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Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

**A For the 2012 calendar year, or tax year beginning 09-01-2012 , 2012, and ending 08-31-2013**

**B** Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

**C** Name of organization
JEWISH FAMILY AND CHILDREN'S SERVICE OF MINNEAPOLIS

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
13100 WAYZATA BLVD NO 400

City or town, state or country, and ZIP + 4
MINNETONKA, MN 55305

**D Employer identification number**
41-0693860

E Telephone number
(952) 546-0616

**G** Gross receipts $ 7,156,831

**F** Name and address of principal officer
JUDY HALPER
13100 WAYZATA BLVD NO 400
MINNETONKA, MN 55305

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

**H(b)** Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

**J Website:** ▶ WWW JFCSMPLS ORG

**K** Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

**L** Year of formation 1910

**M** State of legal domicile MN

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities
TO SUPPORT PEOPLE OF ALL BACKGROUNDS TO REACH THEIR FULL POTENTIAL

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

Activities & Governance

| | | | |
|---|---|---|---|
| **3** | Number of voting members of the governing body (Part VI, line 1a) | **3** | 37 |
| **4** | Number of independent voting members of the governing body (Part VI, line 1b) | **4** | 37 |
| **5** | Total number of individuals employed in calendar year 2012 (Part V, line 2a) | **5** | 275 |
| **6** | Total number of volunteers (estimate if necessary) | **6** | 900 |
| **7a** | Total unrelated business revenue from Part VIII, column (C), line 12 | **7a** | 0 |
| **b** | Net unrelated business taxable income from Form 990-T, line 34 | **7b** | 0 |

| | | Prior Year | Current Year |
|---|---|---|---|
| Revenue **8** | Contributions and grants (Part VIII, line 1h) | 5,038,802 | 4,566,554 |
| **9** | Program service revenue (Part VIII, line 2g) | 2,098,479 | 1,808,112 |
| **10** | Investment income (Part VIII, column (A), lines 3, 4, and 7d ) | 330,557 | 502,759 |
| **11** | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 43,140 | 86,714 |
| **12** | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 7,510,978 | 6,964,139 |
| Expenses **13** | Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) | 1,445,249 | 775,384 |
| **14** | Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| **15** | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 5,183,878 | 4,796,023 |
| **16a** | Professional fundraising fees (Part IX, column (A), line 11e) | 29,780 | 0 |
| **b** | Total fundraising expenses (Part IX, column (D), line 25) ▶751,844 | | |
| **17** | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 1,212,023 | 1,157,112 |
| **18** | Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) | 7,870,930 | 6,728,519 |
| **19** | Revenue less expenses Subtract line 18 from line 12 | -359,952 | 235,620 |

| | | Beginning of Current Year | End of Year |
|---|---|---|---|
| Net Assets or Fund Balances **20** | Total assets (Part X, line 16) | 14,995,265 | 15,368,641 |
| **21** | Total liabilities (Part X, line 26) | 1,043,805 | 842,142 |
| **22** | Net assets or fund balances Subtract line 21 from line 20 | 13,951,460 | 14,526,499 |

## 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**

****** | 2014-03-24
Signature of officer | Date

JUDY HALPER CHIEF EXECUTIVE OFFICER
Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| XIAOYAN LUO | | | | P01305207 |

Firm's name ▶ CLIFTONLARSONALLEN LLP | Firm's EIN ▶ 41-0746749

Firm's address ▶ 220 SOUTH SIXTH STREET SUITE 300
MINNEAPOLIS, MN 55402 | Phone no (612) 376-4500

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

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III . . . . . ☑

**1** Briefly describe the organization's mission

INSPIRED BY THE WISDOM AND VALUES OF OUR TRADITION, WE SUPPORT PEOPLE OF ALL BACKGROUNDS TO REACH THEIR FULL POTENTIAL

**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 organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses $ 1,405,994 including grants of $ 334,696 ) (Revenue $ 548,419 )

AGING AND DISABILITY SERVICES - SEE SCHEDULE OAGING AND DISABILITY SERVICESJFCS PROVIDES SERVICES TO SENIORS WITH THE GOAL OF HELPING THEM TO REMAIN IN THEIR HOMES WITH THE SERVICES NECESSARY TO HELP THEM AGE IN PLACE WITH DIGNITY TO THAT END, L'CHAIM SENIOR SERVICES PROVIDES CASE MANAGEMENT, WHICH HELPS PEOPLE IDENTIFY AND PUT IN PLACE SERVICES TO ASSIST WITH CLEANING, SHOPPING, ERRANDS, FOOT CARE, AND BATHING AS NEEDED IN ADDITION WE PROVIDE CAREGIVER SUPPORT TO ASSIST THOSE CARING FOR A LOVED ONE, KOSHER MEALS ON WHEELS, TRANSPORTATION, AND IN HOME SERVICES VOLUNTEERS PROVIDE HOME VISITING, TELEPHONE REASSURANCE, HELP WITH BILL PAYING AND ORGANIZING PAPERS, TRANSPORTATION AND SHOPPING WE ALSO PROVIDE SPECIALIZED CASE MANAGEMENT SERVICES TO SENIORS WHO ARE SURVIVORS OF THE HOLOCAUST WE SERVED OVER 700 PEOPLE IN THIS PROGRAM LAST YEAR WE HAVE AN ADULT DAY SERVICES PROGRAM FOR PEOPLE WITH DEMENTIA WITH A CAPACITY OF 20 INDIVIDUALS AND A STAFF THAT PROVIDES STIMULATION AND RECREATION ON SITE AS WELL AS LOVING CARE, KOSHER MEALS AND CAREGIVER RESPITE, AND HELP TO FACILITATE A SUPPORT GROUP FOR CAREGIVERS OF PEOPLE WITH DEMENTIA LAST YEAR, WE SERVED 32 PEOPLE IN THIS PROGRAM OUR NATURALLY OCCURRING RETIREMENT COMMUNITY (NORC) IS BASED ON A COMMUNITY ORGANIZING MODEL, AND GIVES PEOPLE ACCESS TO RESOURCES IN THE COMMUNITIES OF HOPKINS AND ST LOUIS PARK WE HAVE HELPED TO ORGANIZE, FUND, AND STABILIZE CONGREGATIONAL NURSE PROGRAMS IN CHURCHES AND SYNAGOGUES IN ST LOUIS PARK AND HOPKINS AND IN A CHURCH AND A MOSQUE IN NORTH MINNEAPOLIS SIXTEEN HUNDRED PEOPLE ARE SERVED THROUGH OUR NORC PROGRAM, AND OVER 4,000 ARE SERVED BY OUR CONGREGATIONAL NURSES THE MINNEAPOLIS JEWISH INCLUSION PROGRAM FOR PEOPLE WITH DISABILITIES WORKS WITH SYNAGOGUES AND INSTITUTIONS TO CREATE A WELCOMING ATMOSPHERE FOR PEOPLE WITH DISABILITIES WE HAVE CREATED A GUIDEBOOK TO HELP ORGANIZATIONS WITH THIS PROCESS, AND OUR PROGRAM MANAGER MAKES PRESENTATIONS NATIONALLY SHE ALSO WORKS TO MAKE JEWISH DISABILITY AWARENESS MONTH VISIBLE THIS PROGRAM SERVES ALL INSTITUTIONS AND SYNAGOGUES IN OUR COMMUNITY CARING CONNECTIONS PROVIDES MONTHLY PROGRAMMING FOR INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES PROGRAMS INCLUDE EDUCATIONAL PROGRAMMING FOCUSED AROUND JEWISH HOLIDAYS, COMMUNITY CELEBRATIONS, A PASSOVER SEDER, AND A BOWLING OUTING STAFFED BY A YOUTH GROUP FROM A LOCAL TEMPLE WE WORK WITH MANY OF THE LOCAL SYNAGOGUES AND HAVE A CONTINGENT OF OUR CARING CONNECTIONS GROUP AT EVENTS AT VARIOUS CONGREGATIONS, SUCH AS CONCERTS OR PLAYS OVER 75 PEOPLE PARTAKE IN THESE PROGRAMS, AND ARE JOINED BY THEIR FAMILIES MANY OF THE PROGRAMS ARE STAFFED BY VOLUNTEERS

**4b** (Code ) (Expenses $ 1,331,916 including grants of $ 248,888 ) (Revenue $ 799,235 )

CAREER SERVICES - SEE SCHEDULE OCAREER SERVICESCAREER SERVICES HELPED MORE THAN 1,000 INDIVIDUALS OVERCOME BARRIERS TO EMPLOYMENT AND FIND MEANINGFUL WORK CAREER INITIATIVES HELPS PEOPLE WHO HAVE LOST THEIR JOBS, WHO ARE ENTERING THE WORKFORCE OR WHO WANT TO SEEK A BETTER JOB WE PROVIDE A HOST OF SERVICES, INCLUDING CAREER COUNSELING, INTERVIEW PREP, RESUME ENHANCEMENT, CAREER NETWORKING GROUPS, AND COACHING AS PEOPLE GO THROUGH THE PROCESS LAST YEAR WE SERVED 325 PEOPLE IN CAREER INITIATIVES THE MINNESOTA FAMILY INVESTMENT PROGRAM (MFIP) AND VOCATIONAL REHABILITATION PROGRAMS CONTINUE TO SERVE PEOPLE WITH SIGNIFICANT BARRIERS TO EMPLOYMENT, AND CONTINUE TO RECEIVE HIGH MARKS FOR MEETING INCREASINGLY AGGRESSIVE OUTCOMES LAST YEAR MFIP WORKED WITH 564 PEOPLE AND VOCATIONAL REHABILITATION WORKED WITH, AND PLACED 93 OUR MFIP PROGRAM IS ONE OF THE FEW IN THE COUNTY THAT HAS CONSISTENTLY MET ITS PAY FOR PERFORMANCE GOALS CAREER SERVICES SERVES WEST HENNEPIN RESIDENTS WHO HAVE LIMITED ACCESS TO EMPLOYMENT SERVICES TWENTY-FIVE OF THE 199 PEOPLE WHO WERE SERVED IN THIS PROGRAM FOUND EMPLOYMENT AT AN AVERAGE WAGE OF $14 00 PER HOUR CAREER SERVICES ALSO PROVIDES CAREER DEVELOPMENT AND EMPLOYMENT COUNSELING FOR COMMUNITY MEMBERS AT ANY STAGE OF THEIR CAREERS TESTING, COUNSELING, COACHING, AND JOB SEEKING SKILLS DEVELOPMENT WERE SERVICES PROVIDED TO MORE THAN 96 INDIVIDUALS LAST YEAR, AND OUR IRP PROJECT SERVED 54 PEOPLE LAST YEAR, EVALUATING THEM FOR ENROLLMENT IN TRAINING PROGRAMS, IN ORDER TO ENTER THE WORKFORCE OR UPGRADE THEIR SKILLS FOR LIVING WAGE EMPLOYMENT WITH A CONTRACT FROM HENNEPIN COUNTY, WE ARE NOW PROVIDING EMPLOYMENT SERVICES TO JOB SEEKERS WHO ARE OVER 50 WE ASSIST THEM WITH A NETWORKING GROUP, RESUME PREPARATION, INTERVIEWING SKILLS AND PRESENTATIONS FROM EMPLOYERS WE SERVED OVER 170 PEOPLE, MANY OF WHOM HAVE FOUND WORK CAREER SERVICES ALSO ADMINISTERS OUR COLLEGE SCHOLARSHIP PROGRAM, WHICH IS FUNDED BY ENDOWMENTS AT THE FEDERATION AND JFCS THIRTY-TWO SCHOLARSHIPS WERE AWARDED LAST YEAR WE ALSO ASSIST STUDENTS AND FAMILIES WHO ARE CONSIDERING AND EVALUATING COLLEGE CHOICES WE ARE IN THE PROCESS OF LAUNCHING A PROGRAM CALLED IT PATHWAYS, IN COOPERATION WITH IT FUTURES, AN ORGANIZATION THAT PROVIDES COMPTIA CERTIFICATION TO INDIVIDUALS, FOCUSING ON THOSE WHO ARE TRADITIONALLY NOT IN THIS INDUSTRY (WOMEN, VETERANS, AND PEOPLE OF COLOR), AND TRAINS THEM FOR POSITIONS IN THE COMPUTER SERVICE INDUSTRY WE WORK WITH INDIVIDUALS TO PREPARE THEM FOR THE TRAINING AND TO HELP PLACE THEM, ONCE THEY HAVE COMPLETED THE TRAINING AND A 6 MONTH PAID INTERNSHIP

**4c** (Code ) (Expenses $ 960,132 including grants of $ 148,494 ) (Revenue $ 460,458 )

CLINICAL AND CASE MANAGEMENT SERVICES - SEE SCHEDULE OCLINICAL AND CASE MANAGEMENT SERVICESCLINICAL AND CASE MANAGEMENT SERVICES ARE COMPOSED OF COUNSELING, INFORMATION AND RESOURCE CONNECTION, LICENSING SUPERVISION, MENTAL HEALTH SUPPORT SERVICES (MHSS), IMMIGRANT AND REFUGEE SERVICES (RESETTLEMENT AND POST-RESETTLEMENT), EMERGENCY FINANCIAL ASSISTANCE AND THE JEWISH FREE LOAN PROGRAM JFCS PROVIDES COUNSELING SERVICES TO INDIVIDUALS AND FAMILIES PEOPLE ARE SEEN AS INDIVIDUALS, COUPLES AND FAMILIES CHILDREN ARE ALSO SEEN FOR THERAPY CLIENTS ARE REFERRED FROM OTHER PROGRAMS WITHIN THE AGENCY, FROM OTHER AGENCIES OR ARE SELF-REFERRED DURING THIS YEAR, 219 INDIVIDUALS WERE SEEN FOR MULTIPLE SESSIONS EACH OUR INTAKE AND REFERRAL SERVICES (IRC) WORKED WITH OVER 1,900 CALLERS, PROVIDING THEM REFERRALS, RESOURCES AND EMERGENCY FINANCIAL ASSISTANCE LAST YEAR WE DISTRIBUTED 450 GRANTS TO MORE THAN 347 INDIVIDUALS, FOR A TOTAL OF $158,655 THESE FUNDS ARE USED FOR HELP WITH RENT, UTILITIES, CAR REPAIR, MEDICAL BILLS, TRANSPORTATION COSTS AND FOOD FOR NON-FINANCIAL ISSUES, CALLERS ARE REFERRED TO EITHER A JFCS PROGRAM, IF IT IS APPROPRIATE, OR TO ANOTHER PROGRAM IN THE COMMUNITY, SHOULD IT BETTER MEET THE CALLERS' NEEDS STAFF MEMBERS (WHO ARE ALL CLINICIANS) ALSO PROVIDE FAMILY CONSULTATIONS, WHERE MEMBERS OF A FAMILY ARE BROUGHT TOGETHER TO DISCUSS OPTIONS THAT MIGHT BE AVAILABLE TO AN AGING PARENT, A SIBLING WITH MENTAL ILLNESS, A CHILD WITH DRUG OR ALCOHOL PROBLEMS, OR ANY NUMBER OF OTHER ISSUES THESE MEETINGS ARE STAFFED BY A TEAM MOST APPROPRIATE TO THE ISSUES, AND ARE MOST OFTEN ONE MEETING, WHICH CAN RESULT IN REFERRAL OR INTAKE DEPENDING ON THE SITUATION WE ALSO PROVIDE JEWISH FREE LOANS FOR INDIVIDUALS IN THE JEWISH COMMUNITY WITH A SPECIFIC NEED, WHO ARE ABLE TO PROVIDE A CO-SIGNER WE CURRENTLY HAVE 33 LOANS OUT, FOR A TOTAL OF $97,620 PEOPLE WITH SEVERE AND PERSISTENT MENTAL ILLNESS ARE SEEN THROUGH OUR MENTAL HEALTH SUPPORT SERVICES (MHSS) PROGRAM THEY ARE PROVIDED WITH CASE MANAGEMENT, ASSISTANCE WITH ACCESS TO RESOURCES, ASSISTANCE WITH HOUSING, EMPLOYMENT, MEDICATION MANAGEMENT, EMERGENCY FINANCIAL ASSISTANCE, AND SUPPORT AND ENCOURAGEMENT THEY ALSO PARTICIPATE IN HOLIDAY CELEBRATIONS AND A HOLIDAY GIFT PROGRAM, WHICH ARE "STAFFED" BY VOLUNTEERS WE SERVED 170 PEOPLE IN THIS PROGRAM LAST YEAR WE ALSO ADDED WAIVERED SERVICES TO THIS PROGRAM FOR PEOPLE WHO ARE ON A CADI (COMMUNITY ALTERNATIVES FOR DISABLED INDIVIDUALS) WAIVER WE ARE SERVING 68 PEOPLE THROUGH THIS WAIVER AND THEY RECEIVED SIMILAR SERVICES TO THOSE IN OUR MHSS PROGRAM OUR HEALING PROGRAM PROVIDES VOLUNTEERS WHO VISIT JEWISH CLIENTS IN THE HOSPITAL, IN HOSPICE AND IN THEIR HOMES, WHEN THEY ARE FACING SERIOUS ILLNESS, RECOVERY FROM SURGERY OR END OF LIFE THESE VOLUNTEERS PROVIDE SUPPORT TO THE CLIENT AND THE FAMILY AT A VERY DIFFICULT TIME, AND THEIR WORK IS AN INVALUABLE RESOURCE TO THE COMMUNITY LAST YEAR 425 PEOPLE WERE SERVED BY VOLUNTEERS IN THIS PROGRAM

(Code ) (Expenses $ 393,806 including grants of $ 13,715 ) (Revenue $ 0 )

COMMUNITY SERVICES OUR JEWISH DOMESTIC ABUSE COLLABORATIVE SERVES JEWISH WOMEN WHO ARE SURVIVORS OF DOMESTIC VIOLENCE SITUATIONS WE PROVIDE A SUPPORT GROUP, COMMUNITY EDUCATION AND WE TRAIN AND SUPPORT ADVOCATES FOR JEWISH WOMEN, ALL OF WHOM ARE PAIRED WITH A SURVIVOR WE ASSIST 25 SURVIVORS OF DOMESTIC VIOLENCE ON AN ON-GOING BASIS OUR BEYOND SAFETY PROGRAM PROVIDES SPECIALIZED VOCATIONAL ASSISTANCE TO WOMEN WHO HAVE LEFT ABUSIVE SITUATIONS, AND ARE WORKING TO GET THEIR LIVES BACK ON TRACK TO BE ABLE TO PROVIDE FOR THEMSELVES AND THEIR CHILDREN EACH WOMAN IN THIS PROGRAM IS SUPPORTED BY A VOLUNTEER ADVOCATE LAST YEAR, WE SERVED 21 WOMEN IN THIS PROGRAM OUR HEALTHY YOUTH-HEALTHY COMMUNITIES PROGRAM WORKS WITH YOUTH IN THE COMMUNITY TO PROMOTE PRO-SOCIAL BEHAVIORS AND CREATE AWARENESS OF ISSUES THAT YOUNG PEOPLE FACE TODAY IT ALSO ACTS AS A FORUM TO DISCUSS MENTAL HEALTH ISSUES YOUTH OR A FAMILY MEMBER MAY BE EXPERIENCING DURING THE PAST YEAR, OUR COORDINATOR CONTINUED TO WORK WITH THE STUDENT ADVISORY BOARD, WHICH BRINGS IDEAS AND INFORMATION ABOUT NEEDED PROGRAMMING FOR TEENS AND PROVIDED PROGRAMMING AT HILLEL, ST PAUL TALMUD TORAH DAY SCHOOL, HEILICHER MINNEAPOLIS JEWISH DAY SCHOOL, A JEWISH SORORITY AT THE U OF MN, AND TO YOUTH GROUPS AT AREA SYNAGOGUES TOPICS INCLUDED DRUGS AND ALCOHOL, TEEN DATING HEALTHY RELATIONSHIPS, DEPRESSION AND SUICIDE PREVENTION, BODY IMAGE, HEALTHY SEXUALITY, STRESS AND ANXIETY SHE HAS ALSO FACILITATED A ROSH CHODESH GROUP (ROSH CHODESH IS A MONTHLY WOMEN'S HOLIDAY) FOR 12-13 YEAR OLDS AT BETH EL SYNAGOGUE, AND HAS BEGUN A COMMUNITY-WIDE ROSH CHODESH GROUP FOR YOUNGER GIRLS WE SERVE 400 YOUTH IN THIS PROGRAM EACH YEAR WE ARE CURRENTLY IN THE PROCESS OF DEVELOPING A CURRICULUM WHICH ADDRESSES ISSUES OF BULLYING AND THIS WILL BE INTEGRATED INTO OUR WORKSHOPS OUR MENTAL HEALTH EDUCATION PROGRAM IS DEDICATED TO RAISING AWARENESS ABOUT MENTAL ILLNESS AND TO REDUCING THE STIGMA EXPERIENCED BY PEOPLE WITH MENTAL ILLNESS AND THEIR FAMILIES IN THE JEWISH COMMUNITY THE PRINCIPAL EVENT OF THIS PROGRAM IS OUR FALL MENTAL HEALTH EDUCATION CONFERENCE DURING FISCAL YEAR 2013, THE CONFERENCE, OUR 11TH, WAS ON NOVEMBER 13, 2012 AND ONCE AGAIN, ATTRACTED MORE THAN 500 ATTENDEES KEYNOTE SPEAKER WAS MARYA HORNBACHER, AN AWARD-WINNING AUTHOR, WHO SPOKE ABOUT HER EXPERIENCES WITH BI-POLAR DISEASE AND ANOREXIA AS PART OF THE WEEKEND MIXED BLOOD THEATER PROVIDED FREE TICKETS TO THE MUSICAL NEXT TO NORMAL, WHICH ADDRESSES BI-POLAR DISEASE AND WAS FOLLOWED BY A COMMUNITY FORUM THERE WERE ALSO 22 WORKSHOPS ON VARIOUS TOPICS FOCUSED ON MENTAL HEALTH THE PROGRAM ALSO PROVIDES WORKSHOPS ON ALZHEIMER'S DISEASE THROUGHOUT THE COMMUNITY AND AN ONGOING SUPPORT GROUP FOR CAREGIVERS OF PEOPLE WITH ALZHEIMER'S DISEASE IN ST PAUL LAST YEAR WE SERVED 750 PEOPLE THOUGH THIS PROGRAM AS WE HAVE IN THE PREVIOUS YEAR J-PRIDE ORGANIZES ACTIVITIES IN THE JEWISH LGBT COMMUNITY, FOCUSING ON HAVING A PRESENCE AT THE GAY PRIDE FESTIVAL AND DEMONSTRATING THE JEWISH COMMUNITY SUPPORT FOR ISSUES THAT AFFECT LGBT INDIVIDUALS AND FAMILIES WE ARE JUST COMPLETING A SURVEY OF THE LGBT COMMUNITY TO DETERMINE ON-GOING NEEDS IN THE COMMUNITY AND WAYS THAT WE MIGHT ADDRESS THEM THIS PAST YEAR, WITH FUNDS FROM A GENEROUS DONOR, WE WERE ABLE TO COMPLETE A NEEDS ASSESSMENT, AND HIRE A PART-TIME COORDINATOR TO ADDRESS THOSE NEEDS IDENTIFIED BY MEMBERS OF THE LGBT COMMUNITY WE HAVE HAD SEVERAL FUNCTIONS, AND EXCELLENT PARTICIPATION OUR VOLUNTEER RESOURCES PROGRAM RECRUITS, ASSESSES, MATCHES, TRAINS, AND SUPPORTS OVER 900 VOLUNTEERS EACH YEAR OUR VOLUNTEERS WORK IN EVERY FACET OF THE AGENCY, INCLUDING OUR HOLIDAY GIFT PROGRAM, OUR ANNUAL BENEFIT, DIRECT SERVICES AND OFFICE SUPPORT OUR HAG SAMEACH (HAPPY HOLIDAY) PROGRAM SERVED OVER 1,000 INDIVIDUALS AT HANUKKAH AND ANOTHER 50 FAMILIES AT PASSOVER OVER 300 VOLUNTEERS WORKED ON THESE PROJECTS OUR VOLUNTEERS ALSO STAFF ALL OF OUR SEDERS AND HANUKKAH PARTIES FOR CLIENTS THEY DRIVE THEM TO THE EVENT, SERVE, AND HELP THEM FEEL WELCOME AND INCLUDED VOLUNTEERS ANSWER OUR TRANSPORTATION RESERVATION LINE EVERY DAY, AND ASSIST WITH PROJECTS, SUCH AS MAILINGS THEY SERVE AS HOME VISITORS, TELEPHONE OUTREACH VOLUNTEERS FOR SENIORS AND PEOPLE WITH MENTAL ILLNESS, ACT AS BIG BROTHERS AND SISTERS, VISIT PEOPLE WHO ARE ILL OR IN HOSPICE, PACK OUR "BLIZZARD BAGS" (FOR KOSHER MEALS ON WHEELS CLIENTS, IF WEATHER PREVENTS A DELIVERY) IN ADDITION, THEY PLAN AND STAFF OUR ANNUAL BENEFIT, AND OUR ANNUAL MEETING, AND SERVE ON OUR BOARD OF DIRECTORS AND A HOST OF AGENCY COMMITTEES OUR VOLUNTEERS PROVIDE OVER 40,000 HOURS OF SERVICE TO THE ORGANIZATION, AND WITHOUT THEIR DEDICATION, WE WOULD NOT BE ABLE TO CARRY OUT MANY ACTIVITIES AND SERVICES AS WE DO

(Code ) (Expenses $ 599,905 including grants of $ 29,591 ) (Revenue $ )

CHILDREN'S SERVICESTHE ACT PROGRAM HELPS CHILDREN BECOME MORE SUCCESSFUL LEARNERS ACT OFFERS FOUR SERVICES -FAMILY SUPPORT SERVICES WHICH ASSIST FAMILIES IN SOLVING PROBLEMS RELATED TO HOUSING, TRANSPORTATION, OR ANY ISSUE THAT MIGHT INHIBIT A CHILD IN GROWING AND DEVELOPING WITHIN THE SCHOOL WE SERVE 60 FAMILIES ANNUALLY -INDIVIDUAL AND GROUP COUNSELING FOR CHILDREN AT SCHOOL, AFTER SCHOOL PROGRAMS ARE ALSO PROVIDED 50 CHILDREN PARTICIPATE -VOLUNTEER MENTORS, "LUNCH BUDDIES" AND TUTORS FOR CHILDREN WHO COULD BENEFIT FROM A SUPPORTIVE RELATIONSHIP WITH A CARING ADULT CURRENTLY 35 CHILDREN ARE PAIRED FAMILY LIFE EDUCATION PRESENTS PROGRAMS WHICH ARE FOCUSED ON PREVENTION EXAMPLES INCLUDE PARENTING AND GRAND PARENTING INTERFAITH FAMILIES OUR PROGRAM MANAGER PRESENTED A SERIES ON GRIEF, WHICH ATTRACTED MANY ATTENDEES, AND SHE FACILITATES A SUPPORT GROUP FOR CAREGIVERS OF PEOPLE WITH DEMENTIA ADDITIONALLY, SHE MAKES PRESENTATIONS AS REQUESTED IN THE AREAS OF DIVORCE, PARENTING, BULLYING, FOR EXAMPLE SHE ALSO HAS A COLUMN IN OUR EDIRECTIONS, ASKBARBARA, WHICH RESPONDS TO PARENTING ISSUES IN TOTAL, 550 PEOPLE WERE SERVED IN THIS PROGRAM THE PARENT-CHILD HOME PROGRAM IS A HOME VISITING, EARLY LITERACY PROGRAM, OF WHICH JFCS IS A REPLICATION SITE THIS PROGRAM HAS BEEN IN PLACE SINCE THE MID-SIXTIES, IS EVIDENCED-BASED AND SHOWS PROVEN SUCCESS IN SCHOOL READINESS AND IN HIGH SCHOOL GRADUATION RATES HOME VISITORS SPEND ONE HALF HOUR TWICE PER WEEK, 30 WEEKS PER YEAR, VISITING A FAMILY THE FIRST VISIT THEY TAKE AN EDUCATIONAL TOY OR BOOK AND MODEL ITS USE WITH THE CHILD THE SECOND VISIT, THE VISITOR WATCHES THE PARENT INTERACT WITH THE CHILD AROUND THE TOY OR BOOK AND GIVES ENCOURAGEMENT TO THE INTERACTION THE PROGRAM TEACHES PARENTS TO BE THEIR CHILDREN'S PRIMARY EDUCATOR AND CHILDREN WHO HAVE HAD THIS PROGRAM, ALTHOUGH THEY COME FROM FAMILIES THAT ARE BOTH EDUCATIONALLY AND ECONOMICALLY DISADVANTAGED, GRADUATE FROM HIGH SCHOOL AT THE SAME RATE AS THEIR MIDDLE CLASS PEERS PCHP HAS SERVED OVER 160 FAMILIES TO DATE AND IS SERVING 100 FAMILIES IN THE CURRENT 2ND YEAR COHORT LAST YEAR, WE "GRADUATED" 36 FAMILIES, AND ARE CURRENTLY FOLLOWING UP WITH FAMILIES WHOSE CHILDREN ARE NOW IN KINDERGARTEN AND FIRST GRADE WITH VERY PROMISING OUTCOMES OUR JEWISH BIG BROTHER/BIG SISTER PROGRAM MATCHES JEWISH ADULTS WITH CHILDREN AGES 5 THROUGH HIGH SCHOOL, TO PROVIDE THEM WITH A MENTOR WHO MEETS WITH THEM TWO TO THREE TIMES PER MONTH TO SPEND TIME TOGETHER DOING ACTIVITIES, HAVING CONVERSATION, AND BEING A FRIEND THIS PROGRAM ALSO PLACES SUPERVISED TEENS WITH A "LITTLE," AND MATCHES MOMS WHO HAVE ISSUES IN COMMON THE PROGRAM HAS APPROXIMATELY 60 MATCHES AT ANY GIVEN TIME AND MATCHES OFTEN LAST 5-10 YEARS HALF OF THE CHILDREN IN THE PROGRAM ARE CHILDREN WITH DISABILITIES JFCS OFFERS PJ LIBRARY, WHICH PROVIDES AGE APPROPRIATE BOOKS WITH JEWISH CONTENT FOR CHILDREN, AGES ONE THROUGH EIGHT AND DESIGNS PROGRAMS RELATED TO THE BOOKS FAMILIES ARE READING WE HAVE OVER 800 CHILDREN ENROLLED IN PJ LIBRARY, AND ATTENDANCE AT OUR PROGRAMS HAS BEEN FROM 25-100, WITH MOST PROGRAMS ATTRACTING AROUND 60 YOUNG, OFTEN INTERFAITH FAMILIES EACH YEAR, WITH FUNDING FROM DEDICATED ENDOWMENT FUNDS AND FUNDS FROM THE POHLAND FOUNDATION, WE PROVIDE OVER 100 CHILDREN SCHOLARSHIPS FOR CAMP THESE RANGE FROM FULL SCHOLARSHIPS TO PARTIAL SCHOLARSHIPS AND ARE FOR A HOST OF CAMPS, BOTH JEWISH AND NON-JEWISH, AS LONG AS THEY ARE ACCREDITED

**4d** Other program services (Describe in Schedule O )
(Expenses $ 993,711 including grants of $ 43,306 ) (Revenue $ )

**4e** **Total program service expenses** ▶ 4,691,753

## 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* | 1 | Yes | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)? | 2 | Yes | |
| 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* | 3 | | No |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | | No |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | No |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | No |
| 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* | 7 | | No |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | No |
| 9 | Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | No |
| 10 | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | Yes | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.* | 11a | Yes | |
| b | Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | 11b | | No |
| c | Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | | No |
| d | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | Yes | |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | Yes | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | Yes | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | | No |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | Yes | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | No |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | No |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | | No |
| 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, Parts II and IV* | 15 | | No |
| 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, Parts III and IV* | 16 | | No |
| 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 (see instructions)* | 17 | | No |
| 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* | 18 | Yes | |
| 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* | 19 | Yes | |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | No |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |

**Part IV Checklist of Required Schedules** *(continued)*

| | | | | |
|---|---|---|---|---|
| **21** | Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | **21** | Yes | |
| **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? *If "Yes," complete Schedule I, Parts I and III* | **22** | Yes | |
| **23** | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | **23** | Yes | |
| **24a** | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25* | **24a** | | No |
| **b** | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | **24b** | | |
| **c** | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | **24c** | | |
| **d** | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | **24d** | | |
| **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? *If "Yes," complete Schedule L, Part I* | **25a** | | No |
| **b** | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | **25b** | | No |
| **26** | Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II* | **26** | Yes | |
| **27** | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | **27** | | No |
| **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) | | | |
| **a** | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | **28a** | | No |
| **b** | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | **28b** | | No |
| **c** | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV* | **28c** | | No |
| **29** | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | **29** | Yes | |
| **30** | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | **30** | | No |
| **31** | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | **31** | | No |
| **32** | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | **32** | | No |
| **33** | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I* | **33** | Yes | |
| **34** | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | **34** | Yes | |
| **35a** | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | **35a** | Yes | |
| **b** | If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | **35b** | | No |
| **36** | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | **36** | | No |
| **37** | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | **37** | | No |
| **38** | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O | **38** | Yes | |

## Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . . . ☐

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . | 1a | 17 | | |
| b | Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . . | 1c | | | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . . | 2a | 275 | | |
| 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 (see instructions) | 2b | | Yes | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year? . . . | 3a | | | No |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O* . . . . . | 3b | | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . | 4a | | | No |
| b | If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . | 5a | | | No |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | | No |
| c | If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . . | 5c | | | |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . | 6a | | | No |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . | 6b | | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | | |
| a | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? . . . . . | 7a | | Yes | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . . | 7b | | Yes | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . | 7c | | | No |
| d | If "Yes," indicate the number of Forms 8282 filed during the year . . . . | 7d | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . | 7e | | | No |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . | 7f | | | No |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . | 7g | | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . | 7h | | | |
| 8 | **Sponsoring organizations maintaining donor advised funds 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? . . . . . | 8 | | | |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | |
| a | Did the organization make any taxable distributions under section 4966? . . . . . | 9a | | | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? . . . . . | 9b | | | |
| 10 | **Section 501(c)(7) organizations.** Enter | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 . . . | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | **Section 501(c)(12) organizations.** Enter | | | | |
| a | Gross income from members or shareholders . . . . . | 11a | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . . | 11b | | | |
| 12a | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . . | 12b | | | |
| 13 | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O | 13a | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . | 13b | | | |
| c | Enter the amount of reserves on hand . . . . . | 13c | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? . . . . . | 14a | | | No |
| b | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . . | 14b | | | |

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

Check if Schedule O contains a response to any question in this Part VI . . . . . ☑

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| **1a** | Enter the number of voting members of the governing body at the end of the tax year . . . . . | **1a** | 37 | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O | | | | |
| **b** | Enter the number of voting members included in line 1a, above, who are independent . . . . . | **1b** | 37 | | |
| **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** | | | No |
| **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** | | | No |
| **4** | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . | **4** | | | No |
| **5** | Did the organization become aware during the year of a significant diversion of the organization's assets? . | **5** | | | No |
| **6** | Did the organization have members or stockholders? . . . . . | **6** | | Yes | |
| **7a** | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . . | **7a** | | Yes | |
| **b** | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . | **7b** | | | No |
| **8** | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | | | |
| **a** | The governing body? . . . . . | **8a** | | Yes | |
| **b** | Each committee with authority to act on behalf of the governing body? . . . . . | **8b** | | Yes | |
| **9** | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . . . . | **9** | | | No |

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

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

## Section C. Disclosure

**17** List the States with which a copy of this Form 990 is required to be filed ▶ MN

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

☑ Own website ☑ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

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

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

▶ BETH TOSO 13100 WAYZATA BLVD NO 400 MINNETONKA, MN (952) 546-0616

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

Check if Schedule O contains a response to any question in this Part VII . . . . . ☐

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

**1a** Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (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 | | | |
| See Additional Data Table | | | | | | | | | | |
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**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (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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| **1b** **Sub-Total** . . . . . ▶ | | | | | | | | | | |
| **c** **Total from continuation sheets to Part VII, Section A** . . . . ▶ | | | | | | | | | | |
| **d** **Total (add lines 1b and 1c)** . . . . . ▶ | | | | | | | | 345,884 | 0 | 49,993 |

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

| | | | Yes | No |
|---|---|---|---|---|
| **3** | Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* . . . . . | **3** | | No |
| **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* . . . . . | **4** | Yes | |
| **5** | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* . . . . . | **5** | | No |

## Section B. Independent Contractors

**1** Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

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

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

## Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII . . . . . ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a 1,508,924 | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c 365,785 | | | | |
| | d | Related organizations | 1d | | | | |
| | e | Government grants (contributions) | 1e 655,595 | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f 2,036,250 | | | | |
| | g | Noncash contributions included in lines 1a-1f $ | 143,703 | | | | |
| | h | **Total.** Add lines 1a-1f | ▶ | 4,566,554 | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a | PROGRAM SERVICE FEES | 900099 | 1,106,232 | 1,106,232 | | |
| | b | GOVERNMENT CONTRACTS | 900099 | 701,880 | 701,880 | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f | All other program service revenue | | | | | |
| | g | **Total.** Add lines 2a–2f | ▶ | 1,808,112 | | | |
| | 3 | Investment income (including dividends, interest, and other similar amounts) | ▶ | 224,835 | | | 224,835 |
| | 4 | Income from investment of tax-exempt bond proceeds | ▶ | | | | |
| | 5 | Royalties | ▶ | | | | |
| | | | (i) Real / (ii) Personal | | | | |
| | 6a | Gross rents | 2,400 | | | | |
| | b | Less rental expenses | 0 | | | | |
| | c | Rental income or (loss) | 2,400 | | | | |
| | d | Net rental income or (loss) | ▶ | 2,400 | | | 2,400 |
| | | | (i) Securities / (ii) Other | | | | |
| | 7a | Gross amount from sales of assets other than inventory | 287,476 | | | | |
| | b | Less cost or other basis and sales expenses | 0 / 9,552 | | | | |
| | c | Gain or (loss) | 287,476 / -9,552 | | | | |
| | d | Net gain or (loss) | ▶ | 277,924 | | | 277,924 |
| Other Revenue | 8a | Gross income from fundraising events (not including $ 365,785 of contributions reported on line 1c) See Part IV, line 18 | a 195,142 | | | | |
| | b | Less direct expenses | b 167,864 | | | | |
| | c | Net income or (loss) from fundraising events | ▶ | 27,278 | | | 27,278 |
| | 9a | Gross income from gaming activities See Part IV, line 19 | a 39,325 | | | | |
| | b | Less direct expenses | b 15,276 | | | | |
| | c | Net income or (loss) from gaming activities | ▶ | 24,049 | | | 24,049 |
| | 10a | 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 | | | | |
| | 11a | MISCELLANEOUS REVENUE | 900099 | 32,987 | | | 32,987 |
| | b | | | | | | |
| | c | | | | | | |
| | d | All other revenue | | | | | |
| | e | **Total.** Add lines 11a–11d | ▶ | 32,987 | | | |
| | 12 | **Total revenue.** See Instructions | ▶ | 6,964,139 | 1,808,112 | 0 | 589,473 |

## Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX . . . . . ☐

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|
| 1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21 | 24,314 | 24,314 | | |
| 2 Grants and other assistance to individuals in the United States See Part IV, line 22 | 751,070 | 751,070 | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees . . . . | 414,138 | 55,000 | 298,308 | 60,830 |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . | | | | |
| 7 Other salaries and wages | 3,528,211 | 2,559,321 | 511,379 | 457,511 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . | 72,166 | 62,468 | 4,305 | 5,393 |
| 9 Other employee benefits . . . . . | 436,721 | 315,177 | 68,662 | 52,882 |
| 10 Payroll taxes . . . . . | 344,787 | 248,633 | 57,211 | 38,943 |
| 11 Fees for services (non-employees) | | | | |
| a Management . . . . . | | | | |
| b Legal . . . . . | 1,224 | | 1,224 | |
| c Accounting . . . . . | 36,161 | 568 | 35,593 | |
| d Lobbying . . . . . | | | | |
| e Professional fundraising services See Part IV, line 17 | | | | |
| f Investment management fees . . . . . | 91,932 | | 91,932 | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . . | 163,097 | 101,284 | 48,713 | 13,100 |
| 12 Advertising and promotion . . . . | 12,583 | 8,323 | 3,553 | 707 |
| 13 Office expenses . . . . . | 229,683 | 138,960 | 50,243 | 40,480 |
| 14 Information technology . . . . . | | | | |
| 15 Royalties . . | | | | |
| 16 Occupancy . . . . . | 218,678 | 171,967 | 26,278 | 20,433 |
| 17 Travel . . . . . | 132,652 | 121,271 | 9,007 | 2,374 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . . | | | | |
| 19 Conferences, conventions, and meetings . . . . | 67,714 | 23,758 | 20,131 | 23,825 |
| 20 Interest . . . . . | | | | |
| 21 Payments to affiliates . . . . . | | | | |
| 22 Depreciation, depletion, and amortization . . . . . | 51,703 | 36,155 | 9,665 | 5,883 |
| 23 Insurance . . . . . | 14,781 | | 14,781 | |
| 24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O ) | | | | |
| a EQUIPMENT & MAINTENANCE | 58,853 | 26,154 | 16,308 | 16,391 |
| b MEMBERSHIP DUES | 33,555 | 22,831 | 7,357 | 3,367 |
| c MISCELLANEOUS | 29,473 | 14,535 | 6,240 | 8,698 |
| d STAFF DEVELOPMENT | 15,023 | 9,964 | 4,032 | 1,027 |
| e All other expenses | | | | |
| 25 **Total functional expenses.** Add lines 1 through 24e | 6,728,519 | 4,691,753 | 1,284,922 | 751,844 |
| 26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) | | | | |

**Part X Balance Sheet**

Check if Schedule O contains a response to any question in this Part X . . . . . ☐

| | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest-bearing | | 382,466 | 1 | 263,063 |
| | 2 | Savings and temporary cash investments | | 12,418 | 2 | 29,101 |
| | 3 | Pledges and grants receivable, net | | 2,725,215 | 3 | 2,550,700 |
| | 4 | Accounts receivable, net | | 187,187 | 4 | 226,079 |
| | 5 | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L | | 3,125 | 6 | 833 |
| | 7 | Notes and loans receivable, net | | 120,649 | 7 | 106,834 |
| | 8 | Inventories for sale or use | | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 114,350 | 9 | 113,927 |
| | 10a | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 10a 1,229,414 | | | |
| | b | Less accumulated depreciation | 10b 1,079,982 | 160,132 | 10c | 149,432 |
| | 11 | Investments—publicly traded securities | | 8,441,731 | 11 | 9,335,631 |
| | 12 | Investments—other securities See Part IV, line 11 | | 39,588 | 12 | 57,307 |
| | 13 | Investments—program-related See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets See Part IV, line 11 | | 2,808,404 | 15 | 2,535,734 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | | 14,995,265 | 16 | 15,368,641 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 439,928 | 17 | 416,495 |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | 239,450 | 19 | 230,340 |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow or custodial account liability Complete Part IV of Schedule D | | | 21 | |
| | 22 | Loans and other 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 | | 196,317 | 23 | 30,936 |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D | | 168,110 | 25 | 164,371 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 1,043,805 | 26 | 842,142 |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.** | | | | |
| | 27 | Unrestricted net assets | | 1,779,556 | 27 | 2,335,375 |
| | 28 | Temporarily restricted net assets | | 8,180,826 | 28 | 8,133,901 |
| | 29 | Permanently restricted net assets | | 3,991,078 | 29 | 4,057,223 |
| | | **Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ 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 or equipment fund | | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | | 32 | |
| | 33 | Total net assets or fund balances | | 13,951,460 | 33 | 14,526,499 |
| | 34 | Total liabilities and net assets/fund balances | | 14,995,265 | 34 | 15,368,641 |

## Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☑

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 6,964,139 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 6,728,519 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | 235,620 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 13,951,460 |
| 5 | Net unrealized gains (losses) on investments | 5 | 671,679 |
| 6 | Donated services and use of facilities | 6 | -344,334 |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 12,074 |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 14,526,499 |

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☐

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | No |
| | If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | Yes | |
| | If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis | | | |
| c | If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c | Yes | |
| | If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | | No |
| 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 | | |

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 41-0693860

**Name:** JEWISH FAMILY AND CHILDREN'S SERVICE OF MINNEAPOLIS

### Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (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 | | | |
| ZACK HOWARD<br>PRESIDENT | 4 00<br>0 00 | X | | X | | | | 0 | 0 | 0 |
| FEUER SHERRI<br>DIRECTOR, VP FUND DEVELOPMENT | 3 00<br>0 00 | X | | X | | | | 0 | 0 | 0 |
| KOHN EILEEN<br>DIRECTOR, VP MARKETING | 3 00<br>0 00 | X | | X | | | | 0 | 0 | 0 |
| RHEIN NANCY<br>DIRECTOR, VP BOARD DEVELOPMENT | 3 00<br>0 00 | X | | X | | | | 0 | 0 | 0 |
| RUBENSTEIN MARC<br>DIRECTOR, VP INVESTMENT | 3 00<br>0 00 | X | | X | | | | 0 | 0 | 0 |
| SILVERSTEIN ANDREW<br>DIRECTOR, VP FINANCE & HR | 3 00<br>0 00 | X | | X | | | | 0 | 0 | 0 |
| LANDY ROBIN<br>DIRECTOR, PAST PRESIDENT | 2 00<br>1 00 | X | | X | | | | 0 | 0 | 0 |
| AIZMAN AARAH<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| BARIN JEFF<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| BASS JASON<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| BENOWITZ JON<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| BESIKOF KEVIN<br>DIRECTOR | 3 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| BLATT ARNOLD<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| FINN ANDY<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| GILBERT ALAN<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| GINSBURG ROY<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| GOLDBLOOM LYNN<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| GORDON TERRI<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| GRABOW KAREN<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| ISAACS MINDY<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| KALIN JEREMY<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| KESSEL JUDY<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| KOHLER GARY<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| KRIKAVA STEVEN<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| LEVIN NATALIE<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |

## Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (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 | | | |
| LIPSHUTZ MARTIN<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| LOCKETZ DAVID<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| PARISH GABRIELLE<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| RABINOVITZ JILL<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| ROBBINS MARK<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| RUBIN ROCHELLE<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| SCHAFFER HALEY<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| STEIN RHONDA<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| STILLMAN ANDY<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| WEISSMAN LORI<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| WEITZ STEVE<br>DIRECTOR | 0 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| ZOUBER DANNY<br>DIRECTOR | 2 00<br>0 00 | X | | | | | | 0 | 0 | 0 |
| HALPER JUDY<br>CHIEF EXECUTIVE OFFICER | 40 00<br>1 00 | | | X | | | | 140,800 | 0 | 22,250 |
| TOSO BETH<br>CHIEF FINANCIAL OFFICER | 40 00<br>1 00 | | | X | | | | 103,806 | 0 | 9,264 |
| FORBUSH MARI<br>CHIEF OPERATING OFFICER | 40 00<br>0 00 | | | X | | | | 101,278 | 0 | 18,479 |

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# SCHEDULE A (Form 990 or 990EZ)

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

**2012**

**Open to Public Inspection**

**Name of the organization**
JEWISH FAMILY AND CHILDREN'S SERVICE OF MINNEAPOLIS

**Employer identification number**
41-0693860

## 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 a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )

9 ☐ An 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 to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box 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 - Non-functionally integrated

**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 it 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?

| | | Yes | No |
|---|---|---|---|
| **(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? | **11g(i)** | | |
| **(ii)** A family member of a person described in (i) above? | **11g(ii)** | | |
| **(iii)** A 35% controlled entity of a person described in (i) or (ii) above? | **11g(iii)** | | |

**h** Provide the following information about the supported organization(s)

| (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 monetary support |
|---|---|---|---|---|---|---|---|---|---|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| **Total** | | | | | | | | | |

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | 6,748,402 | 7,526,859 | 7,196,093 | 5,038,802 | 4,566,554 | 31,076,710 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | 6,748,402 | 7,526,859 | 7,196,093 | 5,038,802 | 4,566,554 | 31,076,710 |
| 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 | | | | | | 31,076,710 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 6,748,402 | 7,526,859 | 7,196,093 | 5,038,802 | 4,566,554 | 31,076,710 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 197,138 | 129,675 | 951,087 | 199,341 | 228,263 | 1,705,504 |
| 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 ) | 45,553 | 30,924 | 64,499 | 15,271 | 32,987 | 189,234 |
| 11 **Total support** (Add lines 7 through 10) | | | | | | 32,971,448 |

| | | |
|---|---|---|
| 12 Gross receipts from related activities, etc (see instructions) | 12 | 14,919,873 |

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

## Section C. Computation of Public Support Percentage

| | | |
|---|---|---|
| 14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) | 14 | 94 250 % |
| 15 Public support percentage for 2011 Schedule A, Part II, line 14 | 15 | 94 750 % |

16a **33 1/3% support test—2012.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support test—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2012.** 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 ▶☐

b **10%-facts-and-circumstances test—2011.** 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 ▶☐

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 ▶☐

**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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support** (Subtract line 7c from line 6 ) | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12 ) | | | | | | |

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

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) | 15 | |
| 16 | Public support percentage from 2011 Schedule A, Part III, line 15 | 16 | |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f)) | 17 | |
| 18 | Investment income percentage from **2011** Schedule A, Part III, line 17 | 18 | |

19a **33 1/3% support tests—2012.** 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—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

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

**Part IV** **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. Also complete this part for any additional information. (See instructions).

| Facts And Circumstances Test |
| --- |
| |

**Explanation**

SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME MISCELLANEOUS INCOME

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**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, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2012**

**Open to Public Inspection**

**Name of the organization**
JEWISH FAMILY AND CHILDREN'S SERVICE OF MINNEAPOLIS

**Employer identification number**
41-0693860

## 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? ☐ Yes ☐ No

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

| | | Held at the End of the 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, and not on a historic structure listed in the National Register | 2d |

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) 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 (ASC 958) 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 XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

## Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" 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 XIII and complete the following table

| | | Amount |
|---|---|---|
| c | Beginning balance | 1c |
| d | Additions during the year | 1d |
| e | Distributions during the year | 1e |
| f | Ending balance | 1f |

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

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

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

| | | (a) Current year | (b) Prior year | b (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|---|
| 1a | Beginning of year balance | 8,082,397 | 7,551,671 | 6,732,005 | 5,913,900 | 6,479,948 |
| b | Contributions | 680,293 | 259,505 | 361,289 | 595,540 | 263,986 |
| c | Net investment earnings, gains, and losses | 1,184,884 | 622,009 | 795,853 | 547,945 | -475,669 |
| d | Grants or scholarships | 48,232 | 43,152 | 50,819 | 54,949 | 53,547 |
| e | Other expenditures for facilities and programs | 253,388 | 227,124 | 207,735 | 204,466 | 250,196 |
| f | Administrative expenses | 91,932 | 80,512 | 78,922 | 65,965 | 50,622 |
| g | End of year balance | 9,554,018 | 8,082,397 | 7,551,671 | 6,732,005 | 5,913,900 |

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

- a Board designated or quasi-endowment ▶ 43 500 %
- b Permanent endowment ▶ 35 700 %
- c Temporarily restricted endowment ▶ 20 800 %

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

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

| | | Yes | No |
|---|---|---|---|
| (i) unrelated organizations | 3a(i) | Yes | |
| (ii) related organizations | 3a(ii) | Yes | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | Yes | |

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

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 740,517 | 680,476 | 60,041 |
| d Equipment | | 488,897 | 399,506 | 89,391 |
| e Other | | | | |
| **Total.** Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 149,432 |

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| Other | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 12 )* ▶ | | |

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

| (a) Description of investment type | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 13 )* ▶ | | |

**Part IX Other Assets.** See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| (1) DONATED RENT | 2,066,006 |
| (2) LEASE DEPOSIT | 275,000 |
| (3) EMPLOYEE LOANS | 13,506 |
| (4) ART COLLECTIONS | 12,572 |
| (5) SOFTWARE IN DEVELOPMENT | 58,750 |
| (6) SPLIT INTEREST RECEIVABLES | 108,050 |
| (7) DUE FROM RELATED PARTY | 1,850 |
| | |
| | |
| **Total.** *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶ | 2,535,734 |

**Part X Other Liabilities.** See Form 990, Part X, line 25.

| 1 (a) Description of liability | (b) Book value |
|---|---|
| Federal income taxes | |
| DEFERRED RENT | 107,292 |
| DEFERRED COMPENSATION | 57,079 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 25 )* ▶ | 164,371 |

**2.** Fin 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

## Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 7,797,505 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains on investments | 2a | 671,679 | | |
| b | Donated services and use of facilities | 2b | 12,087 | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII ) | 2d | 241,532 | | |
| e | Add lines **2a** through **2d** | | | 2e | 925,298 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 6,872,207 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line **1** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | 91,932 | | |
| b | Other (Describe in Part XIII ) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | 91,932 |
| 5 | Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12 ) | | | 5 | 6,964,139 |

## Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 7,005,510 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | | |
| a | Donated services and use of facilities | 2a | 356,421 | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIII ) | 2d | 12,502 | | |
| e | Add lines **2a** through **2d** | | | 2e | 368,923 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 6,636,587 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line **1:** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | 91,932 | | |
| b | Other (Describe in Part XIII ) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | 91,932 |
| 5 | Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18 ) | | | 5 | 6,728,519 |

## Part XIII 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, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

| Identifier | Return Reference | Explanation |
|---|---|---|
| DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS | PART V, LINE 4 | USE OF THE ENDOWMENT FUNDS IS BASED ON DONOR RESTRICTIONS THE ENDOWMENT IS PRIMARILY USED TO FUND THE AGENCY'S EXPENSES IN PROVIDING SERVICES TO OUR CLIENTS, INCLUDING SERVICES IN AGING AND DISABILITY, CHILDREN'S PROGRAMS, CLINICAL AND CASE MANAGEMENT SERVICES, COMMUNITY SERVICES AND CAREER SERVICES IN ADDITION, SOME FUNDS ARE USED TO PROVIDE EMERGENCY ASSISTANCE AND SPECIFIC SCHOLARSHIPS AND LOANS TO THOSE IN NEED IN THE COMMUNITY THE AGENCY DRAWS FUNDS FROM THE ENDOWMENT AT A RATE OF APPROXIMATELY 4% OF THE ENDOWMENT BALANCE EACH YEAR |
| DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48 | PART X, LINE 2 | THE AGENCY QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND THE COMPARABLE SECTION OF THE MINNESOTA INCOME TAX STATUTES IT HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER THE INTERNAL REVENUE CODE AND CONTRIBUTIONS BY DONORS ARE TAX DEDUCTIBLE FOR INCOME TAX PURPOSES QUEEN ESTHER'S KITCHEN, LLC IS CONSIDERED A DISREGARDED ENTITY THE AGENCY FOLLOWS THE INCOME TAX STANDARD FOR RECOGNITION OF UNCERTAIN TAX POSITIONS UNDER THIS STANDARD, MANAGEMENT HAS DETERMINED THAT THE AGENCY HAS NO UNCERTAIN TAX POSITIONS AS OF AUGUST 31, 2013 AND 2012 THE AGENCY'S TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AND STATE AUTHORITIES THE TAX RETURNS FOR THE YEARS 2010 THROUGH 2012 ARE OPEN TO EXAMINATION BY FEDERAL AND STATE AUTHORITIES |
| PART XI, LINE 2D - OTHER ADJUSTMENTS | | CHANGE IN VALUE OF BENEFICIAL INTEREST IN TRUST 12,074 LOSS ON DISPOSAL OF FIXED ASSETS 9,552 REVENUES OF CONSOLIDATED SUPPORTING ORGANIZATION 217,828 GAMING EXPENSES 2,078 |
| PART XII, LINE 2D - OTHER ADJUSTMENTS | | LOSS ON DISPOSAL OF FIXED ASSETS 9,552 EXPENSES OF CONSOLIDATED SUPPORTING ORGANIZATION 872 GAMING EXPENSES 2,078 |

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**SCHEDULE G (Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.**

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
JEWISH FAMILY AND CHILDREN'S SERVICE
OF MINNEAPOLIS

**Employer identification number**
41-0693860

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

**1** Indicate whether the organization raised funds through any of the following activities Check all that apply

**a** ☐ Mail solicitations
**b** ☐ Internet and email solicitations
**c** ☐ Phone solicitations
**d** ☐ In-person solicitations
**e** ☐ Solicitation of non-government grants
**f** ☐ Solicitation of government grants
**g** ☐ Special fundraising events

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

| **(i)** Name and address of individual or entity (fundraiser) | **(ii)** Activity | **(iii)** Did fundraiser have custody or control of contributions? Yes | No | **(iv)** Gross receipts from activity | **(v)** Amount paid to (or retained by) fundraiser listed in col **(i)** | **(vi)** Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total** . . . . . ▶ | | | | | | |

**3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

**Part II** **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

| | | (a) Event #1 ANNUAL BENEFIT (event type) | (b) Event #2 (event type) | (c) Other events (total number) | (d) Total events (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | 560,927 | | | 560,927 |
| | 2 Less Contributions | 365,785 | | | 365,785 |
| | 3 Gross income (line 1 minus line 2) | 195,142 | | | 195,142 |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | 64,586 | | | 64,586 |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | 61,737 | | | 61,737 |
| | 8 Entertainment | 8,000 | | | 8,000 |
| | 9 Other direct expenses | 33,541 | | | 33,541 |
| | 10 Direct expense summary Add lines 4 through 9 in column (d) ▶ | | | | (167,864) |
| | 11 Net income summary Combine line 3, column (d), and line 10 ▶ | | | | 27,278 |

**Part III** **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross revenue | | | 39,325 | 39,325 |
| Direct Expenses | 2 Cash prizes | | | 13,198 | 13,198 |
| | 3 Non-cash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | 2,078 | 2,078 |
| | 6 Volunteer labor | ☐ Yes ☐ No | ☐ Yes ☐ No | ☑ Yes 75.000 % ☐ No | |
| | 7 Direct expense summary Add lines 2 through 5 in column (d) ▶ | | | | 15,276 |
| | 8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶ | | | | 24,049 |

9 Enter the state(s) in which the organization operates gaming activities MN

a Is the organization licensed to operate gaming activities in each of these states? ☑ Yes ☐ No

b If "No," explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☑ No

b If "Yes," explain

Does the organization operate gaming activities with nonmembers? . . . . . ☑ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☑ No

13 Indicate the percentage of gaming activity operated in

| | | | |
|---|---|---|---|
| a | The organization's facility . . . . . | 13a | |
| b | An outside facility . . . . . | 13b | 100 000 % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ ALINA PORTNOY

Address ▶ 13100 WAYZATA BLVD 400
MINNETONKA,MN 55305

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☑ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶ NA

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☑ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

| Identifier | Return Reference | Explanation |
|---|---|---|

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**Schedule I (Form 990)**

Department of the Treasury
Internal Revenue Service

# Grants and Other Assistance to Organizations, Governments and Individuals in the United States

**Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.**
**▶ Attach to Form 990**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
JEWISH FAMILY AND CHILDREN'S SERVICE OF MINNEAPOLIS

**Employer identification number**
41-0693860

## Part I General Information on Grants and Assistance

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

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

## Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| (1) JEWISH FAMILY SERVICE OF ST PAUL<br>1633 WEST 7TH ST<br>ST PAUL,MN 55102 | 41-0694697 | 501(C)(3) | 23,816 | 0 | N/A | N/A | HOLOCAUST SURVIVORS SUPPORT |
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2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . ▶ 1

3 Enter total number of other organizations listed in the line 1 table . . . ▶ 0

**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---|---|---|---|---|---|
| See Additional Data Table | | | | | |
| | | | | | |
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**Part IV** **Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

| Identifier | Return Reference | Explanation |
|---|---|---|
| PROCEDURE FOR MONITORING GRANTS IN THE U S | PART I, LINE 2 | SCHEDULE I, PART I, LINE 2 PAYMENTS FOR EMERGENCY FINANCIAL ASSISTANCE (WHICH ARE LIMITED IN FREQUENCY AND AMOUNT PER CLIENT) ARE MADE DIRECTLY TO VENDORS UPON RECEIPT ON AN INVOICE OR OTHER APPROPRIATE DOCUMENTATION (E G , EVICTION OR UTILITY SHUT-OFF WARNINGS/ NOTICES), OR IN THE FORM OF STORED-VALUE CARDS REDEEMABLE FOR PURCHASES AT GROCERY STORES OR FOR GAS ONLY, DEPENDING ON THE NATURE OF THE ASSISTANCE THEREFORE, ONGOING MONITORING IS NOT REQUIRED CLIENTS RECEIVING ON-GOING ASSISTANCE TO MAINTAIN THEIR EMPLOYMENT OR EDUCATION (E G , BUS PASSES, GAS CARDS OR CHILDCARE ASSISTANCE) ARE MONITORED TO ENSURE THAT THEY MAINTAIN THEIR EMPLOYMENT OR EDUCATIONAL STATUS SENIORS RECEIVING FINANCIAL ASSISTANCE FOR SERVICES HAVE ONGOING RELATIONSHIPS WITH CASE MANAGERS WHO MONITOR THEIR NEEDS CAMP SCHOLARSHIPS FOR CHILDREN ARE MADE DIRECTLY TO THE CAMP AND ARE REFUNDED IF THE CLIENT IS UNABLE TO ATTEND THE CAMP |

**Additional Data**

Return to Form

**Software ID:**
**Software Version:**
**EIN:** 41-0693860
**Name:** JEWISH FAMILY AND CHILDREN'S SERVICE OF MINNEAPOLIS

**Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States**

| (a)Type of grant or assistance | (b)Number of recipients | (c)Amount of cash grant | (d)Amount of non-cash assistance | (e)Method of valuation (book, FMV, appraisal, other) | (f)Description of non-cash assistance |
|---|---|---|---|---|---|
| EMERGENCY FINANCIAL ASSISTANCE | 347 | 158,655 | | N/A | N/A |
| WAGES & TAXES | 64 | 63,333 | 0 | N/A | N/A |
| HOMEMAKING / CLEANING | 87 | 135,718 | 0 | N/A | N/A |
| SCHOLARSHIPS / TRAINING / VOCATIONAL ASSISTANCE | 46 | 77,944 | 0 | N/A | N/A |
| MENTAL HEALTH SUPPORT SERVICES | 46 | 26,266 | 0 | N/A | N/A |
| CAMP SCHOLARSHIPS | 113 | 28,906 | 0 | N/A | N/A |
| ADULT DAY CARE SERVICES | 32 | 4,644 | 0 | N/A | N/A |
| TRANSPORTATION ASSISTANCE (AGING & DISABILITY) | 40 | 10,635 | 0 | N/A | N/A |
| CHILDCARE ASSISTANCE | 23 | 92,955 | 0 | N/A | N/A |
| PERSONAL CARE ASSISTANCE | 35 | 8,143 | 0 | N/A | N/A |
| MEALS ON WHEELS | 115 | 131,014 | 0 | N/A | N/A |
| TRANSPORTATION ASSISTANCE (CAREER SERVICES) | 26 | 12,857 | 0 | N/A | N/A |

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**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, question 23.**

**▶ Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
JEWISH FAMILY AND CHILDREN'S SERVICE OF MINNEAPOLIS

**Employer identification number**
41-0693860

## Part I Questions Regarding Compensation

| | | | Yes | No |
|---|---|---|---|---|
| **1a** | Check the appropiate 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<br>☐ First-class or charter travel ☐ Housing allowance or residence for personal use<br>☐ Travel for companions ☐ Payments for business use of personal residence<br>☐ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees<br>☑ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef) | | | |
| **b** | If any of the boxes in 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 | **1b** | Yes | |
| **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? | **2** | Yes | |
| **3** | Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III<br>☑ Compensation committee ☑ Written employment contract<br>☐ Independent compensation consultant ☑ Compensation survey or study<br>☐ Form 990 of other organizations ☑ 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? | **4a** | | No |
| **b** | Participate in, or receive payment from, a supplemental nonqualified retirement plan? | **4b** | | No |
| **c** | Participate in, or receive payment from, an equity-based compensation arrangement? | **4c** | | No |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III | | | |
| | **Only 501(c)(3) and 501(c)(4) organizations only 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? | **5a** | | No |
| **b** | Any related organization? | **5b** | | No |
| | 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? | **6a** | | No |
| **b** | Any related organization? | **6b** | | No |
| | If "Yes," to line 6a or 6b, describe in Part III | | | |
| **7** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III | **7** | | No |
| **8** | Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III | **8** | | No |
| **9** | If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)? | **9** | | |

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported as deferred in prior Form 990 |
|---|---|---|---|---|---|---|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| (1)HALPER JUDY<br>CHIEF EXECUTIVE OFFICER | (i)<br>(ii) | 140,386<br>0 | 0<br>0 | 414<br>0 | 11,202<br>0 | 11,048<br>0 | 163,050<br>0 | 0<br>0 |

## Part III Supplemental Information

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

| Identifier | Return Reference | Explanation |
|---|---|---|
| | PART I, LINE 1A | JUDY HALPER DISCRETIONARY SPENDING ACCOUNT - CAR ALLOWANCE / EXPENSE ALLOWANCE THESE AMOUNTS ARE FOR BUSINESS PURPOSES AND ARE NOT INCLUDED IN TAXABLE INCOME JUDY HALPER HEALTH OR SOCIAL CLUB DUES OR INITIATION FEES - HEALTH CLUB MEMBERSHIP THESE AMOUNTS ARE FOR BUSINESS PURPOSES AND ARE NOT INCLUDED IN TAXABLE INCOME |

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**Schedule L** (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Transactions with Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
JEWISH FAMILY AND CHILDREN'S SERVICE OF MINNEAPOLIS

**Employer identification number**
41-0693860

## Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

| 1 | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? Yes | No |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
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| | | | | | |

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

## Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

| (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? To | From | (e) Original principal amount | (f) Balance due | (g) In default? Yes | No | (h) Approved by board or committee? Yes | No | (i) Written agreement? Yes | No |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) RAFAEL FORBUSH | FAMILY MEMBER OF CURRENT OFFICER MARI FORBUSH | JEWISH FREE LOAN PROGRAM | | X | 7,500 | 833 | | No | Yes | | Yes | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Total | | | ▶ $ | | | 833 | | | | | | |

## Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|---|---|---|---|---|
| | | | | |
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## Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|---|---|---|---|---|---|
| | | | | Yes | No |
| | | | | | |
| | | | | | |
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## Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

| Identifier | Return Reference | Explanation |
|---|---|---|

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

# Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
JEWISH FAMILY AND CHILDREN'S SERVICE OF MINNEAPOLIS

Employer identification number
41-0693860

## Part I Types of Property

| | | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|---|---|---|---|---|---|
| 1 | Art—Works of art | | | | |
| 2 | Art—Historical treasures | | | | |
| 3 | Art—Fractional interests | | | | |
| 4 | Books and publications | | | | |
| 5 | Clothing and household goods | | | | |
| 6 | Cars and other vehicles | | | | |
| 7 | Boats and planes | | | | |
| 8 | Intellectual property | | | | |
| 9 | Securities—Publicly traded | X | 18 | 65,919 | STOCK MARKET QUOTES |
| 10 | Securities—Closely held stock | | | | |
| 11 | Securities—Partnership, LLC, or trust interests | | | | |
| 12 | Securities—Miscellaneous | | | | |
| 13 | Qualified conservation contribution—Historic structures | | | | |
| 14 | Qualified conservation contribution—Other | | | | |
| 15 | Real estate—Residential | | | | |
| 16 | Real estate—Commercial | | | | |
| 17 | Real estate—Other | | | | |
| 18 | Collectibles | | | | |
| 19 | Food inventory | | | | |
| 20 | Drugs and medical supplies | | | | |
| 21 | Taxidermy | | | | |
| 22 | Historical artifacts | | | | |
| 23 | Scientific specimens | | | | |
| 24 | Archeological artifacts | | | | |
| 25 | Other ▶ ( BENEFIT PRIZES ) | X | 270 | 64,586 | ESTIMATED VALUE |
| 26 | Other ▶ ( RAFFLE PRIZES ) | X | 54 | 13,198 | ESTIMATED VALUE |
| 27 | Other ▶( ) | | | | |
| 28 | Other ▶ ( ) | | | | |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . | 29 | 0

| | | | Yes | No |
|---|---|---|---|---|
| 30a | During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? | 30a | | No |
| b | If "Yes," describe the arrangement in Part II | | | |
| 31 | Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? | 31 | Yes | |
| 32a | Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | 32a | | No |
| b | If "Yes," describe in Part II | | | |
| 33 | If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II | | | |

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

| Identifier | Return Reference | Explanation |
|---|---|---|
| METHOD FOR DETERMINING NUMBER OF CONTRIBUTIONS | PART I, COLUMN (B) | THE ORGANIZATION IS REPORTING IN PART I, COLUMN B THE NUMBER OF ITEMS CONTRIBUTED |

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|---|---|---|

**SCHEDULE O**
**(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
JEWISH FAMILY AND CHILDREN'S SERVICE
OF MINNEAPOLIS

**Employer identification number**
41-0693860

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION A, LINE 1 | THE PRESIDENT IS GRANTED A TIE-BREAKING VOTE ON THE BOARD OF DIRECTORS |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION A, LINE 1 | THE EXECUTIVE COMMITTEE SHALL CONSIST OF THE JFCS OFFICERS (INCLUDING THE CHAIRPERSON OF EACH STANDING COMMITTEE), THE IMMEDIATE PAST-PRESIDENT, THE PRESIDENT-ELECT (IF APPLICABLE) AND OTHERS AS APPOINTED BY THE PRESIDENT DURING THE INTERVALS BETWEEN MEETINGS OF THE BOARD, THE EXECUTIVE COMMITTEE SHALL MEET UPON THE CALL OF THE PRESIDENT, AND SHALL TAKE FINAL ACTION ON MATTERS UPON WHICH IT HAS BEEN PREVIOUSLY EMPOWERED BY THE BOARD TO ACT, AND SHALL INVESTIGATE, CONSIDER, AND MAKE RECOMMENDATIONS TO THE BOARD ON MATTERS AS TO WHICH NO PREVIOUS SPECIFIC POWER TO TAKE FINAL ACTION HAD BEEN CONFERRED UPON IT, INCLUDING BUT NOT LIMITED TO MATTERS INVOLVING THE PROPOSED PUBLIC SUPPORT OF NON-CORE POLICIES ALL ACTION AND RECOMMENDATIONS BY THE EXECUTIVE COMMITTEE SHALL BE REPORTED TO THE BOARD AT ITS MEETING NEXT FOLLOWING SUCH ACTION AND RECOMMENDATIONS, AND SUCH RECOMMENDATIONS SHALL BE SUBJECT TO APPROVAL, REVISIONS, OR REJECTION BY THE BOARD AT ITS PLEASURE |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION A, LINE 6 | ANY PERSON OR ENTITY, REGARDLESS OF RESIDENCE OR JURISDICTION OF GOVERNING LAW, THAT HAS CONTRIBUTED PRESCRIBED MEMBERSHIP DUES TO JFCS FOR A FISCAL YEAR SHALL BE A MEMBER OF JFCS FOR SUCH FISCAL YEAR |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION A, LINE 7A | ALL MEMBERS ARE OF EQUAL CLASS AND VOTE FOR THE BOARD OF DIRECTORS AT OUR ANNUAL MEETING |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION B, LINE 11 | THE FORM 990 IS PREPARED WITH THE INVOLVEMENT OF SEVERAL MEMBERS OF THE AGENCY'S MANAGEMENT TEAM THE FORM 990 IS REVIEWED BY THE CEO, COO AND CFO AND THEN DISTRIBUTED TO THE HUMAN RESOURCES/FINANCE COMMITTEE OF THE BOARD OF DIRECTORS FOR REVIEW AND DISCUSSION PRIOR TO THE COMMITTEE'S RECOMMENDATION THAT THE BOARD APPROVE THE SUBMISSION OF THE FORM 990 TO THE IRS AFTER THIS MEETING, THE FORM 990 IS DISTRIBUTED TO THE FULL BOARD OF DIRECTORS AND DISCUSSED AT A BOARD OF DIRECTORS MEETING BEFORE BEING APPROVED FOR SUBMISSION TO THE IRS |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION B, LINE 12C | THE AGENCY MAINTAINS A CONFLICT OF INTEREST POLICY WHICH IS REVIEWED WITH EMPLOYEES AS PART OF THE ONBOARDING PROCESS EMPLOYEES ARE REQUIRED TO NOTIFY THEIR SUPERVISOR OF ANY POTENTIAL CONFLICTS ON AN ONGOING BASIS, THESE ARE REVIEWED WITH THE AGENCY COMPLIANCE OFFICER AND APPROPRIATE ACTIONS ARE DETERMINED TO RESOLVE THE CONFLICT OF INTEREST IN ADDITION, BOARD MEMBERS AND ADMINISTRATIVE STAFF MEMBERS COMPLETE A CONFLICT OF INTEREST SURVEY ON AN ANNUAL BASIS TO IDENTIFY ANY POTENTIAL CONFLICTS OF INTEREST ADMINISTRATIVE STAFF MEMBERS INCLUDE THE CEO, COO, CFO, DIRECTORS OF DEVELOPMENT, HUMAN RELATIONS, PUBLIC RELATIONS, AND THE THREE PROGRAM DIRECTORS THE AGENCY MAINTAINS A POLICY PROHIBITING BOARD, SENIOR STAFF AND/OR THE CEO FROM OBTAINING CERTAIN SERVICES WHICH WOULD RESULT IN A CONFLICT OF INTEREST IN SOME CASES, ADDITIONAL APPROVALS ARE REQUIRED TO OBTAIN SERVICES WHERE A CONFLICT MAY BE PERCEIVED WITHIN THE EXISTING APPROVAL STRUCTURE DISCLOSURE IN THE ORGANIZATION SHOULD BE MADE TO THE CHIEF EXECUTIVE OFFICER (OR IF SHE OR HE IS THE ONE WITH THE CONFLICT, THEN TO THE BOARD PRESIDENT), WHO SHALL BRING THE MATTER TO THE ATTENTION OF THE BOARD (OR A DULY CONSTITUTED COMMITTEE THEREOF) DISCLOSURE INVOLVING DIRECTORS SHOULD BE MADE TO THE BOARD PRESIDENT, (OR IF SHE OR HE IS THE ONE WITH THE CONFLICT, THEN TO THE BOARD VICE PRESIDENT) WHO SHALL BRING THESE MATTERS TO THE BOARD (OR A DULY CONSTITUTED COMMITTEE THEREOF) THE BOARD OR DULY CONSTITUTED COMMITTEE THEREOF DETERMINES WHETHER A CONFLICT EXISTS AND IN THE CASE OF AN EXISTING CONFLICT, WHETHER THE CONTEMPLATED TRANSACTION MAY BE AUTHORIZED AS JUST, FAIR, AND REASONABLE TO JFCS THE DECISION OF THE BOARD (OR A DULY CONSTITUTED COMMITTEE THEREOF) ON THESE MATTERS WILL REST IN THEIR SOLE DISCRETION, AND THEIR CONCERN MUST BE THE WELFARE OF JFCS AND THE ADVANCEMENT OF ITS PURPOSE MEMBERS OF THE BOARD AND EMPLOYEES ARE REQUIRED TO ABSTAIN FROM ANY DECISIONS WHERE THEY HAVE A CONFLICT OF INTEREST (E.G , VENDOR SELECTION COMMITTEES, ETC ) ALL PROCEEDINGS RESULTING FROM POTENTIAL OR ACTUAL CONFLICTS OF INTEREST ARE DOCUMENTED IN THE MEETING MINUTES |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION B, LINE 15A | THE COMPENSATION OF THE CEO IS DETERMINED BY THE COMPENSATION COMMITTEE, A COMMITTEE OF THE BOARD OF DIRECTORS, LED BY THE PRESIDENT OF THE BOARD THE PERFORMANCE OF THE CEO IS REVIEWED ANNUALLY BY THIS COMMITTEE, WHICH ALSO COMPILES SURVEY INFORMATION WITH REGARD TO COMPENSATION OF SIMILAR POSITIONS AT SIMILAR AGENCIES THEN THE COMPENSATION COMMITTEE DETERMINES AN APPROPRIATE SALARY AND BENEFITS PACKAGE AND COMMUNICATES THIS WITH THE CEO'S PERFORMANCE REVIEW TO THE CEO BOTH IN PERSON AND IN A SIGNED LETTER, WHICH IS PROVIDED TO HUMAN RESOURCES AND PAYROLL DEPARTMENTS TO EXECUTE ANY CHANGES TO THE CEO'S COMPENSATION THIS PROCESS WAS MOST RECENTLY UNDERTAKEN IN 2013 FOR THE CEO, J HALPER COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES IS DETERMINED BY REFERENCE TO COMPENSATION SURVEYS FOR SIMILAR POSITIONS IN SOCIAL SERVICE AGENCIES THE COMPENSATION IS DETERMINED BY THE CEO WITH CONSULTATION WITH THE HR DIRECTOR THIS PROCESS WAS MOST RECENTLY UNDERTAKEN IN 2013 FOR THE COO, M FORBUSH AND CFO, B TOSO |

| Identifier | Return Reference | Explanation |
|---|---|---|
| | FORM 990, PART VI, SECTION C, LINE 19 | THE AGENCY'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST |

| Identifier | Return Reference | Explanation |
| --- | --- | --- |
| CHANGES IN NET ASSETS OR FUND BALANCES | FORM 990, PART XI, LINE 9 | CHANGE IN VALUE OF BENEFICIAL INTEREST IN TRUST 12,074 |

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# SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

## Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization
JEWISH FAMILY AND CHILDREN'S SERVICE
OF MINNEAPOLIS

**Employer identification number**
41-0693860

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|---|---|---|---|---|
| **(1)** QUEEN ESTHER'S KITCHEN<br>13100 WAYZATA BLVD STE 300<br>MINNETONKA, MN 55305<br>46-0732561 | FOOD WHOLESALER | MN | 0 | 0 | JFCS OF MINNEAPOLIS |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? Yes | (g) No |
|---|---|---|---|---|---|---|---|
| **(1)** HELENA BIGOS SUPPORTING FOUNDATION<br>13100 WAYZATA BLVD STE 400<br>MINNETONKA, MN 55305<br>46-1574321 | SUPPORTING ORGANIZATION | MN | 501(C)(3) | LINE 11A, I | JFCS OF MINNEAPOLIS | Yes | |
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**Part III** **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income(related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproprtionate allocations? | | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Yes | No | | Yes | No | |
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**Part IV** **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512 (b)(13) controlled entity? | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Yes | No |
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## Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

| | | Yes | No |
|---|---|---|---|
| **1** | During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | |
| **a** | Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity | 1a | No |
| **b** | Gift, grant, or capital contribution to related organization(s) | 1b | No |
| **c** | Gift, grant, or capital contribution from related organization(s) | 1c | No |
| **d** | Loans or loan guarantees to or for related organization(s) | 1d | No |
| **e** | Loans or loan guarantees by related organization(s) | 1e | No |
| **f** | Dividends from related organization(s) | 1f | No |
| **g** | Sale of assets to related organization(s) | 1g | No |
| **h** | Purchase of assets from related organization(s) | 1h | No |
| **i** | Exchange of assets with related organization(s) | 1i | No |
| **j** | Lease of facilities, equipment, or other assets to related organization(s) | 1j | No |
| **k** | Lease of facilities, equipment, or other assets from related organization(s) | 1k | No |
| **l** | Performance of services or membership or fundraising solicitations for related organization(s) | 1l | No |
| **m** | Performance of services or membership or fundraising solicitations by related organization(s) | 1m | No |
| **n** | Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1n | Yes |
| **o** | Sharing of paid employees with related organization(s) | 1o | Yes |
| **p** | Reimbursement paid to related organization(s) for expenses | 1p | No |
| **q** | Reimbursement paid by related organization(s) for expenses | 1q | No |
| **r** | Other transfer of cash or property to related organization(s) | 1r | No |
| **s** | Other transfer of cash or property from related organization(s) | 1s | No |

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

| (a) Name of other organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
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**Part VI** **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under section 512-514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproprtionate allocations? | | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
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## Additional Data

Return to Form

**Software ID:**
**Software Version:**
**EIN:** 41-0693860
**Name:** JEWISH FAMILY AND CHILDREN'S SERVICE OF MINNEAPOLIS



**Part VII** **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

| Identifier | Return Reference | Explanation | |
|---|---|---|---|

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