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Form 990

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2009

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For the 2009 calendar year, or tax year beginning

, 2009, and ending

| | | | |
|--|--|---|--|
| B Check if applicable <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | | C Please use IRS label or print or type. See specific instructions. ASSOCIATION OF JEWISH FAMILY & CHILDRENS AGENCIES, INC. 5750 PARK HEIGHTS AVENUE BALTIMORE, MD 21215 | D Employer Identification Number 13-2752418 |
| | | E Telephone number (800) 634-7346 | G Gross receipts \$ 977,694. |
| F Name and address of principal officer LEE I SHERMAN SAME AS C ABOVE | | H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list (see instructions) | |
| I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | H(c) Group exemption number | |
| J Website: WWW.AJFCA.ORG | | | |
| K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other | | L Year of Formation 1972 | M State of legal domicile MD |

Part I Summary

| | | |
|---|---|---|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities <u>THE ASSOCIATION SUPPORTS THE WORK OF ITS MEMBERS' PROFESSIONAL AND VOLUNTEER LEADERSHIP IN STRENGTHENING THE QUALITY OF LIFE FOR PEOPLE THROUGHOUT NORTH AMERICA ON BEHALF OF ITS MEMBERS' AND CLIENTS. THE ASSOCIATION ADVOCATES FOR</u> | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 29 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 29 |
| | 5 Total number of employees (Part V, line 2a) | 8 |
| | 6 Total number of volunteers (estimate if necessary) | 0 |
| | 7a Total gross unrelated business revenue from Part VIII, column (C), line 12 | 0. |
| 7b Net unrelated business taxable income from Form 990-T, line 34 | 0. | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year 180,267. Current Year 163,752. |
| | 9 Program service revenue (Part VIII, line 2g) | 906,865. 806,521. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 2,236. 3,621. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 4,086. 3,800. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,093,454. 977,694. |
| | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | |
| Expenses | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 719,872. 678,221. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | |
| | b Total fundraising expenses (Part IX, column (D), line 25) 23,987. | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) | 442,448. 312,185. |
| | 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,162,320. 990,406. |
| | 19 Revenue less expenses Subtract line 18 from line 12 | -68,866. -12,712. |
| | 20 Total assets (Part X, line 16) | Beginning of Year 382,539. End of Year 390,866. |
| 21 Total liabilities (Part X, line 26) | 331,189. 352,228. | |
| 22 Net assets or fund balances Subtract line 21 from line 20 | 51,350. 38,638. | |

Part II Signature Block

| | | | |
|---|--|--------------|--|
| Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. | | | |
| Sign Here | Signature of officer | Date 7/27/10 | |
| | LEE I. SHERMAN PRESIDENT/CEO | | |
| Paid Preparer's Use Only | Preparer's signature | Date 7/13/10 | Check if self-employed <input type="checkbox"/> |
| | MICHAEL J. BAKER | | |
| | Firm's name (or yours if self-employed), address, and ZIP + 4 | | |
| | WILLS, OWENS & BAKER, P.C. 15 ROSZEL ROAD, SUITE 104 PRINCETON, NJ 08540 | | |
| | | EIN | Preparer's identifying number (see instructions) |
| | | 22-3142288 | P00365158 |
| | | Phone no | (609) 951-9100 |

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

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

TEEA0113L 12/29/09 Form 990 (2009)

SCANNED AUG 19 2010

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Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

If 'Yes,' describe these new services on Schedule O

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

If 'Yes,' describe these changes on Schedule O

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

4a (Code:) (Expenses \$ 784,676. including grants of \$) (Revenue \$ 678,961.)

SEE SCHEDULE O

4b (Code:) (Expenses \$ 69,687. including grants of \$) (Revenue \$ 127,560.)

- SPONSOR AN ANNUAL CONFERENCE WHERE MEMBER AGENCIES CAN NETWORK WITH OVER 135 JEWISH FAMILY AGENCIES THROUGHOUT NORTH AMERICA AND PARTICIPATE IN THE EXCHANGE OF THE MOST CURRENT THINKING IN THE FIELD.

- AT THE ANNUAL CONFERENCE, AJFCA PROVIDES INSTITUTES FOR ATTENDEES ON AGENCY SERVICES, FUND RAISING/MARKETING, ORGANIZATIONAL STRUCTURE AND CULTURE, AND GOVERNANCE.

4c (Code:) (Expenses \$ 4,419. including grants of \$) (Revenue \$ 3,800.)

- AJFCA HAS PARTNERED WITH OTHER ORGANIZATIONS TO OFFER AFFINITY PROGRAMS TO THEIR MEMBERSHIP.

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses ▶ 858,782.

Part IV Checklist of Required Schedules

| | Yes | No |
|---|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A | X | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I | | X |
| 4 Section 501(c)(3) organizations Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II | | X |
| 5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III | | |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III | | X |
| 9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV | | X |
| 10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V | | X |
| 11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | X | |
| <ul style="list-style-type: none"> Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X | | |
| 12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII | X | |
| 12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional | Yes | No |
| | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | X | |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I | X | |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II | | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II | | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III | | X |
| 20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H | | X |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|-----|----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i> | | X |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i> | | X |
| 23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i> | X | |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i> | | X |
| 24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| 24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| 24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? | | |
| 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i> | | X |
| 25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I</i> | | X |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II</i> | | X |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III</i> | | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): | | |
| 28a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i> | | X |
| 28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i> | | X |
| 28c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i> | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i> | | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i> | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i> | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i> | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i> | | X |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i> | | X |
| 35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> | | X |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> | | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i> | | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O | X | |

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Form 990 (2009)

Part V Statements Regarding Other IRS Filings and Tax Compliance

| | Yes | No |
|--|-----|----|
| 1 a Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable | | |
| 1 b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable | | |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | X |
| 2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | | |
| 2 b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) | X | |
| 3 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? | | X |
| 3 b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule Q | | |
| 4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | X | |
| b If 'Yes,' enter the name of the foreign country <u>CANADA</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts | | |
| 5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| 5 b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| 5 c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? | | |
| 6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? | | X |
| 6 b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible? | | |
| 7 Organizations that may receive deductible contributions under section 170(c). | | |
| a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | X |
| b If 'Yes,' did the organization notify the donor of the value of the goods or services provided? | | |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| d If 'Yes,' indicate the number of Forms 8282 filed during the year | | |
| e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| g For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | | X |
| h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | | X |
| 8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | X |
| 9 Sponsoring organizations maintaining donor advised funds. | | |
| a Did the organization make any taxable distributions under section 4966? | | X |
| b Did the organization make any distribution to a donor, donor advisor, or related person? | | X |
| 10 Section 501(c)(7) organizations. Enter | | |
| a Initiation fees and capital contributions included on Part VIII, line 12 | | |
| b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | |
| 11 Section 501(c)(12) organizations. Enter | | |
| a Gross income from other members or shareholders | | |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) | | |
| 12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year | | |

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Form 990 (2009)

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

Section A. Governing Body and Management

| | Yes | No |
|---|-----|----|
| 1 a Enter the number of voting members of the governing body | 1 a | 29 |
| b Enter the number of voting members that are independent | 1 b | 29 |
| 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? | 2 | X |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | 3 | X |
| 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? | 4 | X |
| 5 Did the organization become aware during the year of a material diversion of the organization's assets? | 5 | X |
| 6 Does the organization have members or stockholders? | 6 | X |
| 7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? | 7 a | X |
| b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? | 7 b | X |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | |
| a The governing body? | 8 a | X |
| b Each committee with authority to act on behalf of the governing body? | 8 b | X |
| 9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O | 9 | X |

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

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

Section C. Disclosures

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

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

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public SEE SCHEDULE O

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

► JEWISH COMMUNITY SERVICES 5750 PARK HEIGHTS AVENUE BALTIMORE MD 21215 (410) 466-9200

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

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|-----------------------|-------------------------------|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| 1 b Total | | | | | | | | 243,774. | 0. | 0. |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **3**

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

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

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

| | Yes | No |
|----------|-----|----|
| 3 | X | |
| 4 | | X |
| 5 | | X |

Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of Services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

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

Part VIII Statement of Revenue

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|--|-------------|----------------------|--|---|---|
| CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS | 1 a Federated campaigns | 1 a 98,801. | 163,752. | | | |
| | b Membership dues | 1 b | | | | |
| | c Fundraising events | 1 c | | | | |
| | d Related organizations | 1 d | | | | |
| | e Government grants (contributions) | 1 e | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1 f 64,951. | | | | |
| | g Noncash contribns included in lns 1a-1f. | \$ | | | | |
| | h Total. Add lines 1a-1f | | | | | |
| PROGRAM SERVICE REVENUE | Business Code | | | | | |
| | 2 a MEMBERSHIP SERVICES | 624100 | 678,961. | 678,961. | | |
| | b REGISTRATION FEES | 900099 | 127,560. | 127,560. | | |
| | c | | | | | |
| | d | | | | | |
| | e | | | | | |
| | f All other program service revenue | | | | | |
| | g Total. Add lines 2a-2f | | 806,521. | | | |
| OTHER REVENUE | 3 Investment income (including dividends, interest and other similar amounts) | | 3,621. | | | 3,621. |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 Royalties | | | | | |
| | (i) Real (ii) Personal | | | | | |
| | 6 a Gross Rents | | | | | |
| | b Less rental expenses | | | | | |
| | c Rental income or (loss) | | | | | |
| | d Net rental income or (loss) | | | | | |
| | (i) Securities (ii) Other | | | | | |
| | 7 a Gross amount from sales of assets other than inventory | | | | | |
| | b Less: cost or other basis and sales expenses | | | | | |
| | c Gain or (loss) | | | | | |
| | d Net gain or (loss) | | | | | |
| | 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 | a | | | | |
| | b Less: direct expenses | b | | | | |
| | c Net income or (loss) from fundraising events | | | | | |
| | 9 a Gross income from gaming activities See Part IV, line 19 | a | | | | |
| | b Less: direct expenses | b | | | | |
| | c Net income or (loss) from gaming activities | | | | | |
| | 10 a Gross sales of inventory, less returns and allowances | a | | | | |
| b Less: cost of goods sold | b | | | | | |
| c Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue Business Code | | | | | | |
| 11 a SERVICE INCOME | 624100 | 3,800. | 3,800. | | | |
| b | | | | | | |
| c | | | | | | |
| d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | | 3,800. | | | | |
| 12 Total revenue. See instructions | | 977,694. | 810,321. | 0. | 3,621. | |

Part IX Statement of Functional Expenses

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

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

| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i> | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 137,500. | 122,117. | 11,586. | 3,797. |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 106,274. | 94,384. | 8,955. | 2,935. |
| 7 Other salaries and wages | 293,689. | 260,832. | 24,747. | 8,110. |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 99,715. | 88,559. | 8,402. | 2,754. |
| 10 Payroll taxes | 41,043. | 36,452. | 3,458. | 1,133. |
| 11 Fees for services (non-employees) | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 11,000. | 10,882. | 89. | 29. |
| d Lobbying | | | | |
| e Prof fundraising svcs. See Part IV, ln 17 | | | | |
| f Investment management fees | | | | |
| g Other | 25,963. | 21,972. | 3,006. | 985. |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 4,872. | 4,326. | 411. | 135. |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 37,189. | 33,028. | 3,134. | 1,027. |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 34,460. | 30,842. | 2,725. | 893. |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 1,909. | 1,695. | 161. | 53. |
| 23 Insurance | 3,705. | 3,290. | 313. | 102. |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.) | | | | |
| a ANNUAL CONFERENCE | 69,687. | 69,687. | | |
| b BAD DEBT EXPENSE | 34,440. | | 34,440. | |
| c CANADIAN REPRESENTATION | 26,913. | 23,902. | 2,268. | 743. |
| d WASHINGTON REPRESENTATION | 20,000. | 17,763. | 1,685. | 552. |
| e TELEPHONE | 10,602. | 9,422. | 889. | 291. |
| f All other expenses | 31,445. | 29,629. | 1,368. | 448. |
| 25 Total functional expenses. Add lines 1 through 24f | 990,406. | 858,782. | 107,637. | 23,987. |
| 26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. | | | | |

BAA

Form 990 (2009)

Part X Balance Sheet

| | | (A) Beginning of year | | (B) End of year |
|---|---|--------------------------|----------|--------------------|
| ASSETS | 1 Cash — non-interest-bearing | 319,526. | 1 | 309,356. |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | | 3 | 37,800. |
| | 4 Accounts receivable, net | 44,624. | 4 | 24,970. |
| | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 10,290. | 9 | 12,550. |
| | 10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D | 10a 14,265. | | |
| | b Less: accumulated depreciation | 10b 13,312. | 2,862. | 10c 953. |
| | 11 Investments — publicly-traded securities | | 11 | |
| | 12 Investments — other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments — program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | 5,237. | 15 | 5,237. |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 382,539. | 16 | 390,866. | |
| LIABILITIES | 17 Accounts payable and accrued expenses | 14,166. | 17 | 28,742. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 317,023. | 19 | 323,486. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities. Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 331,189. | 26 | 352,228. |
| NET ASSETS OR FUND BALANCES | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | 14,628. | 27 | 16,594. |
| | 28 Temporarily restricted net assets | 32,222. | 28 | 17,544. |
| | 29 Permanently restricted net assets | 4,500. | 29 | 4,500. |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building, and equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| | 33 Total net assets or fund balances. | 51,350. | 33 | 38,638. |
| 34 Total liabilities and net assets/fund balances | 382,539. | 34 | 390,866. | |

BAA

Form 990 (2009)

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

2a Yes No X

b Were the organization's financial statements audited by an independent accountant?

2b X

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

2c X

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both.

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

3a X

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

3b

BAA

Form 990 (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization

ASSOCIATION OF JEWISH FAMILY & CHILDRENS
AGENCIES, INC.

Employer identification number

13-2752418

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

The organization is not a private foundation because it is. (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III — Functionally integrated d ☐ Type III — Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

| | Yes | No |
|------------|-----|----|
| 11 g (i) | | |
| 11 g (ii) | | |
| 11 g (iii) | | |

h Provide the following information about the supported organizations

| (i) Name of Supported Organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? | | (v) Did you notify the organization in col (i) of your support? | | (vi) Is the organization in col (i) organized in the U.S.? | | (vii) Amount of Support |
|------------------------------------|----------|---|--|----|---|----|--|----|-------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
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| | | | | | | | | | |
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| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.) | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | | |
| 3 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. | | | | | | |
| 4 Total. Add lines 1-through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4 | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|-----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2008 Schedule A, Part II, line 14 | 15 | % |
| 16a 33-1/3 support test – 2009. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/> | | |
| b 33-1/3 support test – 2008. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test – 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test – 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/> | | |

BAA

Schedule A (Form 990 or 990-EZ) 2009

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|------------|------------|------------|------------|----------|------------|
| 1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.) | 979,497. | 964,187. | 839,215. | 941,751. | 842,713. | 4,567,363. |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose | 133,763. | 174,833. | 215,238. | 145,381. | 127,560. | 796,775. |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | 0. |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0. |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0. |
| 6 Total. Add lines 1 through 5 | 1,113,260. | 1,139,020. | 1,054,453. | 1,087,132. | 970,273. | 5,364,138. |
| 7a Amounts included on lines 1, 2, 3 received from disqualified persons | 0. | 0. | 0. | 0. | 0. | 0. |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year | 0. | 0. | 0. | 0. | 0. | 0. |
| c Add lines 7a and 7b | 0. | 0. | 0. | 0. | 0. | 0. |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 5,364,138. |

Section B. Total Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|------------|------------|------------|------------|----------|------------|
| 9 Amounts from line 6 | 1,113,260. | 1,139,020. | 1,054,453. | 1,087,132. | 970,273. | 5,364,138. |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 10,924. | 10,535. | 9,578. | 6,322. | 7,421. | 44,780. |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | 0. |
| c Add lines 10a and 10b | 10,924. | 10,535. | 9,578. | 6,322. | 7,421. | 44,780. |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | 0. |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV | 250,000. | | | | | 250,000. |
| 13 Total support. (add lns 9, 10c, 11, and 12.) | | | | | | 5,658,918. |

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

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|--------|
| 15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) | 15 | 94.8 % |
| 16 Public support percentage from 2008 Schedule A, Part III, line 15 | 16 | 94.6 % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|-------|
| 17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) | 17 | 0.8 % |
| 18 Investment income percentage from 2008 Schedule A, Part III, line 17 | 18 | 0.9 % |

19a 33-1/3 support tests – 2009. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒

b 33-1/3 support tests – 2008. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

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

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

ADDITIONAL EXPLANATION OF OTHER INCOME

PROCEEDS FROM MISREPRESENTED KOSHER FOODS SETTLEMENT.

2009

SCHEDULE A, PART IV - SUPPLEMENTAL INFORMATION PAGE 5

CLIENT ASSO01

ASSOCIATION OF JEWISH FAMILY & CHILDRENS
AGENCIES, INC.

13-2752418

7/09/10

12.30PM

PART III, LINE 12 - OTHER INCOME

| NATURE AND SOURCE | 2009 | 2008 | 2007 | 2006 | 2005 |
|-------------------|-------|-------|-------|-------|-------|
| TOTAL | \$ 0. | \$ 0. | \$ 0. | \$ 0. | \$ 0. |

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

- ▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.**
▶ **Attach to Form 990. ▶ See separate instructions**

OMB No 1545-0047

2009**Open to Public
Inspection**

Name of the organization

ASSOCIATION OF JEWISH FAMILY & CHILDRENS
AGENCIES, INC.

Employer identification number

13-2752418

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

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

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

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

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

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

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

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

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other _____

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

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

☐ Yes

☐ No

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

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

☐ Yes

☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

| | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b If 'Yes,' explain the arrangement in Part XIV

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

1a Beginning of year balance

b Contributions

c Net investment earnings, gains, and losses

d Grants or scholarships

e Other expenditures for facilities and programs

f Administrative expenses

g End of year balance

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|----|------------------|----------------|--------------------|----------------------|---------------------|
| 1a | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f | | | | | |
| g | | | | | |

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Term endowment ▶ _____ %

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

(i) unrelated organizations

(ii) related organizations

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

| | Yes | No |
|--------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |

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

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

| Description of investment | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated Depreciation | (d) Book Value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 14,265. | 13,312. | 953. |
| e Other | | | | |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) | | | | 953. |

BAA

Schedule D (Form 990) 2009

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

| | | |
|----|---|----------|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 977,694. |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 990,406. |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | -12,712. |
| 4 | Net unrealized gains (losses) on investments | |
| 5 | Donated services and use of facilities | |
| 6 | Investment expenses | |
| 7 | Prior period adjustments | |
| 8 | Other (Describe in Part XIV) | |
| 9 | Total adjustments (net) Add lines 4 through 8 | |
| 10 | Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9 | -12,712. |

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

| | | | |
|---|---|----|----------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 977,694. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains on investments | 2a | |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIV) | 2d | |
| e | Add lines 2a through 2d | 2e | |
| 3 | Subtract line 2e from line 1 | 3 | 977,694. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| a | Investments expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIV) | 4b | |
| c | Add lines 4a and 4b | 4c | |
| 5 | Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) | 5 | 977,694. |

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

| | | | |
|---|--|----|----------|
| 1 | Total expenses and losses per audited financial statements | 1 | 990,406. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIV) | 2d | |
| e | Add lines 2a through 2d | 2e | |
| 3 | Subtract line 2e from line 1 | 3 | 990,406. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investments expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIV) | 4b | |
| c | Add lines 4a and 4b | 4c | |
| 5 | Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) | 5 | 990,406. |

Part XIV Supplemental Information

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

| | |
|-----------------|--|
| Part XIV | Supplemental Information <i>(continued)</i> |
|-----------------|--|

This image shows a full page of primary-ruled paper. It consists of multiple sets of three horizontal dashed lines, which are commonly used in elementary school writing practice to guide letter height and placement. The lines are evenly spaced across the entire page, providing a template for handwriting exercises. There is no text or other markings on the paper.

**Schedule F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

ASSOCIATION OF JEWISH FAMILY & CHILDRENS

Employer identification number

13-2752418

Part I **General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ **Yes** ☐ **No**

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region (Use Schedule F-1 (Form 990) if additional space is needed)

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures in region |
|---------------|-------------------------------------|---|--|--|----------------------------------|
| NORTH AMERICA | 1 | 1 | SEE PART IV | MEMBERSHIP SERV. | 26,913. |
| | | | | | |
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| | | | | | |
| Totals | 1 | 1 | | | 26,913. |

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

Schedule F (Form 990) (2009)

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

[illegible]

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information

ADDITIONAL SUPPLEMENTAL INFORMATION

THE CANADIAN BRANCH OF THE ASSOCIATION SUPPORTS THE WORK OF ITS MEMBERS LOCATED
THROUGHOUT THE VARIOUS CANADIAN PROVINCES AND TERRITORIES

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

- **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**
► **Attach to Form 990.** ► **See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization

ASSOCIATION OF JEWISH FAMILY & CHILDRENS

Employer identification number

13-2752418

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

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

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

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

a The organization?

b Any related organization?

If 'Yes' to line 5a or 5b, describe in Part III

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

a The organization?

b Any related organization?

If 'Yes' to line 6a or 6b, describe in Part III

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

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

PART III

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

| | Yes | No |
|-----|-----|----|
| 1 b | | |
| 2 | | |
| 4 a | | X |
| 4 b | | X |
| 4 c | | X |
| 5 a | | X |
| 5 b | | X |
| 6 a | | X |
| 6 b | | X |
| 7 | | X |
| 8 | X | |
| 9 | | X |

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

Schedule J (Form 990) 2009

Part III Supplemental Information

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

PART I, LINE 8 - AMOUNTS REPORTED PURSUANT TO A CONTRACT SUBJECT TO INITIAL CONTRACT

PER THE FORMER OFFICERS INITIAL CONTRACT. HE WAS ALLOCATED AN ADDITIONAL 6 MONTHS OF COMPENSATION FOR PRIOR

WORK PERFORMED UPON FULFILLMENT OF THE CONTRACT

Part III Supplemental Information

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

Area with horizontal dashed lines for supplemental information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

ASSOCIATION OF JEWISH FAMILY & CHILDRENS
AGENCIES, INC.

Employer identification number

13-2752418

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE ASSOCIATION SUPPORTS THE WORK OF ITS MEMBERS' PROFESSIONAL AND VOLUNTEER
LEADERSHIP IN STRENGTHENING THE QUALITY OF LIFE FOR PEOPLE THROUGHOUT NORTH
AMERICA. ON BEHALF OF ITS MEMBERS' AND CLIENTS, THE ASSOCIATION ADVOCATES FOR
SERVICES AND POLICIES THAT PROMOTE HEALTHY JEWISH FAMILIES, INDIVIDUALS, AND
CHILDREN AND STRENGTHEN THEIR CONNECTION TO THE JEWISH AND GENERAL COMMUNITIES.
IN DIRECT CONSULTATION AND THROUGH NETWORKING OPPORTUNITIES, THE ASSOCIATION
PROVIDES ITS MEMBERS' WITH PROFESSIONAL EXPERTISE IN UNDERSTANDING CURRENT AND
EMERGING ISSUES, RECRUITMENT OF PERSONNEL, AND RESEARCH AND PLANNING.

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

- THROUGH AJFCA, THE JEWISH FAMILY SERVICE MOVEMENT IS REPRESENTED IN
DECISION-MAKING FORUMS IN BOTH THE JEWISH AND NON-SECTARIAN WORLDS.
- AJFCA ADVOCATES FOR QUALITY IN SERVICES TO THE JEWISH AND GENERAL COMMUNITIES;
ADVOCATES FOR INCREASED FUNDING FROM GOVERNMENTAL ENTITIES; AND ADVOCATES FOR THE
HIGHEST STANDARDS OF SERVICE.
- FREE TELEPHONE CONSULTATION ON BOARD AND STAFF DEVELOPMENT. (AJFCA IS THE ONLY
NATIONAL JEWISH SERVICE ORGANIZATION WITH AN "800" NUMBER).
- MEMBERS-ONLY RATES FOR IN-PERSON CONSULTATION AND BOARD DEVELOPMENT WORKSHOPS.
- MEMBERS-ONLY RATES FOR AGENCY PROGRAM AUDITS AND PERSONNEL SERVICES.
- NO-COST LISTINGS IN THE AJFCA ON-LINE AGENCY DIRECTORY, ADOPTION INFORMATION
DIRECTORY, AND ELDER SUPPORT SERVICES DIRECTORY.
- FREE SUBSCRIPTIONS TO THE "PROFESSIONAL OPPORTUNITIES BULLETIN
- FREE ACCESS TO AJFCA'S EXTENSIVE RESOURCE FILES.
- PARTICIPATION IN ON-LINE FORUMS FOR AGENCY CEOS, PRESIDENTS, AND SPECIFIC STAFF
CATEGORIES.

Name of the organization ASSOCIATION OF JEWISH FAMILY & CHILDRENS
AGENCIES, INC.

Employer identification number
13-2752418

FORM 990, PART VI, LINE 11 - FORM 990 REVIEW PROCESS

THE COMPLETED FORM 990 IS REVIEWED BY THE BOARD OF DIRECTORS AND DISCUSSED WITH THE
INDEPENDENT ACCOUNTANT. THE FORM 990 IS REVIEWED FOR COMPLETENESS AND ACCURACY,
WITH RELATIONSHIP TO THE GOVERNANCE STANDARDS.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

EACH YEAR, A NEW CONFLICT OF INTEREST POLICY MUST BE SIGNED AND RENEWED. CONFLICTS
ARE MONITORED AND ENFORCED BY THE OFFICERS OF THE ORGANIZATION.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE ORGANIZATION PROVIDES ITS POLICY DOCUMENTS TO THE PUBLIC UPON REQUEST WHICH ARE
HOUSED AT THE ORGANIZATIONS HEADQUARTERS.

FORM 990, PART VII - COMPENSATION EXPLANATION

BERT J GOLDBERG

FIXED PAYMENT MADE TO A FORMER OFFICER PURSUANT TO AN INITIAL CONTRACT - SECTION 4958
DOES NOT APPLY

Name of the organization ASSOCIATION OF JEWISH FAMILY & CHILDRENS
AGENCIES, INC.

Employer identification number
13-2752418

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

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

| | | |
|--|--|--------------------------------|
| Type or print File by the due date for filing your return. See instructions. | Name of Exempt Organization | Employer identification number |
| | ASSOCIATION OF JEWISH FAMILY & CHILDRENS AGENCIES, INC. | 13-2752418 |
| | Number, street, and room or suite number. If a P.O. box, see instructions. | |
| | 620 CRANBURY ROAD #102 | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. | |
| | EAST BRUNSWICK, NJ 08816-5419 | |

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ► TAXPAYER

Telephone No. ► 410-843-7431FAX No ► 410-664-0115

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 10, to file the exempt organization return for the organization named above.

The extension is for the organization's return for.

► ☒ calendar year 20 09 or► ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.

3a \$ 0.

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.

3b \$ 0.

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

3c \$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8868** (Rev. 4-2009)

Association of Jewish Family & Children's Agencies, Inc.
Form 990, Part IX, Line 24f
All Other Expenses

| | (A) | (B) | (C) | (D) |
|-------------------------------|--------------------------|-----------------------------|-------------------------------------|-----------------------|
| | <u>Total</u> | <u>Program Services</u> | <u>Management & General</u> | <u>Fundraising</u> |
| Agency Alliance of UJC | 6,605. | 6,605. | 0. | 0. |
| CEO Search | 3,562. | 3,562. | 0. | 0. |
| Currency Exchange | -339. | -300. | -29. | -10. |
| Dues & Subscriptions | 6,688. | 5,939. | 564. | 185. |
| Equipment Lease & Maintenance | 3,321. | 2,949. | 280. | 92. |
| Goodman Award | 651. | 651. | 0. | 0. |
| Miscellaneous | 9,718. | 9,122. | 449. | 147. |
| Postage & Shipping | 1,234. | 1,096. | 104. | 34. |
| Printing & Publications | 5. | 5. | 0. | 0. |
| Total | <u>\$ 31,445.</u> | <u>\$ 29,629.</u> | <u>\$ 1,368.</u> | <u>\$ 448.</u> |



Association of Jewish
Family & Children's Agencies

**2009-2010
BOARD OF DIRECTORS
MAILING LIST**

OFFICERS

| <u>NAME</u> | <u>ADDRESS</u> | <u>TELEPHONE</u> |
|---|--|---|
| Harvey R. Zeller (Board Chair) (Judy) | * (O) Zeller & Strulowitz, LLP 425 Eagle Rock Ave., Suite 106 Roseland, NJ 07068 (H) 17 Amelia Street North Caldwell, NJ 07068 | O 973-364-1400 F 973-364-0711 E hzeller@ zellerstrulowitz.com H 973-226-3909 C 973-668-7665 |
| Barry C. Klickstein (Chair Elect) (Linda) | * (O) Day Pitney LLP One International Place 470 Atlantic Avenue Boston, MA 02110-3179 (H) 19 Stanley Road Swampscott, MA 01907 | O 617-345-4882 F 617-345-4745 E bklickstein@ daypitney.com C 617-721-4440 E bckma@ comcast.net |
| James R. Kahn, Esq. (Vice Chair) (Debra A.) | * (O) Margolis Edelstein Curtis Center – Fourth Floor 601 Walnut Street Philadelphia, PA 19106-3304 (H) 2420 Fitlers Walk Philadelphia, PA 19103-5562 | O 215-931-5887 F 215-922-1772 E jkahn@margolis edelstein.com H 215-587-9004 E jrkahn@verizon.net C 215-771-4487 |
| Janis Roth** (Kenny Held) | * (O) (JIAS) Jewish Immigrant Aid Services Toronto 4600 Bathurst Street, Suite 325 Toronto, ON M2R 3V3, CANADA (H) 203 Mullen Drive Thornhill, ON L4J 2V8, CANADA | O 416-630-6481, Ext.37 F 416-630-1376 E jroth@jiastoronto.org H 905-709-9500 C 416-456-2186 |

*Preferred Mailing Address

**Denotes Professional

E Denotes E-Mail Address

F Denotes FAX

C Denotes Cell Phone

Larry S. Reader
(Treasurer)
(Nancy)

(O) 2727 Allen Parkway, Suite 1850
Houston, TX 77019
* (H) 311 Indian Bayou
Houston, TX 77057

O 713-337-1760
F 713-522-8887
E LReader@sprt.com
H 713-781-4460
F 713-781-4461
C 713-416-8239

Linda Spindel
(Secretary)
(Ron)

(H) 4441 Ironwood Drive
Virginia Beach, VA 23462

H 757-490-1314
F 757-497-5204
E LSpindel@aol.com
C 757-477-2278

PRESIDENT/CEO

Lee I. Sherman
(Nancy)

* (O) AJFCA
620 Cranbury Road, Suite 102
East Brunswick, NJ 08816
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**ASSOCIATION OF JEWISH FAMILY &
CHILDREN'S AGENCIES, INC.
(A NOT-FOR-PROFIT ORGANIZATION)**

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

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December 31, 2009

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Independent Auditor's Report

To the Board of Directors of the
Association of Jewish Family & Children's Agencies, Inc.

We have audited the accompanying statement of financial position of the Association of Jewish Family & Children's Agencies, Inc., as of December 31, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Directors of the Association of Jewish Family & Children's Agencies, Inc. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association of Jewish Family & Children's Agencies, Inc., as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Hills, Owens & Baker, P.C.

June 1, 2010

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

Statement of Financial Position

December 31, 2009

| | |
|--|-------------------|
| Assets | |
| Cash and cash equivalents | \$ 309,356 |
| Accounts receivable, net of allowance for doubtful accounts of \$50,000 | 24,970 |
| Pledges receivable, net of discount for net present value of \$2,200 | 37,800 |
| Prepaid expenses | 12,550 |
| Security deposits | 5,237 |
| Equipment, net of accumulated depreciation | 953 |
| Total Assets | \$ 390,866 |
| Liabilities and Net Assets | |
| Accounts payable and accrued expenses | \$ 28,742 |
| Deferred revenue | 323,486 |
| Total Liabilities | 352,228 |
| Net Assets | |
| Unrestricted | 16,594 |
| Temporarily Restricted | 17,544 |
| Permanently Restricted | 4,500 |
| Total Net Assets | 38,638 |
| Total Liabilities and Net Assets | \$ 390,866 |

See accompanying notes to financial statements.

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

Statement of Activities

Year ended December 31, 2009

| | Unrestricted | | | | Temporarily Restricted | Permanently Restricted | Total 2009 |
|--|-------------------|--------------------------------|------|------------------|---------------------------|---------------------------|------------------|
| | Operating Fund | CEO/ Presidents' Council | | | | | |
| Support and Revenue | | | | | | | |
| Membership dues | \$ 659,615 | \$ 9,711 | \$ - | \$ - | - | - | \$ 669,326 |
| Federation allocations | 51,296 | - | - | - | - | - | 51,296 |
| Contributions | 32,201 | - | - | - | - | - | 32,201 |
| Alliance grant | 22,750 | - | - | - | - | - | 22,750 |
| Annual conference | 127,560 | - | - | - | - | - | 127,560 |
| Host community | 10,000 | - | - | - | - | - | 10,000 |
| Investment income | 3,592 | 29 | - | - | - | - | 3,621 |
| Foundation grants | 10,000 | - | - | - | - | - | 10,000 |
| Fees for services | 3,800 | - | - | - | - | - | 3,800 |
| Quarterly meeting dues | 9,635 | - | - | - | - | - | 9,635 |
| Combined federal campaign | 37,505 | - | - | - | - | - | 37,505 |
| | 967,954 | 9,740 | - | - | - | - | 977,694 |
| Net assets released from restrictions | 14,678 | - | - | (14,678) | - | - | - |
| Total Support and Revenue | 982,632 | 9,740 | | (14,678) | | | 977,694 |
| Functional Expenses | | | | | | | |
| Program Services | | | | | | | |
| Information gathering | 193,308 | - | - | - | - | - | 193,308 |
| Conferences and meetings | 453,833 | - | - | - | - | - | 453,833 |
| Governmental affairs | 83,248 | - | - | - | - | - | 83,248 |
| Executive search | 26,844 | - | - | - | - | - | 26,844 |
| Service to individuals | 30,891 | - | - | - | - | - | 30,891 |
| Continental representation | 63,848 | - | - | - | - | - | 63,848 |
| CEO/ Presidents' Council | - | 6,809 | - | - | - | - | 6,809 |
| Support services | | | | | | | |
| Fund raising | 23,987 | - | - | - | - | - | 23,987 |
| Management and general | 107,638 | - | - | - | - | - | 107,638 |
| Total Functional Expenses | 983,597 | 6,809 | | | | | 990,406 |
| Increase (Decrease) in net assets | (965) | 2,931 | | (14,678) | | | (12,712) |
| Net assets - beginning of Year | (6,313) | 20,941 | | 32,222 | | 4,500 | 51,350 |
| Net assets - end of year | \$ (7,278) | \$ 23,872 | | \$ 17,544 | | \$ 4,500 | \$ 38,638 |

See accompanying notes to financial statements.

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

Statement of Cash Flows

Year Ended December 31, 2009

| | |
|---|-------------|
| Cash Flows From Operating Activities | |
| Decrease in net assets | \$ (12,712) |
| Adjustments to reconcile decrease in net | |
| assets to net cash used in operating activities | |
| Depreciation | 1,909 |
| Bad debt expense | 34,440 |
| Changes in operating activities | |
| Accounts receivable | (14,786) |
| Pledges receivable | (37,800) |
| Prepaid expenses | (2,260) |
| Accounts payable and accrued expenses | 14,576 |
| Deferred revenue | 6,463 |
| Net cash used in operating activities | (10,170) |
| Net Decrease in Cash | (10,170) |
| Cash and cash equivalents - beginning of year | 319,526 |
| Cash and cash equivalents - end of year | \$ 309,356 |

See accompanying notes to financial statements.

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

Notes to Financial Statements

1. Nature of Activities

Nature of Activities

The Association of Jewish Family & Children's Agencies, Inc., (the "Association") was formed in the State of New York in 1972. The Association is the service organization for Jewish human service agencies in North America. With over 140 member agencies, the Association represents most of the eligible Jewish Family & Children's Agencies in North America along with specialized agencies serving developmentally disabled people and the resettlement community.

2. Summary of Significant Accounting Policies

Basis of Accounting and Financial Statement Presentation

The financial statements of the Association have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues and expenses are recognized and recorded when earned or incurred. The Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

The net assets of the Association are reported as follows:

- **Unrestricted** - Unrestricted net assets include net assets that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations. These assets are committed to the operations of the organization. Net assets designated for specific purposes by the Board of Directors are included in unrestricted net assets.
- **Temporarily Restricted** - Temporarily restricted net assets include contributions and other assets received with donor stipulations that limit the use of the donated asset. When a donor restriction is satisfied, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. In the case of donor restrictions satisfied in the same reporting period in which the donor-restricted contribution was received, the Association classifies the contribution as unrestricted support.

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

Notes to Financial Statements

2. Significant Accounting Policies (Continued)

Basis of Accounting and Financial Statement Presentation (Continued)

- **Permanently Restricted** - Permanently restricted net assets are those contributions plus earnings on those assets that are permanently restricted by the board and may never be spent by the organization unless approved by the Board of Directors.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. In addition, the Association has received contributions with donor-imposed restrictions that resulted in temporarily restricted net assets.

Income Tax Status

The Association qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, and therefore, has no provision for income taxes.

On January 1, 2009, the Association adopted the provision of *Accounting for Uncertainty in Income Taxes*. This provision requires that a tax position be recognized or derecognized based on a 'more-likely-than-not' threshold. This applies to positions taken or expected to be taken in a tax return. The implementation of this provision had no impact on the Association's statement of financial position or statement of activities. The Association does not believe its financial statement include (or reflect) any uncertain tax positions. There are no penalties and interest reflected in the financial statements for the year ended December 31, 2009. The Association's tax returns for the years 2009, 2008, 2007 and 2006 are within the statute of limitations for IRS audit.

Membership Dues

Dues are assessed to each member agency based on .5% of the agency's prior year's operating revenues, not to be less than \$625 or to exceed \$12,000. As a result of different fiscal years, a portion of membership dues are received in advance; recognition of that revenue is deferred to the Association's fiscal year for which the dues are intended.

Property and Equipment

Property and equipment is stated at cost. The cost is depreciated over the estimated useful lives utilizing the straight-line method. Additions and improvements are capitalized, whereas costs of maintenance and repairs are charged to expense as incurred.

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

Notes to Financial Statements

2. Significant Accounting Policies (Continued)

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

Changes in the allowance for doubtful accounts are as follows:

| | |
|---------------------------------|------------------|
| Beginning balance | \$ 15,560 |
| Provision for doubtful accounts | <u>34,440</u> |
| Ending balance | \$ <u>50,000</u> |

Use of 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 the amounts reported in the financial statements and the accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

Functional Expenses

The cost of providing the various programs and supporting services has been summarized on a functional basis in the statement of activities. Expenses that can be identified with a specific program and supporting service are allocated directly according to their natural expenditure classification. Other costs that are common to several functions are allocated among the programs and supporting services in reasonable ratios as determined by management.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three (3) months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Concentration of Credit Risk

The Association places its temporary cash and money market accounts with creditworthy, high quality financial institutions. At times these accounts may exceed Federal Deposit Insurance Corporation ("FDIC") insured limits of up to \$250,000 at December 31, 2009, however, the Association has not

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

Notes to Financial Statements

2. Significant Accounting Policies (Continued)

Concentration of Credit Risk (Continued)

experienced any losses in such accounts. As of December 31, 2009 The Association's cash balances were under the insured limits.

Foreign Currency Translation

Accounts in foreign currency (Canadian dollars) have been translated into U.S. dollars as follows:

- Monetary items at exchange rates in effect at the financial statement date
- Revenue and expenses at average exchange rates during the year
- Gains and losses arising from foreign currency translation are included in income

Foreign Deposits

Certain dues collected are maintained in a Canadian bank account. That deposit amount is subject to currency fluctuations in future periods.

Fair Value of Financial Instruments

The carrying value of cash and cash equivalents reported in the statement of financial position approximates fair value. Foreign deposits have been translated to U.S. dollars at the exchange rate as of the date of the statement of financial position.

Subsequent Events

Management has evaluated subsequent events through June 1, 2010, the date the financial statements were available to be issued.

3. Retirement Plan

The Association is a sponsor of a 403(b) defined contribution plan established pursuant to salary reduction agreements. Employee participation in the plan is completely voluntary. The plan is not established or maintained by the employer and hence is not subject to Title I of ERISA. The Association does not contribute to the plan.

4. Equipment

| | | <u>Useful Lives</u> |
|-------------------------------------|---------------|---------------------|
| Computer equipment | \$ 14,265 | 3-5 Years |
| Less: Accumulated depreciation | (13,312) | |
| Total equipment (at net book value) | \$ <u>953</u> | |

Depreciation expense for the year ended December 31, 2009 was \$1,909

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

Notes to Financial Statements

5. Temporarily Restricted Net Assets

Temporarily restricted net assets at December 31, 2009 consist of the following:

| | |
|--------------------------------|------------------|
| The Goodman Award | \$ 15,515 |
| A. Saltzman Training Institute | <u>2,029</u> |
| | \$ <u>17,544</u> |

6. Commitments and Contingencies

Operating Leases

The Association is obligated under certain non-cancelable operating leases for its administrative offices. The Association entered into a sixty month lease for the space which is located in East Brunswick, New Jersey. The lease commenced on February 10, 2005 and is due to expire on February 10, 2010. The future minimum rental payments required on such lease agreements are as follows:

| | |
|---------------------|-----------------|
| <u>December 31,</u> | |
| 2010 | <u>5,337</u> |
| | \$ <u>5,337</u> |

Upon culmination of the prior lease arrangement The Association entered into a 19 month lease for office space which is located in Baltimore, MD. The lease commenced on December 1, 2009 and is due to expire on June 30, 2011. Included in the agreement is a commitment over the same term to have Jewish Community Services, Inc. provide bookkeeping and accounting services, management information services and telephone, fax and copier services for the Association. The future minimum rental and service payments required on such lease and service agreements are as follows:

| | |
|---------------------|------------------|
| <u>December 31,</u> | |
| 2010 | \$ 60,000 |
| 2011 | <u>30,000</u> |
| | \$ <u>90,000</u> |

Rent expense at December 31, 2009 amounted to \$32,121.

7. Note Payable - Bank

The Association has a line of credit facility totaling \$50,000 which was not utilized during the year 2009. The outstanding balance at December 31, 2009 was \$0. The loan is unsecured.

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

Notes to Financial Statements

8. *Unconditional Promise to Give*

The Association submitted an application and was allocated a grant from The Margaret A. Cargill Foundation during the year 2009. The grant document discloses that the Association will receive a total of \$50,000 over the next five years paid in yearly amounts of exactly \$10,000 each year.

The donor did not dictate in the agreement that the Association must meet any conditions in order to receive funds and therefore has been treated as an unconditional promise to give. Unconditional promises to give are recorded as receivables and revenue when received. The Association distinguishes between contributions received for each net asset category in accordance with donor-imposed restrictions. The promise to give as of December 31, 2009 are unconditional and due \$10,000 in 2010 and \$30,000 over the following three years. Promises to give to be received after 2009 are discounted at 5.5%. Management has determined that the pledges receivable are fully collectible; therefore, no allowance for uncollectible accounts is considered necessary as of December 31, 2009.

Unconditional promises to give at December 31, 2009, are as follows:

| | |
|---|------------------|
| Receivable in less than one year | \$ 10,000 |
| Receivable in one to five years | <u>30,000</u> |
| Total unconditional promises to give | \$ 40,000 |
| Less: discount to net present value | <u>(2,200)</u> |
| Net unconditional promises to give at December 31, 2009 | \$ <u>37,800</u> |

ASSOCIATION OF JEWISH FAMILY & CHILDREN'S AGENCIES, INC.

Schedule of Functional Expenses

Year ended December 31, 2009

| | Program Services | | | | | CEO/ Presidents' Council | Supporting Services | | Total 2009 | |
|------------------------------------|--------------------------|---------------------------|-------------------------|---------------------|---------------------------|--------------------------------|-------------------------------|-------------|---------------|---------------------------|
| | Information Gathering | Conferences & Meetings | Governmental Affairs | Executive Search | Service to Individuals | | Continental Representation | Fundraising | | Management and General |
| | | | | | | | | | | |
| Personnel expenses | | | | | | | | | | |
| Salaries and wages | \$ 119,606 | \$ 237,684 | \$ 51,509 | \$ 14,405 | \$ 14,623 | \$ 39,505 | \$ - | \$ 14,842 | \$ 45,289 | |
| Payroll taxes | 9,134 | 18,151 | 3,933 | 1,100 | 1,117 | 3,017 | - | 1,133 | 3,458 | |
| Group insurance | 22,190 | 44,097 | 9,556 | 2,673 | 2,713 | 7,329 | - | 2,754 | 8,402 | |
| | 150,930 | 299,932 | 64,998 | 18,178 | 18,453 | 49,851 | - | 18,729 | 57,149 | |
| Other Expenses | | | | | | | | | | |
| Dues and subscriptions | 1,488 | 2,958 | 641 | 179 | 182 | 492 | - | 185 | 564 | |
| Equipment lease and maintenance | 739 | 1,469 | 318 | 89 | 90 | 244 | - | 92 | 280 | |
| Insurance | 825 | 1,638 | 355 | 99 | 101 | 272 | - | 102 | 313 | |
| Meetings and conferences | 7,195 | 14,299 | 3,099 | 867 | 880 | 2,377 | 2,127 | 893 | 2,725 | |
| Occupancy | 8,276 | 16,446 | 3,564 | 997 | 1,012 | 2,733 | - | 1,027 | 3,134 | |
| Office supplies | 1,084 | 2,153 | 467 | 131 | 133 | 358 | - | 135 | 411 | |
| Miscellaneous | 1,187 | 2,359 | 511 | 143 | 145 | 392 | 4,384 | 147 | 449 | |
| Postage | 275 | 546 | 118 | 33 | 34 | 91 | - | 34 | 104 | |
| Printing | - | - | - | - | - | - | 5 | - | 5 | |
| Professional fees | 8,174 | 16,244 | 3,520 | 984 | 999 | 2,700 | 232 | 1,014 | 3,095 | |
| Telephone | 2,347 | 4,664 | 1,011 | 283 | 287 | 775 | 55 | 291 | 889 | |
| Canadian representation | 5,989 | 11,902 | 2,579 | 721 | 732 | 1,978 | - | 743 | 2,268 | |
| Washington representation | 4,451 | 8,845 | 1,917 | 536 | 544 | 1,470 | - | 552 | 1,685 | |
| Currency exchange | (77) | (153) | (33) | (9) | (9) | (25) | 6 | (10) | (29) | |
| Annual conference | - | 69,687 | - | - | - | - | - | - | - | |
| Goodman Award | - | - | - | - | 651 | - | - | - | 651 | |
| Agency Alliance of UJC | - | - | - | - | 6,605 | - | - | - | 6,605 | |
| CEO Search | - | - | - | 3,562 | - | - | - | - | 3,562 | |
| Bad debt expense | - | - | - | - | - | - | - | - | 34,440 | |
| Expenses before depreciation | 192,883 | 452,989 | 83,065 | 26,793 | 30,839 | 63,708 | 6,809 | 23,934 | 107,477 | |
| Depreciation | 425 | 844 | 183 | 51 | 52 | 140 | - | 53 | 161 | |
| Total expenses - 2009 | \$ 193,308 | \$ 453,833 | \$ 83,248 | \$ 26,844 | \$ 30,891 | \$ 63,848 | \$ 6,809 | \$ 23,987 | \$ 107,638 | |
| | | | | | | | | | \$ 990,406 | |