fundraising expenses incurred for the Capital Campaign were \$22,625 for the year ended June 30, 2017. No capital campaign fundraising expenses were incurred for the year ended June 30, 2018.

5. Investments

Agency Investments

The Agency maintains investments primarily associated with deferred compensation plans as further described in Note 7. These plans establish parameters as to how their assets are to be invested.

Foundation Investments

The Foundation owns all of the Organization's endowment funds. The Board of Directors of JF&CS Foundation has adopted an Investment Policy for the purpose of providing general guidelines for the prudent management of its investments. The JF&CS Foundation Board has fiduciary responsibility for directing and monitoring the investment management of the assets and is authorized to establish relationships and delegate responsibilities to a third party to manage the assets. The JF&CS Foundation Board has delegated day-to-day management responsibility to external professional investment managers.

To satisfy the long-term objectives of JF&CS Foundation, the Investment Policy has various asset allocation guidelines. The target allocations are intended to represent long term averages based on the overall risk level the Foundation is willing to take with respect to the portfolio, the intent being that current allocations be determined by the investment advisor within certain parameters and approved by the Foundation Board. The JF&CS Foundation Board reviews these allocation percentages periodically.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

5. Investments – Continued

Foundation Investments – Continued

The JF&CS Foundation Board meets on a quarterly basis with the external professional investment managers to review asset performance results, comparable benchmark results, plan reports, asset allocation, appropriateness of plan assets, and any other related issues. The Investment Policy is reviewed at least annually to determine whether it is still appropriate.

The JF&CS Foundation Board determines the amount to be made available annually to meet the needs of and be spent by Jewish Family & Career Services. The annual amount expected to be made available is approximately 5% of the total asset value; however, the JF&CS Foundation Board has the discretion to adjust this amount as needed based on market conditions. Amounts made available are in line with each donor's intent, a written donor agreement, or the charitable mission of Jewish Family & Career Services. No funds may be used to further any personal interests of any related party to the Organization.

Investment Assets

The Organization classifies its investment assets using a hierarchy of inputs to fair value measurements in accordance with professional standards, as follows:

Level 1 – Quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access.

Level 2 – Inputs to the valuation methodology that are derived principally from or corroborated by observable market data:

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

Level 3 – Inputs that are unobservable and significant to the overall fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The Organization's direct investments in equity and fixed income securities consist primarily of investments in exchange-traded companies, mutual funds or bond funds. Accordingly, the Organizations' direct investments in equity and fixed income investments are Level 1 securities.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

5. Investments – Continued

Investment Assets – Continued

The Organization values all other securities at prices provided by its investment manager, which obtains such pricing from recognized pricing services. Such services generally provide daily asset pricing and are verified by the investment manager by reference to a secondary pricing source. None of the Organization’s investments are Level 2 or Level 3 investments.

The following tables present assets measured as fair value on a recurring basis at June 30:

<u>Agency Investments</u>	<u>Fair Value Hierarchy</u>	<u>2018</u>	<u>2017</u>
Money market funds	1	\$ 25,290	\$ 30,445
Equity mutual funds	1	343,389	324,857
Equity common stock	1	127,326	81,053
Moderate Growth Fund	(a)	-	30,061
Total Agency investments		<u>\$ 496,005</u>	<u>\$ 466,416</u>

(a) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient have not been categorized in the fair value hierarchy.

<u>Foundation Investments</u>	<u>Fair Value Hierarchy</u>	<u>2018</u>	<u>2017</u>
Cash and money market funds	1	\$ 624,172	\$ 137,369
Individual common stocks	1	571,726	861,097
Equity mutual funds:			
Exchange traded funds	1	1,144,426	291,369
Large cap	1	906,662	1,009,368
Mid and small cap	1	485,426	559,374
International	1	685,670	1,044,062
Fixed Income:			
Short term bond fund	1	384,704	213,801
Corporate and other bonds	1	721,448	505,431
Other investments	1	-	46,882
Total Foundation investments		<u>\$ 5,524,234</u>	<u>\$ 4,668,753</u>

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

5. Investments – Continued

Investment Assets – Continued

Net investment return consists of the following for the years ended June 30:

	2018	2017
Interest and dividends	\$ 92,978	\$ 70,805
Realized gains	121,179	93,569
Unrealized gains	95,371	247,168
Net investment return	\$ 309,528	\$ 411,542

6. Land, Property and Equipment, Net

Land, property and equipment consist of the following at June 30:

	2018	2017
Building and improvements - Dunwoody campus	\$ 8,797,072	\$ 8,515,115
Land - Dunwoody campus	500,000	500,000
Land and building - Ben Massell Dental Clinic	3,282,601	3,282,601
Office equipment and furniture	1,270,058	1,089,241
Dental equipment and furniture	1,655,716	1,655,716
Vehicles	550,897	475,963
Construction in progress	-	136,940
	16,056,344	15,655,576
Less accumulated depreciation	(6,381,175)	(5,671,179)
Land, property and equipment, net	\$ 9,675,169	\$ 9,984,397

Depreciation expense for the years ended June 30, 2018 and 2017 was \$712,570 and \$448,301, respectively.

7. Deferred Compensation

The Organization maintains a deferred compensation plan under Internal Revenue Code Section 457(b) for a select group of management or highly compensated employees. Eligible employees may elect to make pre-tax deferrals into this plan up to Internal Revenue Service contribution limits. All compensation deferred under this plan and all investments purchased with such deferrals are owned by the Organization until distributed to the employee.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

8. Line of Credit

The Organization has a line of credit with a maximum amount available of \$600,000 that is secured by property owned by the Organization and is due on demand. The Organization is required to pay down any outstanding balance under this line to a maximum of \$100 for 30 consecutive days annually. The line of credit accrues interest at the Bank's Prime Rate (5.25% as of June 30, 2018) plus .5% with a floor of 5%. There was no amount outstanding on the line of credit as of June 30, 2018 and 2017. This line of credit agreement expires in April 2020.

9. Note Payable and Capital Lease Obligation

The Organization has a note payable monthly with interest at LIBOR (2.07% at June 30, 2018) and a capital lease contractually due over the next four years as follows:

<u>Year Ending June 30:</u>	<u>Note Payable</u>	<u>Capital Lease</u>	<u>Total</u>
2019	\$ 68,186	\$ 14,311	\$ 82,497
2020	72,392	10,733	83,125
2021	76,857	-	76,857
2022	13,261	-	13,261
Total minimum note payable and lease payments	230,696	25,044	255,740
Less amount representing interest	-	(1,027)	(1,027)
Note payable and capital lease obligation	<u>\$ 230,696</u>	<u>\$ 24,017</u>	<u>\$ 254,713</u>

Under the terms of the note payable, the Organization would be required to remit a portion of the proceeds from the sale of its Dunwoody Campus building to the note holder should such property be sold prior to 2026. The portion would be based generally upon a percentage (16% at June 2018 decreasing ratably annually through 2025) of the excess of the sale proceeds over the sum of \$2.2 million plus the cost of all improvements made to such property since 2001.

JEWISH FAMILY & CAREER SERVICES, INC.
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NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

10. Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods at June 30:

	2018	2017
Subject to expenditure for specified purpose:		
Capital Campaign - Campus Project and future maintenance	\$ 307,690	\$ 453,515
Counseling center renovation	-	78,547
Other program support	167,452	-
Jewish Federation of Greater Atlanta	1,264,965	1,386,308
United Way	332,931	447,833
Grants restricted for use in the subsequent year for specific purposes	747,970	998,193
Passover and emergency assistance	183,042	187,309
	3,004,050	3,551,705
Endowments:		
Subject to appropriation and expenditure for specified purposes:		
Aviv Older Adult Services	47,445	69,127
Counseling/Child and Adolescent Services	874,932	762,000
Intellectual and Developmental Disabilities Services	281,063	229,138
Ben Massell Dental Clinic	92,155	90,170
General and administrative	486,798	408,693
Dunwoody Campus	80,000	-
Other	1,937	(3,111)
	1,864,330	1,556,017
Original donor-restricted gift amounts required to be maintained in perpetuity by the donor, earnings restricted for the following purposes:		
Aviv Older Adult Services	933,801	925,493
Counseling/Child and Adolescent Services	52,065	52,065
Intellectual and Developmental Disabilities Services	550,000	550,000
Ben Massell Dental Clinic	591,852	591,852
Dunwoody campus	500,000	500,000
Community Human Services	505,760	505,760
	3,133,478	3,125,170
Total net assets with donor restrictions	\$ 8,001,858	\$ 8,232,892

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

10. Net Assets With Donor Restrictions – Continued

During the years ended June 30, 2018 and 2017, certain net assets were released from donor restrictions by satisfying time and/or program restrictions specified by donors. Total satisfaction of program and/or time restrictions was as follows:

	2018	2017
Grants and contributions for program purposes	\$ 3,422,076	\$ 3,321,751
Passover and emergency assistance	146,328	98,988
Capital Campaign purposes	247,064	4,758,726
Total net assets released for program and other restrictions	\$ 3,815,468	\$ 8,179,465

11. Endowment Funds

JF&CS Foundation follows the requirements of Georgia’s Uniform Prudent Management of Institutional Funds Act (the “Act”). The Foundation is required to evaluate the gift instrument and related information to determine the directions and intentions of the donor. The Foundation classifies gifts that are not immediately expendable as net assets with donor restrictions, depending on the restrictions that the donor has imposed. As a result, JF&CS Foundation classifies amounts to be maintained in perpetuity net assets for which the (a) the original value of gifts donated to a permanent endowment and (b) the original value of subsequent gifts to the permanent endowment. Unless otherwise stated in the donor agreement, earnings on these amounts are classified as accumulated investment gains and restricted for the purpose specified by the donor until those funds are approved to be spent.

All funds held by JF&CS Foundation, Inc. were established by gifts or bequests to provide a source of future income generally for specific purposes or were designated by the Board to be held in the endowment fund and are therefore considered endowment funds for financial reporting purposes. Jewish Family & Career Services, Inc. does not maintain any endowment funds, but rather receives numerous grants and contributions from various funders generally to be used for Organization combined activities within the upcoming year.

From time to time, the fair value of invested assets associated with individual donor restricted endowment funds may fall below the level that the donor requires the School to retain as a fund of perpetual duration. As of June 30, 2018 and 2017, there were no deficiencies of this nature.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

11. Endowment Funds – Continued

Endowment funds by net asset category consisted of the following at June 30, 2018 and 2017:

2018	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	\$ 526,426	\$ -	\$ 526,426
Donor restricted endowment funds:			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by the donor	-	3,133,478	3,133,478
Accumulated investment gains	-	1,864,330	1,864,330
	\$ 526,426	\$ 4,997,808	\$ 5,524,234
<hr style="width: 50%; margin-left: 0;"/>			
2017			
Board-designated endowment funds	\$ 487,566	\$ -	\$ 487,566
Donor restricted endowment funds:			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by the donor	-	3,125,170	3,125,170
Accumulated investment gains	-	1,556,017	1,556,017
Endowment funds, end of year	\$ 487,566	\$ 4,681,187	\$ 5,168,753

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

11. Endowment Funds – Continued

Changes in endowment funds by net assets category consisted of the following as of June 30, 2018 and 2017:

2018	Without Donor Restrictions	With Donor Restrictions	Total
Endowment funds, beginning of year	\$ 487,566	\$ 4,681,187	\$ 5,168,753
Contributions/transfers	15,000	269,182	284,182
Investment income	14,220	78,758	92,978
Net appreciation of investments	31,784	165,042	196,826
Appropriation of endowment assets for expenditure	(22,144)	(196,361)	(218,505)
Endowment funds, end of year	<u>\$ 526,426</u>	<u>\$ 4,997,808</u>	<u>\$ 5,524,234</u>
<u>2017</u>			
Endowment funds, beginning of year	\$ 445,947	\$ 4,048,300	\$ 4,494,247
Contributions/transfers	12,323	442,664	454,987
Investment income	11,632	81,919	93,551
Net appreciation of investments	62,164	261,117	323,281
Appropriation of endowment assets for expenditure	(44,500)	(152,813)	(197,313)
Endowment funds, end of year	<u>\$ 487,566</u>	<u>\$ 4,681,187</u>	<u>\$ 5,168,753</u>

12. Employee Benefit Plan

The Organization maintains a 401(k) plan and matches 100% of the first 3% contributed by eligible employees and 50% of the next 2% contributed by eligible employees to the plan. Contributions for the years ended June 30, 2018 and 2017 totaled approximately \$168,000 and \$147,000, respectively.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

13. Operating Lease Obligations

The Organization has several non-cancelable operating leases, primarily for leased vehicles and equipment. Future minimum lease payments under non-cancelable operating leases are as follows:

<u>Year Ending June 30:</u>	
2019	\$ 40,720
2020	28,380
2021	<u>6,189</u>
Total minimum lease payments	<u>\$ 75,289</u>

Total rent expense for operating leases was approximately \$66,500 and \$64,000 for the years ended June 30, 2018 and 2017, respectively.

14. Change in Net Assets

The total change in net assets, excluding non-cash depreciation expense is detailed below.

	<u>2018</u>	<u>2017</u>
Total change in net assets per Statement of Activities	\$ (627,092)	\$ 459,166
Plus depreciation expense	<u>712,570</u>	<u>448,301</u>
Change in net assets, excluding depreciation expense	<u>\$ 85,478</u>	<u>\$ 907,467</u>

15. Contingencies

Certain federally funded programs are routinely subject to special audit. Such federal agencies have the authority to determine liabilities as well as to limit, suspend, or terminate the federal programs. Since the Organization does not expect claims to arise as a result of such audits, no provision for liabilities, if any, has been provided in the Organization's combined financial statements.

The Organization is subject to legal actions arising in the ordinary course of business, including certain known claims. The Organization believes it has adequate legal defenses and insurance coverage with respect to any current claims; accordingly, no provision for any liability that may result from these claims has been made in the accompanying combined financial statements. While the outcomes of such actions are unknown, the Organization believes that their ultimate resolution will not have a material effect on the Organization's activities or financial position.

JEWISH FAMILY & CAREER SERVICES, INC.
AND AFFILIATE

OTHER INFORMATION AS REQUIRED BY
THE STATE OF GEORGIA
DEPARTMENT OF HUMAN SERVICES
AND GRANTOR AGENCY



INDEPENDENT AUDITOR'S REPORT
ON SUPPLEMENTAL INFORMATION

To the Board of Directors
of Jewish Family & Career Services, Inc. and Affiliate:

We have audited the accompanying combined financial statements (financial statements) of Jewish Family & Career Services, Inc. and Affiliate for the years ended June 30, 2018 and have issued our report thereon dated November 5, 2018 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole.

The supplemental Schedule of State Contractual Assistance and Schedule of Other Contractual Assistance are presented for the purposes of additional analysis and are not required parts of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material aspects in relation to the financial statements as a whole.

Brooks, McGinnis & Company, LLC

Atlanta, Georgia
November 5, 2018

JEWISH FAMILY & CAREER SERVICES, INC.
 AND AFFILIATE
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 2018

State Contract Number	Award	Expenditures	Cash Receipts	Due From State Agency	Contract Dates
Passed through Georgia					
Department of Community Health					
Georgia Charitable Care Network	\$ 35,000	\$ 35,000	\$ 17,279	\$ 17,721	7/1/17-6/30/18

See Independent Auditor's Report on Other Information.

JEWISH FAMILY & CAREER SERVICES, INC.
 AND AFFILIATE
 SCHEDULE OF OTHER CONTRACTUAL ASSISTANCE
 REVIEWED DURING THE AUDIT
 FOR THE YEAR ENDED JUNE 30, 2018

Conference on Jewish Material Claims Against Germany, Inc.

Claims Conference In-Home Services Program

Fund	Application Number	Award Amount	Expenditures	Contract Dates
2017 Calendar Year Grant:				
GG19	18250	\$ 1,249,699	\$ 1,249,699	1/1/17-12/31/17

During the performance of our audit procedures for the years ending June 30, 2018 and 2017, we determined that these funds were applied exclusively for the purposes for which they were granted during the contract dates of the grant.

Claims Conference In-Home Services Program

Fund	Application Number	Award Amount	Expenditures	Contract Dates
2018 Calendar Year Grant:				
GG20	19411	\$ 1,473,619	\$ 681,989	1/1/18-12/31/18

During the performance of our audit procedures for the year ending June 30, 2018, we determined that these funds were applied exclusively for the purposes for which they were granted during the contract dates of the grant. Expenditures for the 2018 calendar year grants are for the first six months of the 2018 grant period.