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

CHANGE OF ACCOUNTING PERIOD

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.**EXTENSION ATTACHED**

OMB No 1545-0047

2013Open to Public
Inspection**A** For the 2013 calendar year, or tax year beginning **JAN 1, 2014** and ending **APR 30, 2014****B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization**AMERICAN JEWISH WORLD SERVICE, INC.**

Doing Business As

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

45 WEST 36TH STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

NEW YORK, NY 10018**F** Name and address of principal officer: **RUTH MESSINGER**
SAME AS C ABOVE**D** Employer identification number**22-2584370****E** Telephone number**212-792-2900****G** Gross receipts \$ **21,146,714.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates 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.AJWS.ORG****K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation **1985** **M** State of legal domicile **NY****Part I Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1 Briefly describe the organization's mission or most significant activities: AJWS IS A FAITH BASED INTERNATIONAL DEVELOPMENT ORGANIZATION.							
2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.							
3	Number of voting members of the governing body (Part VI, line 1a)	3	25				
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	24				
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	0				
6	Total number of volunteers (estimate if necessary)	6	24				
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.				
7b	Net unrelated business taxable income from Form 990-T, line 41	7b	0.				
				Prior Year	Current Year		
8	Contributions and grants (Part VIII, line 1h)	8	72,780,195.	15,717,478.			
9	Program service revenue (Part VIII, line 2g)	9	223,751.	79,901.			
10	Investment income (Part VIII, column (A), lines 3, 4, and 10d)	10	154,435.	37,629.			
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11	86,401.	49,145.			
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12	73,244,782.	15,884,153.			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13	39,359,433.	3,169,618.			
14	Benefits paid to or for members (Part IX, column (A), line 4)	14	0.	0.			
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15	12,483,112.	4,181,499.			
16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a	79,160.	40,535.			
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,436,154.	b					
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17	6,963,901.	2,286,080.			
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18	58,885,606.	9,677,732.			
19	Revenue less expenses. Subtract line 18 from line 12	19	14,359,176.	6,206,421.			
				Beginning of Current Year	End of Year		
20	Total assets (Part X, line 16)	20	47,461,475.	44,449,173.			
21	Total liabilities (Part X, line 26)	21	16,015,075.	6,710,803.			
22	Net assets or fund balances. Subtract line 21 from line 20	22	31,446,400.	37,738,370.			

Part II Signature Block

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

Sign Here	Signature of officer	Date	9/12/14
	ROBERT BANK, EXECUTIVE VP Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	MARTIN GREIF	Martin Greif	9/11/14
	Firm's name ▶ MCGLADREY LLP	Check if self-employed ☐	PTIN P00029738
	Firm's address ▶ 1185 AVENUE OF THE AMERICAS NEW YORK, NY 10036-2602	Firm's EIN ▶ 42-0714325	Phone no 212-372-1000

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

☒ Yes ☐ No

SCANNED OCT 07 2014

6/18

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒ X**1** Briefly describe the organization's mission:

INSPIRED BY THE JEWISH COMMITMENT TO JUSTICE, AMERICAN JEWISH WORLD SERVICE (AJWS) WORKS TO REALIZE HUMAN RIGHTS AND END POVERTY IN THE DEVELOPING WORLD.

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 \$ 4,552,071. including grants of \$ 3,166,118.) (Revenue \$ _____)

INTERNATIONAL PROGRAM: THE INTERNATIONAL PROGRAMS DIVISION (IPD) AWARDS GRANTS TO MORE THAN 500 NON-GOVERNMENTAL ORGANIZATIONS ANNUALLY THAT ADVANCE THE HEALTH AND RIGHTS OF WOMEN, GIRLS AND LGBT PEOPLE; PROMOTE RECOVERY FROM CONFLICT, DISASTERS AND OPPRESSION; AND DEFEND ACCESS TO FOOD, LAND AND LIVELIHOODS. THESE CORE GRANTS SUPPORT GRASSROOTS AND GLOBAL HUMAN RIGHTS ORGANIZATIONS WORKING IN 19 COUNTRIES THROUGHOUT AFRICA, ASIA, LATIN AMERICA AND THE CARIBBEAN. IPD COLLABORATES CLOSELY WITH THE STRATEGIC LEARNING, RESEARCH AND EVALUATION DIVISION TO ARTICULATE MEANINGFUL BENCHMARKS AND OUTCOMES, AS WELL AS TO CONTINUALLY ENGAGE IN STRATEGY MANAGEMENT. IN ADDITION, SLRE AND IPD HAVE JOINTLY INVESTED IN CASE STUDIES AND COLLABORATIVE BASELINES OF OUR WORK IN SELECT ISSUE AREAS AND COUNTRIES IN ORDER TO UNDERSTAND AND

4b (Code _____) (Expenses \$ 1,496,578. including grants of \$ _____) (Revenue \$ _____)

NATIONAL PROGRAM: THE NATIONAL PROGRAMS DIVISION (NPD) MOBILIZES THE JEWISH COMMUNITY AND OTHER HUMAN RIGHTS ACTIVISTS IN THE U.S. TO ADVOCATE FOR U.S. AND INTERNATIONAL LAWS AND POLICIES THAT PROMOTE HUMAN RIGHTS IN THE DEVELOPING WORLD. TOWARD THIS END, THE NPD ORGANIZES NATIONAL CAMPAIGNS, SUCH AS THE CURRENT 'WE BELIEVE' CAMPAIGN, WHICH SEEKS TO END VIOLENCE AGAINST WOMEN AND GIRLS, STOP HATE CRIMES AGAINST LGBT PEOPLE, AND EMPOWER GIRLS TO END CHILD MARRIAGE WORLDWIDE. THE NPD ALSO RUNS THE GLOBAL JUSTICE FELLOWSHIP, WHICH INSPIRES, EDUCATES AND TRAINS KEY OPINION LEADERS IN THE AMERICAN JEWISH COMMUNITY TO BECOME ACTIVIST LEADERS IN SUPPORT OF THESE CAMPAIGNS AND OTHER GLOBAL JUSTICE ISSUES. ACROSS THE U.S., THE NPD MOBILIZES AJWS'S ACTION TEAMS, GROUPS OF HIGHLY ENGAGED SUPPORTERS WHO

4c (Code _____) (Expenses \$ 642,125. including grants of \$ _____) (Revenue \$ _____)

COMMUNICATIONS: THE COMMUNICATIONS DIVISION IS RESPONSIBLE FOR COMMUNICATING ABOUT AJWS TO DIVERSE AUDIENCES IN ORDER TO RAISE AJWS'S PROFILE AND TO MOTIVATE SUPPORTERS TO DONATE AND TAKE ACTION TO PROMOTE HUMAN RIGHTS IN THE DEVELOPING WORLD. COMMUNICATIONS STAFF MEMBERS MAINTAIN THE AJWS WEBSITE, CONDUCT ONLINE FUNDRAISING AND ADVOCACY INITIATIVES, PROMOTE AJWS THROUGH TRADITIONAL AND SOCIAL MEDIA, AND PRODUCE AN ARRAY OF CONTENT AND PUBLICATIONS THAT HIGHLIGHT THE WORK AND IMPACT OF OUR GRANTEEES AND ACTIVIST SUPPORTERS. WE USE THESE STRATEGIES TO INCREASE AWARENESS OF HUMAN RIGHTS ISSUES, INSPIRE SUPPORTERS TO TAKE ACTION THROUGH OUR CAMPAIGNS, DRIVE FUNDRAISING, AND POSITION AJWS AS A THOUGHT LEADER IN THE HUMAN RIGHTS AND JEWISH COMMUNITIES. COMMUNICATIONS WORKS CLOSELY WITH DIVISIONS THROUGHOUT

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

(Expenses \$ 285,521. including grants of \$ 3,500.) (Revenue \$ 79,901.)

4e Total program service expenses ▶ 6,976,295.

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)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
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? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
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? <i>If "Yes," complete Schedule C, Part III</i>	5	X
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? <i>If "Yes," complete Schedule D, Part I</i>	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
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? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
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? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
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? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
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? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
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)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a X	
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
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? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
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? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26	X
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? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
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? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38 X	

Note. All Form 990 filers are required to complete Schedule O

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Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 0		
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 0		
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		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, 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		X
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		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
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		X
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		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
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		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
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		X
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		X
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		X
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		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

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

Check if Schedule O contains a response or note to any line 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 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	25	
b Enter the number of voting members included in line 1a, above, who are independent	24	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
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?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
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		X

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?		X
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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
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	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
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?		X
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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: **AK, AL, AR, AZ, CA, CO, CT, DC, FL, GA, HI, IL**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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: **▶**

KRISTINE STALLONE & DANIELLE EDWARDS - 212-792-2838
45 WEST 36TH STREET, 11TH FLOOR, NEW YORK, NY 10018

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if 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 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			
(1) MARION BERGMAN TRUSTEE	1.00	X						0.	0.	0.
(2) RABBI MENACHEM CREDITOR TRUSTEE	1.00	X						0.	0.	0.
(3) BARBARA DOBKIN TRUSTEE	1.00	X						0.	0.	0.
(4) JAMES DUBEY VICE CHAIR	1.00	X		X				0.	0.	0.
(5) MONTE DUBE SECRETARY	1.00	X		X				0.	0.	0.
(6) EILEEN EPSTEIN TRUSTEE	1.00	X						0.	0.	0.
(7) RABBI ELYSE FRISHMAN TRUSTEE	1.00	X						0.	0.	0.
(8) MARC GREENWALD TRUSTEE	1.00	X						0.	0.	0.
(9) MICHAEL HIRSCHHORN TREASURER	1.00	X		X				0.	0.	0.
(10) CAROL JOSEPH TRUSTEE	1.00	X						0.	0.	0.
(11) HOWARD KLECKNER TRUSTEE	1.00	X						0.	0.	0.
(12) JAMES KOSHLAND TRUSTEE	1.00	X						0.	0.	0.
(13) BETH KRAFT TRUSTEE	1.00	X						0.	0.	0.
(14) SUSAN LOWENBERG TRUSTEE	1.00	X						0.	0.	0.
(15) KATHLEEN LEVIN CHAIR	1.00	X		X				0.	0.	0.
(16) RUTH MESSINGER PRESIDENT	40.00	X		X				0.	0.	0.
(17) JOANNE MOORE TRUSTEE	1.00	X						0.	0.	0.

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 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			
(18) LAWRENCE S. PHILLIPS PAST CHAIR & FOUNDER	1.00	X						0.	0.	0.
(19) RUSS PRATT TRUSTEE	1.00	X						0.	0.	0.
(20) WILLIAM RESNICK TRUSTEE	1.00	X						0.	0.	0.
(21) MARCELLA KANFER ROLNICK TRUSTEE	1.00	X						0.	0.	0.
(22) ERIC SAHN TRUSTEE	1.00	X						0.	0.	0.
(23) JOLIE SCHWAB VICE CHAIR	1.00	X		X				0.	0.	0.
(24) JUDITH STERN TRUSTEE	1.00	X						0.	0.	0.
(25) BEATRICE WILDERMAN TRUSTEE	1.00	X						0.	0.	0.
(26) ROBERT BANK EXECUTIVE VICE PRESIDENT	40.00			X				0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

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 **0**

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. 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
NONE		

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**

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2013)

[illegible]

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	10,882.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	15,706,596.				
	g Noncash contributions included in lines 1a-1f \$		115,931.				
	h Total. Add lines 1a-1f			15,717,478.			
Program Service Revenue			Business Code				
	2 a STUDY TOUR TRIP FEES		900099	79,901.	79,901.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			79,901.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			48,723.			48,723.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses	30,933.					
	c Rental income or (loss)	2,045.					
	d Net rental income or (loss)	28,888.		28,888.		28,888.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses	5,234,377.					
	c Gain or (loss)	5,245,471.					
	d Net gain or (loss)	-11,094.		-11,094.		-11,094.	
	8 a Gross income from fundraising events (not including \$ 10,882. of contributions reported on line 1c). See Part IV, line 18						
	b Less: direct expenses	a	0.				
	c Net income or (loss) from fundraising events	b	15,045.	-15,045.		-15,045.	
	9 a Gross income from gaming activities. See Part IV, line 19						
	b Less: direct expenses	a					
	c Net income or (loss) from gaming activities	b					
	10 a Gross sales of inventory, less returns and allowances						
	b Less: cost of goods sold	a					
	c Net income or (loss) from sales of inventory	b					
Miscellaneous Revenue			Business Code				
11 a BAD DEBT RECOVERY		900099	30,284.			30,284.	
b MISCELLANEOUS INCOME		900099	5,018.			5,018.	
c							
d All other revenue							
e Total. Add lines 11a-11d			35,302.				
12 Total revenue. See instructions			15,884,153.	79,901.	0.	86,774.	

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 or note to any line in this Part IX ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	53,932.	53,932.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	3,115,686.	3,115,686.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	338,907.	197,973.	72,376.	68,558.
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	3,070,859.	1,793,844.	655,805.	621,210.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	111,441.	65,098.	23,799.	22,544.
9 Other employee benefits	369,381.	215,774.	78,884.	74,723.
10 Payroll taxes	290,911.	169,936.	62,126.	58,849.
11 Fees for services (non-employees):				
a Management				
b Legal	29,356.		29,356.	
c Accounting	15,000.		15,000.	
d Lobbying	17,938.	5,210.	5,564.	7,164.
e Professional fundraising services. See Part IV, line 17	40,535.			40,535.
f Investment management fees	9,069.		9,069.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O)	474,200.	341,010.	59,796.	73,394.
12 Advertising and promotion	11,521.	8,071.	1,711.	1,739.
13 Office expenses	293,330.	85,218.	16,762.	191,350.
14 Information technology	60,178.	34,230.	12,168.	13,780.
15 Royalties				
16 Occupancy	502,912.	292,368.	105,296.	105,248.
17 Travel	500,275.	408,073.	32,035.	60,167.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	10,226.	8,341.	655.	1,230.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	149,286.	84,336.	34,498.	30,452.
23 Insurance	50,692.	28,834.	10,250.	11,608.
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 MISCELLANEOUS	123,372.	35,831.	38,269.	49,272.
b MEMBERSHIP DUES	29,112.	23,747.	1,864.	3,501.
c PARTNER SUPPORT	9,613.	8,783.		830.
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	9,677,732.	6,976,295.	1,265,283.	1,436,154.
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)	25,576.	21,601.	0.	3,975.

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,050.	1	1,050.
	2 Savings and temporary cash investments	18,074,704.	2	13,074,079.
	3 Pledges and grants receivable, net	20,318,990.	3	22,128,626.
	4 Accounts receivable, net		4	
	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 instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	280,232.	9	477,660.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,427,571.		
	b Less: accumulated depreciation	10b 3,324,426.		
		1,234,096.	10c	1,103,145.
	11 Investments - publicly traded securities	7,479,130.	11	7,594,405.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	73,273.	15	70,208.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	47,461,475.	16	44,449,173.	
Liabilities	17 Accounts payable and accrued expenses	927,632.	17	707,469.
	18 Grants payable	14,516,355.	18	5,434,422.
	19 Deferred revenue	91,876.	19	106,509.
	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		23	
	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	479,212.	25	462,403.
	26 Total liabilities. Add lines 17 through 25	16,015,075.	26	6,710,803.
	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		8,715,425.	27	14,117,805.
28 Temporarily restricted net assets		22,721,675.	28	23,611,265.
29 Permanently restricted net assets		9,300.	29	9,300.
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		31,446,400.	33	37,738,370.
34 Total liabilities and net assets/fund balances		47,461,475.	34	44,449,173.

Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	15,884,153.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,677,732.
3	Revenue less expenses. Subtract line 2 from line 1	3	6,206,421.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	31,446,400.
5	Net unrealized gains (losses) on investments	5	85,549.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	37,738,370.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 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?

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?

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?

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?

- 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

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2013)

Department of the Treasury
Internal Revenue Service

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization

AMERICAN JEWISH WORLD SERVICE, INC.

Employer identification number

22-2584370

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?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

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

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

[illegible]**Total**

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

Schedule A (Form 990 or 990-EZ) 2013

332021
09-25-13

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	48116546.	48758530.	50583433.	72780195.	15717478.	235956182
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	48116546.	48758530.	50583433.	72780195.	15717478.	235956182
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)						10556567.
6 Public support. Subtract line 5 from line 4						225399615

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	48116546.	48758530.	50583433.	72780195.	15717478.	235956182
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	284,442.	248,852.	220,140.	210,579.	79,656.	1043669.
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.)	36,203.	39,511.	47,407.	13,364.	35,302.	171,787.
11 Total support. Add lines 7 through 10						237171638
12 Gross receipts from related activities, etc. (see instructions)					12	1,278,881.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	95.04 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	95.63 %
16a 33 1/3% support test - 2013. 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 - 2012. 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 - 2013. 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 - 2012. 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 ► ☐		

Schedule A (Form 990 or 990-EZ) 2013

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. 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 - 2012. 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.** 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).

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISC. REVENUE

BAD DEBT RECOVERY

FORM 990, SCHEDULE A, PART II

THE ORGANIZATION'S CURRENT TAX FILING IS FOR THE SHORT
PERIOD, FROM 1/1/2014 - 4/30/14. THE REVENUE SHOWN IN PART II, COLUMN E,
IS FOR THE SHORT PERIOD. PART II, COLUMNS A-D REPRESENT THE REVENUE OF
THE PRIOR FOUR TAX YEARS' FILINGS.

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2013

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

AMERICAN JEWISH WORLD SERVICE, INC.

Employer identification number

22-2584370

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$
- 3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

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

Schedule C (Form 990 or 990-EZ) 2013

LHA

332041
11-08-13

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		6,851.													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		11,086.													
c Total lobbying expenditures (add lines 1a and 1b)		17,937.													
d Other exempt purpose expenditures		9,659,795.													
e Total exempt purpose expenditures (add lines 1c and 1d)		9,677,732.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		633,887.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		158,472.													
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			☐ Yes ☐ No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	633,887.	3,633,887.
b Lobbying ceiling amount (150% of line 2a, column(e))					5,450,831.
c Total lobbying expenditures	293,330.	373,100.	106,314.	17,937.	790,681.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	158,472.	908,472.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,362,708.
f Grassroots lobbying expenditures	31,514.	32,662.	31,301.	6,851.	102,328.

Schedule C (Form 990 or 990-EZ) 2013

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

FORM 990, SCHEDULE C, PART II-A

LOBBYING EXPENDITURES DURING 4-YEAR AVERAGING PERIOD: THE

ORGANIZATION'S CURRENT TAX FILING IS FOR THE SHORT PERIOD, FROM 1/1/2014 -

4/30/14. THE LOBBYING EXPENDITURES AMOUNTS SHOWN IN THE 2013 COLUMN OF

THE 4-YEAR AVERAGING TABLE IS FOR THE SHORT PERIOD. THE COLUMNS FOR 2010,

2011 AND 2012 REPRESENT THE LOBBYING EXPENDITURES AMOUNTS FOR THE PRIOR

Part IV Supplemental Information (continued)

THREE TAX YEARS' FILINGS.

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.▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013Open to Public
Inspection

Name of the organization

AMERICAN JEWISH WORLD SERVICE, INC.

Employer identification number

22-2584370

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	1	
2 Aggregate contributions to (during year)	9,000,000.	
3 Aggregate grants from (during year)	2,499,384.	
4 Aggregate value at end of year	7,201,359.	

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 Tax 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:

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

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part 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	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,133,899.	2,050,137.	2,103,010.	2,135,997.	2,012,830.
b Contributions					
c Net investment earnings, gains, and losses	43,814.	183,762.	137,438.	67,013.	123,167.
d Grants or scholarships					
e Other expenditures for facilities and programs		100,000.	190,311.	100,000.	
f Administrative expenses					
g End of year balance	2,177,713.	2,133,899.	2,050,137.	2,103,010.	2,135,997.

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

- a Board designated or quasi-endowment ☒ 99.42 %
b Permanent endowment ☒ .58 %
c Temporarily restricted endowment ☐ _____ %

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:

- (i) unrelated organizations
(ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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		1,762,877.	1,218,366.	544,511.
d Equipment		909,839.	711,583.	198,256.
e Other		1,754,855.	1,394,477.	360,378.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,103,145.

Schedule D (Form 990) 2013

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	247,037.
(3) CHARITABLE GIFT ANNUITY OBL.	215,366.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. 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.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	15,954,955.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a 85,549.		
b	Donated services and use of facilities	2b 24,606.		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	110,155.
3	Subtract line 2e from line 1		3	15,844,800.
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 9,069.		
b	Other (Describe in Part XIII.)	4b 30,284.		
c	Add lines 4a and 4b		4c	39,353.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	15,884,153.

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	9,662,985.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a 24,606.		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d -30,284.		
e	Add lines 2a through 2d		2e	-5,678.
3	Subtract line 2e from line 1		3	9,668,663.
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 9,069.		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	9,069.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	9,677,732.

Part XIII Supplemental Information.

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.

PART V, LINE 4:

AJWS'S ENDOWMENT INCLUDES BOTH DONOR-RESTRICTED ENDOWMENT

FUNDS AND FUNDS DESIGNATED BY THE BOARD OF TRUSTEES TO FUNCTION AS

ENDOWMENTS. AJWS HAS ESTABLISHED A FUND DESIGNATED FOR LONG-TERM

INVESTMENTS. AJWS HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR

ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A PREDICTABLE STREAM OF FUNDING

TO PROGRAMS SUPPORTED BY ITS ENDOWMENT WHILE SEEKING TO MAINTAIN THE

PURCHASING POWER OF THE ENDOWMENT ASSETS.

PART X, LINE 2:

AJWS IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION

501(C)(3) OF THE INTERNAL REVENUE CODE (THE "CODE") AND FROM STATE INCOME

Part XIII Supplemental Information (continued)

TAXES. IN ADDITION, AJWS IS NOT CLASSIFIED AS A PRIVATE FOUNDATION.

AJWS HAS ADOPTED THE STANDARD ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, WHICH ADDRESSES THE DETERMINATION OF WHETHER TAX BENEFITS CLAIMED OR EXPECTED TO BE CLAIMED ON A TAX RETURN SHOULD BE RECORDED IN THE FINANCIAL STATEMENTS. UNDER THIS GUIDANCE, AJWS MAY RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION BY TAXING AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. THE TAX BENEFITS RECOGNIZED IN THE FINANCIAL STATEMENTS FROM SUCH A POSITION ARE MEASURED BASED ON THE LARGEST BENEFIT THAT HAS A GREATER THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT. THE GUIDANCE ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES ALSO ADDRESSES DERECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES ON INCOME TAXES, AND ACCOUNTING IN INTERIM PERIODS.

MANAGEMENT EVALUATED AJWS'S TAX POSITIONS AND CONCLUDED THAT AJWS HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE. GENERALLY, AJWS IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY U.S. FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE 2010, WHICH IS THE STANDARD STATUTE OF LIMITATIONS LOOK-BACK PERIOD.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

BAD DEBT RECOVERY 30,284.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

BAD DEBT RECOVERY -30,284.

SCHEDULE F
(Form 990)Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013**Open to Public Inspection**

Name of the organization

AMERICAN JEWISH WORLD SERVICE, INC.

Employer identification number

22-2584370

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

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

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
CENTRAL AMERICA AND THE CARIBBEAN	0	4	GRANTS TO RECIPIENTS LOCATED IN REGION		23,442.
EAST ASIA AND THE PACIFIC	0	3	GRANTS TO RECIPIENTS LOCATED IN REGION		416,567.
EUROPE	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		1,431,577.
NORTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		800.
SOUTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		3,500.
SOUTH ASIA	0	3	GRANTS TO RECIPIENTS LOCATED IN REGION		16,005.
SUB-SAHARAN AFRICA	0	6	GRANTS TO RECIPIENTS LOCATED IN REGION		1,223,795.
3 a Sub-total	0	16			3,115,686.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	16			3,115,686.

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

Schedule F (Form 990) 2013

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			CENTRAL AMERICA AND THE CARIBBEAN	PROGRAM SUPPORT	3,173	WIRE TRANSFERS	0.		
			CENTRAL AMERICA AND THE CARIBBEAN	PROGRAM SUPPORT	8,088	WIRE TRANSFERS	0.		
			CENTRAL AMERICA AND THE CARIBBEAN	PROGRAM SUPPORT	2,000	WIRE TRANSFERS	0.		
			CENTRAL AMERICA AND THE CARIBBEAN	PROGRAM SUPPORT	7,500	WIRE TRANSFERS	0.		
			CENTRAL AMERICA AND THE CARIBBEAN	PROGRAM SUPPORT	3,960	WIRE TRANSFERS	0.		
			CENTRAL AMERICA AND THE CARIBBEAN	PROGRAM SUPPORT	-1,279	WIRE TRANSFERS	0.		
			EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	2,700	WIRE TRANSFERS	0.		
			EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	30,000	WIRE TRANSFERS	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

44
18

3 Enter total number of other organizations or entities

Schedule F (Form 990) 2013

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	115,000.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	600.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	5,000.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	6,200.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	20,200.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	1,560.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	1,380.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	350.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	11,500.	WIRE TRANSFERS	0.		

Part I Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	30,000.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	950.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	6,210.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	18,000.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	137,767.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	5,900.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	7,000.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	6,000.	WIRE TRANSFERS	0.		
		EAST ASIA AND THE PACIFIC	PROGRAM SUPPORT	10,250.	WIRE TRANSFERS	0.		

Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)									
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)	
		EUROPE	PROGRAM SUPPORT	11,350.	WIRE TRANSFERS	0.			
		EUROPE	PROGRAM SUPPORT	14,000.	WIRE TRANSFERS	0.			
		EUROPE	PROGRAM SUPPORT	-15.	WIRE TRANSFERS	0.			
		NORTH AMERICA	PROGRAM SUPPORT	800.	WIRE TRANSFERS	0.			
		SOUTH AMERICA	PROGRAM SUPPORT	3,500.	WIRE TRANSFERS	0.			
		SOUTH ASIA	PROGRAM SUPPORT	780.	WIRE TRANSFERS	0.			
		SOUTH ASIA	PROGRAM SUPPORT	15,225.	WIRE TRANSFERS	0.			
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	1,600.	WIRE TRANSFERS	0.			
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	1,057.	WIRE TRANSFERS	0.			

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	9,967.	WIRE TRANSFERS	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	2,520.	WIRE TRANSFERS	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	2,770.	WIRE TRANSFERS	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	25,000.	WIRE TRANSFERS	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	30,000.	WIRE TRANSFERS	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	4,834.	WIRE TRANSFERS	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	15,500.	WIRE TRANSFERS	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	7,950.	WIRE TRANSFERS	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	4,135.	WIRE TRANSFERS	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)									
1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			SUB-SAHARAN AFRICA	PROGRAM SUPPORT	3,000.	WIRE TRANSFERS	0.		
			SUB-SAHARAN AFRICA	PROGRAM SUPPORT	7,320.	WIRE TRANSFERS	0.		
			SUB-SAHARAN AFRICA	PROGRAM SUPPORT	15,000.	WIRE TRANSFERS	0.		
			EUROPE	PROGRAM SUPPORT	100,000.	WIRE TRANSFER	0.		
			EUROPE	PROGRAM SUPPORT	80,000.	WIRE TRANSFER	0.		
			EUROPE	PROGRAM SUPPORT	225,000.	WIRE TRANSFER	0.		
			EUROPE	PROGRAM SUPPORT	225,000.	WIRE TRANSFER	0.		
			EUROPE	PROGRAM SUPPORT	100,000.	WIRE TRANSFER	0.		
			EUROPE	PROGRAM SUPPORT	176,242.	WIRE TRANSFER	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE	PROGRAM SUPPORT	200,000.	WIRE TRANSFER	0.		
		EUROPE	PROGRAM SUPPORT	300,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	500,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	120,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	75,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	100,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	160,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	38,142.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	PROGRAM SUPPORT	100,000.	WIRE TRANSFER	0.		

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A) ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471) ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621) ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865) ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions for Form 5713) ☐ Yes ☒ No

Schedule F (Form 990) 2013

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

PART I, LINE 2:

PRIOR TO SELECTING A PROSPECTIVE GRANTEE, AJWS STAFF AND CONSULTANTS DO A CONTEXTUAL ANALYSIS OF THE COUNTRY AND DECIDE WHERE THE FUNDING GAP EXISTS. STAFF MEMBERS AND CONSULTANTS CONDUCT SITE VISITS TO ASSESS THE LANDSCAPE AND TO BEGIN SELECTING POTENTIAL GRANTEES. DURING THESE SITE VISITS, OTHER FUNDERS AS WELL AS PARTNERS ARE CONSULTED AND A SHORTLIST OF GRANTEES IS CREATED.

GRANTEES ARE SELECTED BASED ON A NUMBER OF FACTORS, SUCH AS THE ORGANIZATION'S ALIGNMENT WITH AJWS'S STRATEGIES; ITS EFFECTIVENESS AND THE QUALITY OF ITS PROGRAMS AND STRATEGY; THE ORGANIZATION'S FINANCIAL MANAGEMENT; THE PRESENCE OF STRONG AND INCLUSIVE LEADERSHIP; WORK THAT IS DRIVEN BY THE PRIORITIES OF THE AFFECTED COMMUNITY; THE LOCAL REPUTATION OF THE ORGANIZATION (CREDIBILITY); ITS CONNECTIONS WITH OTHER CIVIL SOCIETY ORGANIZATIONS; THE DEPTH OF THE ORGANIZATION'S ANALYSIS; AND THE ORGANIZATION'S USE OF CUTTING EDGE STRATEGIES AND APPROACHES. ALL GRANTEES ARE SCREENED BY AJWS STAFF TO ENSURE COMPLIANCE WITH U.S. TREASURY GUIDELINES. IN COUNTRIES WHERE SITE VISITS ARE NOT POSSIBLE DUE TO SECURITY ISSUES (I.E. SUDAN, AFGHANISTAN) AJWS STAFF CONTACTS OTHER FUNDERS THAT WORK WITH THE GRANTEE ORGANIZATION AND CHECKS REFERENCES. ONCE A GRANT HAS BEEN APPROVED BY AJWS'S BOARD COMMITTEE, AJWS STAFF DRAFTS A GRANT AGREEMENT THAT REFLECTS THE GRANTEES' PROPOSAL. IT OUTLINES THE PROJECT ACTIVITIES, THE THREE YEAR OUTCOMES AND THE REPORTING REQUIREMENTS. ONCE THE GRANTEE SIGNS AND RETURNS THE AGREEMENT TO AJWS, THE FIRST HALF OF THE TOTAL GRANT AMOUNT IS PROCESSED. PROGRAM OFFICERS AND CONSULTANTS TRACK THE PROGRESS OF THE PROJECT THROUGHOUT THE GRANT PERIOD. SIX MONTHS INTO THE GRANT, PROVIDED THERE ARE NO MAJOR CONCERNS, THE GRANTEE RECEIVES THE REMAINDER OF ITS FUNDS. A DETAILED

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

NARRATIVE AND FINANCIAL REPORT THAT IS IN ACCORDANCE WITH THE COMMITMENTS AGREED UPON IN THE GRANT AGREEMENT IS REQUIRED ONE MONTH AFTER THE PROJECT END DATE.

FOR DONOR-ADVISED FUND GRANTS, EXPENDITURE RESPONSIBILITY REQUIREMENTS ARE FOLLOWED PER THE IRS. ONCE A GRANT HAS BEEN APPROVED BY AJWS' BOARD COMMITTEE, AJWS STAFF DRAFTS A GRANT AGREEMENT WHICH INCLUDES THE PROJECT AND REPORTING REQUIREMENTS. AFTER THE GRANTEE REVIEWS AND SIGNS THE AGREEMENT, THE FIRST PAYMENT IS PROCESSED. SUBSEQUENT PAYMENTS FOR MULTI-YEAR GRANTS ARE CONTINGENT UPON THE RECEIPT OF A SATISFACTORY REPORT ON THE FIRST YEAR OF GRANT ACTIVITIES AND ADEQUATE FUNDING. ALL DONOR-ADVISED FUND GRANTS MUST RECEIVE A FINANCIAL AND NARRATIVE REPORT AT THE END OF EVERY GRANT PERIOD. AJWS STAFF REVIEWS THESE REPORTS AGAINST THE ORIGINAL PROPOSAL AND UPON APPROVAL, PROCESSES ANY FURTHER PAYMENTS IF APPLICABLE.

FORM 990, SCHEDULE F, PART II

GRANTS WITH NEGATIVE AMOUNTS - GRANTS DISPLAYED AS A NEGATIVE NUMBER (E.G. -\$15,000) REPRESENT GRANT AGREEMENTS THAT WERE APPROVED AND AWARDED IN THE PREVIOUS FISCAL YEARS. FUTURE PAYMENTS FOR THESE GRANTS WERE WITHHELD OR FORFEITED BY AJWS FOR REASONS DEEMED NECESSARY BY THE MONITORING PROGRAM OFFICER AND THE DIRECTOR OF GRANTS. THESE GRANTS ARE USUALLY WRITTEN-OFF FROM THE ORGANIZATION'S PAYABLES LIST AFTER THE FISCAL YEAR IN WHICH THEY WERE ORIGINALLY GRANTED, THUS REFLECTING A NEGATIVE NUMBER IN THE CURRENT FISCAL YEAR.

Department of the Treasury
Internal Revenue Service

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.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open To Public Inspection

Name of the organization

AMERICAN JEWISH WORLD SERVICE, INC.

Employer identification number

22-2584370

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

2 a 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?		(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
		Yes	No			
AMY TRIPI - 255 PLUTARCH ROAD, HIGHLAND, NY 12528	DIRECT MAIL/ACQUISITION MAIL/DIGITAL CAMPAIGN		X	439,996.	40,535.	399,461.
Total				439,996.	40,535.	399,461.

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

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO
MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY
DC

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

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

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.

Revenue		(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				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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: _____

- 11** 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 | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

- 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 ► _____

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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV **Supplemental Information.** 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).

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: AMY TRIPI

(I) ADDRESS OF FUNDRAISER: 255 PLUTARCH ROAD, HIGHLAND, NY 12528

**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.**

**Open to Public
Inspection**

Employer identification number
22-2584370

AMERICAN JEWISH WORLD SERVICE, INC.

☒ Yes ☐ No

Part I	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
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2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	3.
3	Enter total number of other organizations listed in the line 1 table	0.

Schedule I (Form 990) (2013)

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

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.**PART I, LINE 2:**

BEFORE A GRANT IS MADE TO A US-BASED ORGANIZATION, AJWS STAFF MEMBERS OR CONSULTANTS MEET WITH STAFF MEMBERS FROM THE POTENTIAL GRANTEE ORGANIZATION AND SCREEN ALL THE ORGANIZATIONS TO ENSURE COMPLIANCE WITH US TREASURY GUIDELINES. AJWS STAFF MEMBERS REVIEW AUDITED FINANCIAL STATEMENTS AND THE ORGANIZATION'S REGISTRATION STATUS. ONCE A GRANT HAS BEEN APPROVED BY AJWS' BOARD COMMITTEE, USING LANGUAGE FROM THE GRANTEE'S PROPOSAL, AJWS' STAFF DRAFT A GRANT AGREEMENT THAT DETAILS THE ACTIVITIES THE GRANTEE COMMITS TO CARRYING OUT AND OUTLINES THE REPORTING

Part IV Supplemental Information

REQUIREMENTS. PROGRAM OFFICERS ARE THEN ASKED TO ASSESS THE PROGRESS OF THE PROJECT AT THE FIVE MONTH MARK. AT THE GRANT'S HALF-WAY MARK, THE GRANTEE WILL RECEIVE THE REMAINDER OF ITS FUNDS. GRANTEES ARE THEN REQUIRED TO PROVIDE DETAILED NARRATIVE AND FINANCIAL REPORTS IN ACCORDANCE WITH THE COMMITMENTS AGREED UPON IN THE GRANT AGREEMENT ONE MONTH AFTER THE END OF THE GRANT PERIOD. US-BASED GRANTEES ARE REQUIRED TO MEET ONCE YEARLY WITH AJWS STAFF TO REVIEW THE PROGRESS OF THE GRANT.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No 1545-0047

2013

Open to Public
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.**

Name of the organization

AMERICAN JEWISH WORLD SERVICE, INC.

Employer identification number

22-2584370

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	11	115,931.	SALES PROCEEDS
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 ()				
26 Other ()				
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

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?

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

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.

Yes No

30a		X
31		X
32a		X

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

Schedule M (Form 990) (2013)

Supplemental Information. 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.

DONORS OF PUBLICLY TRADED SECURITIES DURING THE YEAR.

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 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

AMERICAN JEWISH WORLD SERVICE, INC.

Employer identification number

22-2584370

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

DOCUMENT OUR CONTRIBUTION, AS WELL AS SERVING AS MOVEMENT BUILDING
INPUTS. IPD ALSO ADMINISTERS A DONOR-ADVISED FUND THAT PROVIDES GRANTS
TO HUMAN RIGHTS ORGANIZATIONS AROUND THE GLOBE.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

ORGANIZE THEIR OWN COMMUNITIES TO TAKE ACTION IN SUPPORT OF GLOBAL
JUSTICE. NPD COLLABORATES CLOSELY WITH SLRE TO CONTINUALLY LEARN FROM,
IMPROVE, AND EVALUATE OUR PROGRAMS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

AJWS ON ALL OF THESE ACTIVITIES, ENSURING THAT OUR MESSAGES ACCURATELY
REFLECT THE TOTALITY OF THE ORGANIZATION'S WORK.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

STRATEGIC LEARNING RESEARCH AND EVALUATION: THE STRATEGIC LEARNING,
RESEARCH AND EVALUATION (SLRE) DIVISION DEVELOPS LEARNING AND
EVALUATION PROCESSES AT AJWS, YIELDING NEW INSIGHTS THAT CAN BE USED TO
STRATEGICALLY IMPROVE AJWS'S WORK TO ADVANCE HUMAN RIGHTS IN THE
DEVELOPING WORLD. SLRE INVESTIGATES KEY QUESTIONS ABOUT AJWS'S NATIONAL
AND INTERNATIONAL STRATEGIES, INCLUDING HOW WE CREATE SUSTAINED HUMAN
RIGHTS CHANGE AND WHAT IMPACT WE HAVE HAD. IN ADDITION TO DESIGNING
RESEARCH AND EVALUATION THAT ANSWER THESE QUESTIONS, SLRE ALSO HELPS
AJWS'S PROGRAMMATIC STAFF APPLY LESSONS LEARNED AND CREATE INNOVATIVE,
EVIDENCE-BASED INITIATIVES.

EXPENSES \$ 285,521. INCLUDING GRANTS OF \$ 3,500. REVENUE \$ 79,901.

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

Schedule O (Form 990 or 990-EZ) (2013)

332211
09-04-13

Name of the organization

AMERICAN JEWISH WORLD SERVICE, INC.

Employer identification number

22-2584370

FORM 990, PART VI, SECTION B, LINE 11:

ANNUALLY, THE FINANCE TEAM, ALONG WITH MANAGEMENT, PERFORMS A THOROUGH REVIEW OF THE FORM 990, INCLUDING ALL SCHEDULES AND SUPPLEMENTAL INFORMATION RELATED TO IT. THE RETURN IS THEN REVIEWED BY THE AJWS AUDIT AND RISK MANAGEMENT COMMITTEE AND BEFORE FILING, THE FORM 990 IS DISTRIBUTED TO THE FULL BOARD FOR REVIEW AND COMMENTS.

FORM 990, PART VI, SECTION B, LINE 12C:

AMERICAN JEWISH WORLD SERVICE (AJWS) REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES COMPLIANCE WITH OUR CONFLICT OF INTEREST POLICY. ALL OFFICERS, DIRECTORS AND EMPLOYEES ANNUALLY REVIEW THE CONFLICT OF INTEREST POLICY AND SIGN A CONFLICT OF INTEREST DISCLOSURE STATEMENT WHICH AFFIRMS THAT THE INDIVIDUAL:

- HAS RECEIVED A COPY OF THIS CONFLICT OF INTEREST POLICY;
- HAS READ AND UNDERSTANDS THIS CONFLICT OF INTEREST POLICY;
- HAS AGREED TO COMPLY WITH THIS CONFLICT OF INTEREST POLICY;
- UNDERSTANDS THAT AJWS IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS TAX-EXEMPT ORGANIZATIONAL STATUS, IT MUST ENGAGE PRIMARILY IN ACTIVITIES THAT ACCOMPLISH ONE OR MORE OF ITS CHARITABLE, TAX-EXEMPT PURPOSES; AND
- SHALL DISCLOSE ANY FINANCIAL OR OTHER MATERIAL INTEREST AND THE FACTS AND CIRCUMSTANCES RELATING THERETO.

ALL CONFLICT OF INTEREST DISCLOSURE STATEMENTS ARE REVIEWED BY THE AJWS COMPLIANCE OFFICER. IF AN INDIVIDUAL DISCLOSES A POTENTIAL CONFLICT OF INTEREST, IT IS REVIEWED BY THE PRESIDENT, EXECUTIVE COMMITTEE AND BOARD OF TRUSTEES FOR FINAL DETERMINATION. THE MOST RECENT PROCESS WAS DONE WITH ALL INDIVIDUALS IN FEBRUARY 2014.

Name of the organization

AMERICAN JEWISH WORLD SERVICE, INC.

Employer identification number

22-2584370

FORM 990, PART VI, SECTION B, LINE 15:

IN 2010 HUMAN RESOURCES HIRED AN INDEPENDENT THIRD PARTY, ORC WORLDWIDE, TO EVALUATE AJWS'S JOB AND PAY STRUCTURE AND TO ASSESS INTERNAL EQUITABILITY AND EXTERNAL COMPETITIVENESS OF STAFF SALARIES. USING A COMBINATION OF PUBLISHED COMPENSATION SURVEY SOURCES, ORC COMPARED AJWS SALARIES WITH MARKET SALARIES IN SIMILARLY SIZED NON-PROFIT ORGANIZATIONS AT THE AVERAGE, 25TH, 50TH, 65TH, AND 75TH PERCENTILES. USING THIS ANALYSIS, THE FIRM DEVELOPED A COMPENSATION STRUCTURE, WHICH WAS THEN USED TO INFORM ORGANIZATION-WIDE COMPENSATION DECISIONS.

IN 2014 HUMAN RESOURCES ENGAGED INSIDENGO, A THIRD PARTY ASSOCIATION WHOSE MISSION IS TO STRENGTHEN THE OPERATIONAL AND MANAGEMENT CAPACITY OF ORGANIZATIONS IN THE GLOBAL NGO COMMUNITY TO EVALUATE ITS EXISTING COMPENSATION STRUCTURE AND DETERMINE INTERNAL EQUITABILITY AND EXTERNAL COMPETITIVENESS OF SALARIES RELATIVE TO THE CURRENT LABOR MARKET. INSIDENGO IS USING THREE CURRENT PUBLISHED SURVEY SOURCES FROM 'TARGET MARKETS' (INTERNATIONAL HUMAN RIGHTS, NOT FOR PROFIT AND GRANT MAKING SECTORS) TO CONDUCT ITS ANALYSIS. USING THE RESULTS FROM THIS ANALYSIS AND GUIDED BY AJWS'S AGREED UPON COMPENSATION PHILOSOPHY, INSIDENGO PRESENTED AN UPDATED JOB LEVELING FRAMEWORK, BENCHMARKING ANALYSIS AND US SALARY STRUCTURE FOR US-BASED EMPLOYEES.

AJWS HAS A COMPENSATION COMMITTEE COMPRISED OF MEMBERS OF THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES. THE COMPENSATION COMMITTEE'S RESPONSIBILITIES INCLUDE: OVERSIGHT FOR THE COMPENSATION PHILOSOPHY FOR THE ORGANIZATION; RELIANCE ON THIRD PARTY COMPARABILITY DATA TO REVIEW AND APPROVE COMPENSATION TRANSACTIONS FOR THE CEO AND OTHER KEY EMPLOYEES OF

Name of the organization	AMERICAN JEWISH WORLD SERVICE, INC.	Employer identification number	22-2584370
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THE ORGANIZATION AS DEFINED BY THE IRS; REVIEW AND MONITOR ACTIONS PROPOSED BY CEO FOR HIS/HER DIRECT REPORTS; AND DOCUMENT BASIS FOR COMPENSATION DECISIONS. THE COMPENSATION COMMITTEE PROVIDES ANNUAL UPDATES TO THE FULL BOARD OF TRUSTEES.

ANNUALLY THE CEO'S SALARY IS APPROVED BY THE COMPENSATION COMMITTEE OF THE AJWS BOARD OF TRUSTEES. WHEN DETERMINING THE CEO'S SALARY, THE COMPENSATION COMMITTEE REVIEWS COMPARABLE EXECUTIVE DIRECTOR SALARIES AT NONPROFIT ORGANIZATIONS IN VARIOUS COMPARABLE SECTORS INCLUDING: INTERNATIONAL DEVELOPMENT, JEWISH COMMUNAL WORK, SOCIAL SERVICE, HUMAN RIGHTS, AND COMPENSATION SURVEYS AND FROM FORM 990S FROM OTHER ORGANIZATIONS OF COMPARABLE OR LARGER BUDGETS. THIS DATA IN CONJUNCTION WITH THE BOARD CHAIR'S PERFORMANCE EVALUATION OF THE CEO INFORM THE COMPENSATION COMMITTEE'S SALARY RECOMMENDATIONS.

EXECUTIVE TEAM (EXECUTIVE VICE PRESIDENT, ALL VICE PRESIDENTS AND OTHER KEY EMPLOYEES) SALARIES ARE DETERMINED IN PARTNERSHIP BETWEEN THE CEO AND EXECUTIVE VICE PRESIDENT (EXCLUDING THE EXECUTIVE VICE PRESIDENT'S OWN SALARY WHICH IS DISCUSSED BETWEEN THE CEO AND CHAIR OF THE BOARD OF TRUSTEES). PERFORMANCE REVIEWS, COMPLEXITY OF POSITION, EXPERIENCE LEVEL AND THE THIRD PARTY APPROVED AJWS COMPENSATION STRUCTURE ARE THE ANCHORS USED TO INFORM THE AFOREMENTIONED SALARY RECOMMENDATIONS. ONCE SALARY RECOMMENDATIONS ARE MADE FOR THESE POSITIONS, THE DIRECTOR OF HR & ADMINISTRATIVE SERVICES REVIEWS ALL RECOMMENDATIONS AND THEN PREPARES A PACKAGE OF INFORMATION FOR THE MEMBERS OF THE COMPENSATION COMMITTEE TO REVIEW AND APPROVE.

THE COMPENSATION DECISIONS ARE ALL DOCUMENTED AND SIGNED OFF ON BY THE MEMBERS OF THE COMPENSATION COMMITTEE.

A COPY OF THE APPROVAL IS PLACED IN EACH APPLICABLE EMPLOYEE'S PERSONNEL

Name of the organization

AMERICAN JEWISH WORLD SERVICE, INC.

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FILE. MEETING MINUTES FOR THE COMPENSATION COMMITTEE ARE ALSO KEPT FOR
RECORD.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AK, AL, AR, AZ, CA, CO, CT, DC, FL, GA, HI, IL, KS, KY, LA, MA, MD, ME, MI, MS, MN, NC, ND, NJ, NH
NM, NY, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV

FORM 990, PART VI, SECTION C, LINE 19:

AMERICAN JEWISH WORLD SERVICE (AJWS) MAKES ITS GOVERNING
DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE
TO THE PUBLIC UPON REQUEST.

American Jewish World Service, Inc.

Financial Report

April 30, 2014 and December 31, 2013

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Independent Auditor's Report

To the Board of Trustees
American Jewish World Service, Inc.
New York, New York

Report on the Financial Statements

We have audited the accompanying financial statements of American Jewish World Service, Inc. ("AJWS"), which comprise the statements of financial position as of April 30, 2014 and December 31, 2013, and the related statements of activities, functional expenses and cash flows for the four months and year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of AJWS as of April 30, 2014 and December 31, 2013, and the changes in its net assets and its cash flows for the four months ended April 30, 2014 and for the year ended December 31, 2013 in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited AJWS's 2012 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 6, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

McGladrey LLP

New York, New York
August 15, 2014

American Jewish World Service, Inc.

Statements of Financial Position

April 30, 2014 and December 31, 2013

(with summarized comparative financial information as of December 31, 2012)

	April 30, 2014	December 31,	
		2013	2012
ASSETS			
Cash and cash equivalents	\$ 13,075,129	\$ 18,075,754	\$ 14,655,990
Contributions receivable, net	22,128,626	20,318,990	5,557,988
Investments	7,594,405	7,479,130	7,235,243
Prepaid expenses and other assets	547,868	353,505	424,250
Property and equipment, net of accumulated depreciation and amortization of \$3,324,426, \$3,175,140 and \$2,725,274, respectively	1,103,145	1,234,096	1,455,477
Total assets	\$ 44,449,173	\$ 47,461,475	\$ 29,328,948
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 707,469	\$ 927,632	\$ 1,151,585
Grants payable	5,434,422	14,516,355	10,615,260
Deferred rent	247,037	262,840	275,531
Unearned revenue	106,509	91,876	56,069
Charitable gift annuity obligation	215,366	216,372	255,312
Total liabilities	6,710,803	16,015,075	12,353,757
Commitments and contingencies			
Net assets			
Unrestricted			
Undesignated	260,111	1,362,143	403,069
Unrestricted designated for donor-advised fund	7,201,359	788,221	2,208,477
Unrestricted designated for long-term investment	2,165,014	2,121,200	2,037,438
Board-designated for reserve funds	4,491,321	4,443,861	3,858,331
Total unrestricted	14,117,805	8,715,425	8,507,315
Restricted	23,620,565	22,730,975	8,467,876
Total net assets	37,738,370	31,446,400	16,975,191
Total liabilities and net assets	\$ 44,449,173	\$ 47,461,475	\$ 29,328,948

See Notes to Financial Statements

American Jewish World Service, Inc.

Statements of Activities
Four Months Ended April 30, 2014 and Year Ended December 31, 2013
(with summarized comparative financial information for the year ended December 31, 2012)

	Four months ended April 30, 2014			Years ended December 31,		
	2014		Total	2013		Total
	Unrestricted	Restricted		Unrestricted	Restricted	
Contributions and revenue						
Individuals	\$ 2,202,939	\$ 4,161,575	\$ 6,364,514	\$ 12,837,865	\$ 16,211,395	\$ 29,049,260
Donor-advised fund	9,000,000	-	9,000,000	25,000,000	-	25,000,000
Bequests	2,500	-	2,500	37,699	-	37,699
Foundations and corporations	54,250	285,332	339,582	520,887	18,156,082	18,676,969
Special event revenue, net of expenses of \$15,045 in 2014, \$12,553 in 2013 and \$108,784 in 2012	(4,163)	-	(4,163)	5,640	-	5,640
Donated services and goods	24,606	-	24,606	60,304	-	60,304
Investment income, net of expenses of \$9,069 in 2014, \$9,240 in 2013 and \$8,396 in 2012	110,440	3,669	114,109	241,005	5,222	246,227
Study tours and miscellaneous revenue	90,956	22,851	113,807	327,039	4,741	331,780
Net assets released from restrictions	3,583,837	(3,583,837)	-	20,114,341	(20,114,341)	-
Total contributions and revenue	15,065,365	889,590	15,954,955	59,144,780	14,263,099	73,407,879
Program services						
International	4,557,297	-	4,557,297	44,282,024	-	44,282,024
National	1,500,471	-	1,500,471	4,350,395	-	4,350,395
Communications	644,215	-	644,215	1,986,130	-	1,986,130
Strategic Learning, Research and Evaluation	286,453	-	286,453	905,883	-	905,883
Total program services expenses	6,988,436	-	6,988,436	51,524,432	-	51,524,432
Supporting services						
Finance and administration	1,229,818	-	1,229,818	3,412,808	-	3,412,808
Development	1,444,731	-	1,444,731	3,999,430	-	3,999,430
Total supporting services expenses	2,674,549	-	2,674,549	7,412,238	-	7,412,238
Total expenses	9,662,985	-	9,662,985	58,936,670	-	58,936,670
Change in net assets	5,402,380	889,590	6,291,970	208,110	14,263,099	14,471,209
Net assets						
Beginning	8,715,425	22,730,975	31,446,400	8,507,315	8,467,876	16,975,191
Ending	\$ 14,117,805	\$ 23,620,565	\$ 37,738,370	\$ 8,715,425	\$ 22,730,975	\$ 31,446,400

See Notes to Financial Statements

American Jewish World Service, Inc.

Statements of Functional Expenses
Four Months Ended April 30, 2014 and Year Ended December 31, 2013
(with summarized comparative financial information for the year ended December 31, 2012)

	Four months ended April 30, 2014										Years ended December 31,										2012	
	2014										2013										2012	
	Strategic Learning, Research and Evaluation		Program Services		Finance and Administration		Supporting Services		Total		Strategic Learning, Research and Evaluation		Program Services		Finance and Administration		Supporting Services		Total		Total	
	International	National	Communications	Development	Total	International	National	Communications	Development	Total	International	National	Communications	Development	Total	International	National	Communications	Development	Total	Total	Total
Salaries and benefits	\$ 845,289	\$ 950,738	\$ 428,659	\$ 217,829	\$ 2,442,825	\$ 882,890	\$ 845,883	\$ 1,738,873	\$ 4,181,488	\$ 3,077,314	\$ 2,853,921	\$ 1,285,175	\$ 742,031	\$ 7,958,441	\$ 2,272,200	\$ 4,524,871	\$ 12,483,112	\$ 12,957,081	\$ 10,286,871	\$ 10,286,871	\$ 12,957,081	\$ 12,957,081
Program grants (donor-advised)	2,489,384	-	-	-	2,489,384	-	-	-	-	-	-	-	-	25,528,817	-	-	25,528,817	-	-	25,528,817	25,528,817	25,528,817
Program grants (non-donor-advised)	666,734	-	-	3,500	670,234	-	-	-	670,234	13,832,616	-	-	-	13,832,616	-	-	13,832,616	-	-	13,832,616	13,832,616	13,832,616
Professional services	202,463	62,556	68,581	7,410	341,010	104,152	113,929	218,081	889,091	863,787	99,483	241,298	43,718	1,248,284	282,421	335,382	827,803	14,828	25,187	80,304	444,593	444,593
Donated services and goods	5,226	3,883	2,080	832	12,141	3,887	8,577	12,464	24,605	14,822	11,454	8,750	2,091	35,117	10,281	14,828	20,005	9,418	66,045	123,431	153,169	153,169
Travel and conference	143,507	255,478	23,585	17,582	440,160	34,554	64,898	99,452	539,612	324,445	518,681	42,951	31,959	918,038	79,028	182,215	241,241	1,188,277	9,418	66,045	123,431	123,431
Occupancy	103,912	118,130	50,294	22,032	292,368	105,298	105,248	210,544	602,812	353,581	368,665	162,433	49,880	932,539	283,512	269,281	552,793	1,488,332	3,798	168,898	489,652	489,652
Telecommunications and systems applications	13,711	26,713	24,349	2,007	66,780	15,504	18,840	34,144	100,824	58,087	87,699	102,968	7,191	254,155	52,482	73,453	125,935	380,090	78,451	171,623	449,866	449,866
Printing and publications	5,230	4,918	11,813	128	22,087	2,308	118,890	121,198	143,283	15,108	30,298	16,735	201	62,340	24,824	421,383	448,207	608,647	421,383	448,207	608,647	608,647
Office supplies and other	20,032	21,677	10,240	4,146	56,095	19,941	22,582	42,523	98,618	70,225	60,405	35,783	9,803	178,250	56,211	57,317	113,528	288,784	57,317	113,528	288,784	288,784
Postage	854	1,687	555	214	3,320	1,429	58,628	58,055	81,376	1,080	4,794	2,914	87	8,855	4,308	189,497	203,805	212,880	189,497	203,805	212,880	212,880
Advertising	916	5,178	1,868	108	8,071	1,711	1,739	3,450	11,521	5,878	35,885	15,607	16	57,388	56,627	9,418	66,045	123,431	9,418	66,045	123,431	123,431
Pierier support	-	8,783	-	-	8,783	-	830	830	9,613	1,708	153,490	-	-	155,088	-	3,798	3,798	168,898	3,798	168,898	489,652	489,652
(Recoveries) bad debts	-	-	-	-	-	(30,284)	-	(30,284)	(30,284)	-	-	-	-	-	55,356	-	55,356	86,366	-	86,366	132,998	132,998
Depreciation and amortization	33,739	27,038	18,324	7,237	84,336	34,488	30,452	64,950	149,286	115,778	93,181	55,953	16,333	278,243	82,172	78,451	171,623	449,866	82,172	78,451	171,623	171,623
Miscellaneous	18,200	15,678	5,847	3,227	41,042	43,834	56,437	100,271	141,313	22,782	34,339	20,585	2,503	80,219	133,408	120,838	254,246	334,468	120,838	254,246	334,468	334,468
Subtotal	4,557,287	1,500,471	844,215	286,453	8,988,436	1,229,816	1,444,731	2,674,549	9,682,885	44,282,024	4,350,395	1,886,130	905,883	51,524,432	3,412,808	3,899,430	7,412,238	88,038,870	3,899,430	7,412,238	88,038,870	88,038,870
Special event expenses	-	-	-	-	-	-	-	15,045	15,045	70	50	47	10	177	48	12,328	12,378	12,583	48	12,378	12,583	12,583
Investment management fee	-	-	-	-	-	-	-	9,069	9,069	-	-	-	-	-	9,240	-	9,240	9,240	-	9,240	9,240	9,240
Total	\$ 4,557,287	\$ 1,500,471	\$ 844,215	\$ 286,453	\$ 8,988,436	\$ 1,239,887	\$ 1,459,776	\$ 2,689,613	\$ 9,691,954	\$ 44,282,094	\$ 4,350,445	\$ 1,886,177	\$ 905,893	\$ 51,524,609	\$ 3,422,096	\$ 4,011,768	\$ 7,433,864	\$ 88,058,463	\$ 4,011,768	\$ 7,433,864	\$ 88,058,463	\$ 88,058,463

See Notes to Financial Statements

American Jewish World Service, Inc.

Statements of Cash Flows

Four Months Ended April 30, 2014 and Year Ended December 31, 2013

(with summarized comparative financial information for the year ended December 31, 2012)

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Cash flows from operating activities			
Change in net assets	\$ 6,291,970	\$ 14,471,209	\$ (2,588,069)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:			
(Recoveries) bad debt	(30,284)	55,356	132,998
Donated securities	(115,931)	(1,355,868)	(1,054,849)
Depreciation and amortization	149,286	449,866	492,732
Net realized and unrealized gains on investments	(74,455)	(137,331)	(66,779)
Actual (gain) loss on charitable gift annuity obligation	-	(11,001)	15,558
(Decrease) increase in deferred rent	(15,803)	(12,691)	9,731
Changes in operating assets and liabilities			
(Increase) decrease in contributions receivable	(1,820,870)	(14,928,064)	272,736
(Increase) decrease in prepaid expenses and other assets	(194,363)	70,745	(17,240)
(Decrease) increase in accounts payable and accrued expenses	(220,163)	(223,953)	416,036
(Decrease) increase in grants payable	(9,081,933)	3,901,095	(1,669,862)
Increase (decrease) in unearned revenue	14,633	35,807	(168,961)
Net cash (used in) provided by operating activities	(5,097,913)	2,315,170	(4,225,969)
Cash flows from investing activities			
Proceeds from notes receivable	-	-	50,000
Purchases of equipment	(18,335)	(228,485)	(181,066)
Purchases of marketable securities and equities	(5,117,748)	(8,167,431)	(1,209,852)
Proceeds from sale of marketable securities and equities	5,234,377	9,528,449	2,208,502
Net cash provided by investing activities	98,294	1,132,533	867,584
Cash flows from financing activities			
Contributions subject to charitable gift annuity obligation	6,641	-	4,750
Payments on obligations under charitable gift annuity obligation	(7,647)	(27,939)	(14,605)
Net cash used in financing activities	(1,006)	(27,939)	(9,855)
Net (decrease) increase in cash and cash equivalents	(5,000,625)	3,419,764	(3,368,240)
Cash and cash equivalents			
Beginning	18,075,754	14,655,990	18,024,230
Ending	<u>\$ 13,075,129</u>	<u>\$ 18,075,754</u>	<u>\$ 14,655,990</u>

See Notes to Financial Statements

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 1. Organization

American Jewish World Service, Inc. ("AJWS"), a not-for-profit organization incorporated under the laws of the State of New York, is the leading Jewish organization working to promote human rights and end poverty in the developing world. AJWS advances the health and rights of women, girls and LGBT people, promotes recovery from conflict, disasters and oppression; and defends access to food, land and livelihoods. AJWS pursues lasting change by supporting grassroots and global human rights organizations in Africa, Asia, Latin America and the Caribbean and by mobilizing supporters in the U.S. to advocate for global justice. Working together, the AJWS community strives to build a more just and equitable world.

Note 2. Significant Accounting Policies

Basis of Accounting: The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Fiscal Year Change: AJWS has changed its fiscal year end from December 31 to April 30. As a result, the accompanying financial statements reflect a 12-month period from January 1, 2013 to December 31, 2013 and a 4-month period from January 1, 2014 to April 30, 2014.

Cash and Cash Equivalents: AJWS maintains cash in bank accounts which, at times, may exceed federally insured limits. AJWS has not experienced any losses in such accounts.

For the purpose of the statements of cash flows, AJWS considers highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Investments: Investments are stated at fair value, which is the prevailing market value, in the accompanying statements of financial position. Realized and unrealized gains and losses are recognized in change in net assets in the statements of activities.

Property and Equipment: AJWS's policy for capitalization of property and equipment is limited to purchases of \$1,000 and more. Property and equipment (consisting of leasehold improvements, furniture and office equipment) is recorded at cost or, if donated, at fair value at the date of donation. Depreciation and amortization are recorded using the straight-line method over the lesser of the estimated useful life of the assets or lease term.

Revenue Recognition and Classification of Net Assets: AJWS reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Unconditional promises due in less than one year are recorded at their net realizable value. Unconditional promises to give due in one year or more are recorded at the present value of their net realizable value, using a discount rate, which also considers the credit risk factors of the donor at the time the promise is received. Amortization of the discount is offset against contributions revenue. Allowance for doubtful contributions received is provided by management based on AJWS's experience with the donors and their ability to pay.

Study tour revenue is recognized in the period the trip takes place. Study tour revenue received in advance is recognized as unearned revenue.

AJWS receives certain contributed services and materials that meet the criteria established by Accounting Standards Codification ("ASC") 958 for recognition as contributions.

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 2. Significant Accounting Policies (Continued)

AJWS sent several hundred unpaid volunteers to work with AJWS's grassroots partners overseas. The volunteers made a significant contribution of time and services that have helped develop AJWS's programs at these organizations. In 2012, AJWS recognized \$325,000 in contributed time and services related to these volunteers; however, many of the volunteers in 2013 and 2012 did not meet the criteria for recognition under ASC 958 and, therefore, the value of their contributed time and services are not reflected in the financial statements.

The restricted net assets line includes both permanently and temporarily restricted net assets. Permanently restricted net assets totaled \$9,300 at April 30, 2014, December 31, 2013 and 2012.

Temporarily restricted net assets contain donor-imposed restrictions that permit AJWS to use or expend the assets as specified. The restrictions are satisfied either by the passage of time or by actions of AJWS.

Permanently restricted net assets contain donor-imposed restrictions that stipulate that resources be maintained permanently, but permit AJWS to use or expend part or all of the income derived from the donated assets for either specified or unspecified purposes.

Expenses The costs of providing program services and supporting services have been allocated in the financial statements among functional categories depending upon the ultimate purpose of the expense. Functional expenses that are not exclusively attributable to program services or supporting services have been allocated by management in accordance with various criteria.

Grants are recorded as an expense and a payable when grants are approved and communicated to the grantees. All grants payable are expected to be paid within the following year except \$523,050, which is expected to be paid in fiscal year 2016.

Use of Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Comparative Information The financial statements include certain prior-year (2012) summarized comparative information in total but not by net asset class or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with AJWS's financial statements for the year ended December 31, 2012, from which the summarized information was derived.

For comparison, certain 2012 amounts have been reclassified, where appropriate, to conform to the financial statement presentation used in 2014 and 2013. Such reclassifications had no effect on the reported 2012 total assets, liabilities, net assets and change in net assets.

Fair Value AJWS applies Financial Accounting Standards Board ("FASB") ASC 820, *Fair Value Measurements*, which provides a framework for measuring fair value under generally accepted accounting principles. ASC 820 applies to all financial instruments that are being measured and reported on a fair value basis.

As defined in ASC 820, fair value is the price that would be received to sell an asset or would be paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, AJWS uses various methods including market price, income and cost approaches. Based on these approaches, AJWS often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. AJWS utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 2. Significant Accounting Policies (Continued)

techniques, AJWS is required to provide the following information according to the fair value hierarchy, which ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

- Level 1: Quoted prices for identical assets and liabilities traded in active exchange markets, such as the New York Stock Exchange
- Level 2 Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data. Level 2 also includes derivative contracts whose value is determined using a pricing model with observable market inputs or that can be derived principally from or corroborated by observable market data.
- Level 3 Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation, also includes observable inputs for nonbinding single dealer quotes not corroborated by observable market data.

For the four months ended April 30, 2014 and years ended December 31, 2013 and 2012, the application of valuation techniques applied to similar assets and liabilities has been consistent. The fair value of investment securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker-dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market price activity of the instrument.

Income Taxes: AJWS is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the "Code") and from state income taxes. In addition, AJWS is not classified as a private foundation.

AJWS has adopted the standard on accounting for uncertainty in income taxes, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, AJWS may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses derecognition, classification, interest and penalties on income taxes, and accounting in interim periods.

Management evaluated AJWS's tax positions and concluded that AJWS had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. Generally, AJWS is no longer subject to income tax examinations by U.S. federal, state or local tax authorities for years before 2010, which is the standard statute of limitations look-back period.

Subsequent Events: AJWS evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected and/or disclosed in the financial statements. Such evaluation is performed through the date the financial statements are available for issuance, which was August 15, 2014 for these financial statements.

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 3. Contributions and Contributions Receivable

Contributions receivable were expected to be collected as follows.

	<u>April 30, 2014</u>	<u>December 31, 2013</u>	<u>December 31, 2012</u>
Within one year	\$ 10,511,887	\$ 8,144,727	\$ 3,706,091
One to five years	11,736,600	12,331,600	1,975,000
	<u>22,248,487</u>	<u>20,476,327</u>	<u>5,681,091</u>
Less discount to present value at rates ranging from 0 28% to 0 70%	(49,009)	(56,201)	(9,730)
Allowance for uncollectibles	<u>(70,852)</u>	<u>(101,136)</u>	<u>(113,373)</u>
	<u>\$ 22,128,626</u>	<u>\$ 20,318,990</u>	<u>\$ 5,557,988</u>

In addition to the contributions receivable noted above, certain donors provided conditional contributions or have confirmed their intentions to recommend annual contributions over a period of one to five years, as follows (approximately):

	<u>April 30, 2014</u>	<u>December 31, 2013</u>	<u>December 31, 2012</u>
Conditional receivables	<u>\$ 2,501,000</u>	<u>\$ 1,736,000</u>	<u>\$ 1,259,000</u>

These anticipated contributions have not been recognized in the accompanying financial statements as they do not meet the criteria for recognition of contributions revenue under FASB ASC 958-605.

A significant portion of AJWS's total contributions and revenue, excluding donated services and materials, were provided by one contributor during the four months ended April 30, 2014, two contributors during the year ended December 31, 2013 and one contributor during the year ended December 31, 2012. These contributions amounted to 82%, 70% and 62%, respectively, when donor-advised funds from one of the contributors is included. When donor-advised contributions are excluded, the percentages become 58%, 55% and 36% during the four months ended April 30, 2014 and the years ended December 31, 2013 and 2012, respectively.

The receivable balances related to these contributions amounted to \$18,606,285 and \$14,606,285 at April 30, 2014 and December 31, 2013, respectively, which equals 84% and 71% of the total contributions receivable (gross) at April 30, 2014 and December 31, 2013, respectively. There was no receivable balance from these contributors as of December 31, 2012.

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 4. Investments and Fair Value Measurements

Investments consist of the following as of April 30, 2014

Description	Fair value	Fair value measurements using		
		Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial Assets				
Cash and cash equivalents				
Money market funds	\$ 3,616,486	\$ 3,616,486	\$ -	\$ -
Investments				
Money market funds	348,483	348,483	-	-
Exchange-traded fund	3,039,297	3,039,297	-	-
Mutual funds	3,928,570	3,928,570	-	-
Bonds				
Government securities	109,380	-	109,380	-
Municipal bond	168,675	-	168,675	-
Subtotal of investments	7,594,405	7,316,350	278,055	-
Total	\$ 11,210,891	\$ 10,932,836	\$ 278,055	\$ -

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 4. Investments and Fair Value Measurements (Continued)

Investments consist of the following as of December 31, 2013:

Description	Fair value	Fair value measurements using		
		Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial Assets				
Cash and cash equivalents				
Money market funds	\$ 3,639,746	\$ 3,639,746	\$ -	\$ -
Investments				
Money market funds	5,108,187	5,108,187	-	-
Exchange-traded fund	1,263,501	1,263,501	-	-
Mutual funds	680,683	680,683	-	-
Bonds				
Government securities	259,763	-	259,763	-
Municipal bond	164,589	-	164,589	-
Corporate notes	2,407	2,407	-	-
Subtotal of investments	7,479,130	7,054,778	424,352	-
Total	\$ 11,118,876	\$ 10,694,524	\$ 424,352	\$ -

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 4. Investments and Fair Value Measurements (Continued)

Investments consist of the following as of December 31, 2012

Description	Fair value	Fair value measurements using		
		Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial Assets				
Cash and cash equivalents				
Money market funds	\$ 8,884,338	\$ 8,884,338	\$ -	\$ -
Investments				
Money market funds	181,741	181,741	-	-
Exchange-traded fund	680,895	680,895	-	-
Bonds:				
Government securities	832,765	-	832,765	-
Fixed income	336,262	-	336,262	-
Municipal bond	179,567	-	179,567	-
Corporate notes	5,024,013	5,024,013	-	-
Subtotal of investments	7,235,243	5,886,649	1,348,594	-
Total	\$ 16,119,581	\$ 14,770,987	\$ 1,348,594	\$ -

Investments held in money market funds are held at two financial institutions and corporate notes are held at one financial institution

The activities of AJWS's investments are as follows

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Beginning balance	\$ 7,479,130	\$ 7,235,243	\$ 7,112,265
Donated securities	115,931	1,355,868	1,054,849
Proceeds from sales	(5,234,377)	(9,528,449)	(2,208,502)
Investment return	115,973	249,037	172,978
Purchases	5,117,748	8,167,431	1,103,653
Ending balance	<u>\$ 7,594,405</u>	<u>\$ 7,479,130</u>	<u>\$ 7,235,243</u>

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 4. Investments and Fair Value Measurements (Continued)

The components of investment return are as follows

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Interest and dividend income	\$ 52,736	\$ 120,379	\$ 132,219
Realized (losses) gains	(11,094)	36,299	(8,267)
Unrealized gains	85,549	101,032	75,046
Management fees	(10,826)	(15,901)	(15,803)
Change in accrued interest and others	(392)	7,228	(10,217)
	<u>\$ 115,973</u>	<u>\$ 249,037</u>	<u>\$ 172,978</u>

Note 5. Property and Equipment

Property and equipment, at cost, are as follows:

	April 30, 2014	December 31, 2013	December 31, 2012	Depreciation/ amortization period
Computer equipment	\$ 909,839	\$ 903,552	\$ 731,553	3 years
Computer software	646,071	646,071	604,617	4 years
Office equipment	390,166	390,166	386,682	5 years
Office furniture	718,618	718,618	709,269	10 years
Leasehold improvements	1,762,877	1,750,829	1,748,630	Lease Term
	<u>4,427,571</u>	<u>4,409,236</u>	<u>4,180,751</u>	
Less accumulated depreciation and amortization	<u>(3,324,426)</u>	<u>(3,175,140)</u>	<u>(2,725,274)</u>	
	<u>\$ 1,103,145</u>	<u>\$ 1,234,096</u>	<u>\$ 1,455,477</u>	

Depreciation and amortization expense are as follows.

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Depreciation and amortization	<u>\$ 149,286</u>	<u>\$ 449,866</u>	<u>\$ 492,732</u>

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 6. Charitable Gift Annuity Obligations

AJWS has established a gift annuity program, whereby donors may contribute assets to AJWS in exchange for the right to receive a fixed-dollar annual return during their lifetimes. A portion of the transfer is considered to be a charitable contribution for income tax purposes. The difference between the amount provided for the gift annuities and the present value of the liabilities for future payments, determined on an actuarial basis, is recognized as an unrestricted contribution on the date of the gift.

The actuarial gains (losses) and appreciation (amortization) of the present value discount on annuity obligations are recorded as miscellaneous unrestricted revenue as follows:

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Actuarial gains (losses) and appreciation (amortization)	\$ -	\$ 11,001	\$ (15,558)

Note 7. Restricted Net Assets

Restricted net assets are restricted for the following purposes as

	April 30, 2014	December 31, 2013	December 31, 2012
International	\$ 18,989,477	\$ 19,027,546	\$ 4,735,913
National	894,724	621,357	550,554
Communications	344,348	-	-
Strategic Learning, Research and Evaluation	58,444	-	185,000
Finance and Administration	754,893	281,987	378,376
Development	287,650	287,650	425,000
Time-restricted	1,915,318	2,140,357	1,821,220
Philanthropy	366,411	362,778	362,513
Permanently restricted endowment	9,300	9,300	9,300
	\$ 23,620,565	\$ 22,730,975	\$ 8,467,876

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 7. Restricted Net Assets (Continued)

Net assets released from restrictions consist of the following:

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
International	\$ 1,661,420	\$ 13,819,670	\$ 13,833,468
National	650,768	2,527,501	4,011,146
Communications	155,652	750,000	652,375
Strategic Learning, Research and Evaluation	41,556	485,000	-
Finance and Administration	227,093	796,389	820,592
Development	620,000	926,750	500,000
Time-restricted	227,348	733,194	385,974
Philanthropy	-	75,837	141,795
	<u>\$ 3,583,837</u>	<u>\$ 20,114,341</u>	<u>\$ 20,345,350</u>

Note 8. Board-Designated Net Assets

Unrestricted net assets represent the portion of expendable funds that are available for support of AJWS's operations. This line item also includes the net assets of a reserve fund, which are designated by the board of trustees. The objective of the reserve fund is to meet expenses occurring during times of financial shortfall. The amounts designated by the board of trustees for reserve funds are as follows:

	April 30, 2014	December 31, 2013	December 31, 2012
Board-designated for reserve funds	<u>\$ 4,491,321</u>	<u>\$ 4,443,861</u>	<u>\$ 3,858,331</u>

Note 9. Donor-Advised Fund

AJWS has a donor-advised fund (the "Fund") within the meaning of Section 4966(d)(2) of the Internal Revenue Code of 1986, for the purpose of facilitating grants to non-U.S. grantee organizations. The Fund is owned and controlled by AJWS, which serves as the "sponsoring organization" of the Fund within the meaning of Code Section 4966(d)(1). The assets of the Fund include the initial gift made upon its creation and any subsequent gifts. The Fund's assets are held as cash or cash equivalents, with any earnings from the investment of the assets of the Fund transferred to AJWS for its own charitable purposes and operations. AJWS makes grants from the Fund based on donor recommendations with all donor-imposed restrictions being honored by AJWS; however, AJWS has full discretion to accept or reject a grant recommendation.

Revenue for granting purposes is as follows.

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Donor-advised fund, net of administrative fees	<u>\$ 8,912,522</u>	<u>\$ 24,106,561</u>	<u>\$ 19,960,626</u>

American Jewish World Service, Inc.

Notes to Financial Statements
(with summarized comparative information as of and for the year ended December 31, 2012)

Note 9. Donor-Advised Fund (Continued)

Grants expense from the Fund is as follows:

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Program grants (donor-advised)	\$ 2,499,384	\$ 25,526,817	\$ 18,266,671

Note 10. Joint Costs

AJWS produced several publications to educate the public that included appeals for contributions. Joint costs were incurred and allocated as follows:

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
International	\$ -	\$ -	\$ 4,136
National	3,975	15,900	18,166
Communications	17,626	74,355	69,687
Development	3,975	22,567	18,273
Finance and Administration	-	6,667	2,143
	\$ 25,576	\$ 119,489	\$ 112,405

Note 11. 403(b) Plan

AJWS established a 403(b) plan, available to all eligible employees who qualify, under Section 401(a) of the Code. AJWS also makes a safe-harbor matching contribution to each participant who makes salary deferrals to the plan. Employer contributions under the plan are as follows:

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Employer 403(b) plan contributions	\$ 123,906	\$ 366,859	\$ 348,756

Note 12. Contingencies

In 2014, the donor-advised fund awarded certain conditional grants to various grantee organizations. The remaining portions of these grants are conditional to AJWS's determination of the grantees' proper use of the previously distributed funds as well as sufficient funds being on deposit with AJWS. Conditional grants as of April 30, 2014 amounted to approximately \$10,045,000.

Various claims and regulatory reviews arise in the ordinary course of AJWS's activities. Based upon information currently available, management believes that any liability arising from them will not materially affect the financial position or operations of AJWS.

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 13. Commitments

AJWS leases its office space under noncancelable operating leases expiring in June 2017. Rents under these leases are subject to escalations for their share of increases in real estate taxes. AJWS subleased part of its office space under noncancelable operating leases. Sublease income under the leases amounted to approximately \$29,000, \$84,000 and \$79,000 for the four months ended April 30, 2014 and years ended December 31, 2013 and 2012, respectively. Minimum future obligations under the leases, net of sublease income and exclusive of required payments for increases in real estate taxes, are as follows:

Year ending April 30,	Gross Rent	Sublease	Net Total
2015	\$ 1,131,731	\$ (40,332)	\$ 1,091,399
2016	1,005,715	-	1,005,715
2017	1,025,040	-	1,025,040
2018	183,966	-	183,966
	<u>\$ 3,346,452</u>	<u>\$ (40,332)</u>	<u>\$ 3,306,120</u>

Rent expense under these leases (inclusive of escalations) charged to operations amounted to approximately \$365,000, \$1,099,000 and \$1,060,000 for the four months ended April 30, 2014 and years ended December 31, 2013 and 2012, respectively.

For financial statement purposes, rent expense is recognized on a straight-line basis over the term of the lease. The difference between rental payments made under these leases and rent expense calculated on a straight-line basis is reflected in the accompanying statements of financial position as deferred rent.

Note 14. Donated Services and Goods

AJWS received specialized service volunteers and donated goods, which are recorded in the accompanying financial statements at fair value as follows (approximately)

	Four months ended April 30, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Volunteer services	\$ -	\$ -	\$ 325,000
Legal services	22,000	60,000	120,000
Donated goods	3,000	-	-
	<u>\$ 25,000</u>	<u>\$ 60,000</u>	<u>\$ 445,000</u>

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 15. Endowments

AJWS is subject to the New York Prudent Management of Institutional Funds Act ("NYPMIFA"), and has interpreted NYPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. AJWS classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument. The remaining portion of the donor-restricted endowment fund that is not classified as permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by AJWS in a manner consistent with the standard of prudence prescribed by NYPMIFA.

AJWS's endowment includes both donor-restricted endowment funds and funds designated by the board of trustees to function as endowments. In conjunction with a contribution received by AJWS in 2009, AJWS has established a fund designated for long-term ("LT") investments. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds, including funds designated by the board of trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The board of trustees has determined that when AJWS receives a contribution and the donor restricts AJWS from spending the principal, New York law requires AJWS to maintain the original historical dollar value of the contribution received as an endowment. This amount is recorded as permanently restricted and income from interest and dividends is recorded as unrestricted or temporarily restricted, depending on the donor's specification.

AJWS has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that AJWS must hold in perpetuity or for a donor-specified period as well as board-designated funds. Under this policy, as approved by the board of trustees, the endowment assets are invested in a manner that is intended to produce results that provide a high total return (income and capital gains) over the long term, consistent with the preservation of principal. AJWS expects that earnings growth will match or exceed inflation and that the real (i.e., inflation-adjusted) value of the endowment will be maintained. Actual returns in any given year may vary.

To satisfy its long-term rate-of-return objectives, AJWS relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

AJWS's board of trustees determines the amount of appropriation each year. In establishing this policy, AJWS considered the long-term expected return on its endowment. Accordingly, over the long term, AJWS expects the current spending policy to support the objective of maintaining the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

American Jewish World Service, Inc.

Notes to Financial Statements
(with summarized comparative information as of and for the year ended December 31, 2012)

Note 15. Endowments (Continued)

Endowment net asset composition by type of fund as of April 30, 2014 is as follows

	Unrestricted		Temporarily	Permanently	
	Undesignated	LT Investment	Restricted	Restricted	Total
Donor-restricted endowment funds	\$ -	\$ -	\$ 3,399	\$ 9,300	\$ 12,699
Board-designated endowment funds	-	2,165,014	-	-	2,165,014
Total funds	\$ -	\$ 2,165,014	\$ 3,399	\$ 9,300	\$ 2,177,713

Endowment net asset composition by type of fund as of December 31, 2013 is as follows:

	Unrestricted		Temporarily	Permanently	
	Undesignated	LT Investment	Restricted	Restricted	Total
Donor-restricted endowment funds	\$ -	\$ -	\$ 3,399	\$ 9,300	\$ 12,699
Board-designated endowment funds	-	2,121,200	-	-	2,121,200
Total funds	\$ -	\$ 2,121,200	\$ 3,399	\$ 9,300	\$ 2,133,899

Endowment net asset composition by type of fund as of December 31, 2012 is as follows:

	Unrestricted		Temporarily	Permanently	
	Undesignated	LT Investment	Restricted	Restricted	Total
Donor-restricted endowment funds	\$ -	\$ -	\$ 3,399	\$ 9,300	\$ 12,699
Board-designated endowment funds	-	2,037,438	-	-	2,037,438
Total funds	\$ -	\$ 2,037,438	\$ 3,399	\$ 9,300	\$ 2,050,137

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 15. Endowments (Continued)

Changes in endowment net assets for the years ended December 31, 2012 and 2013 and the four months ended April 30, 2014 are as follows:

	Unrestricted		Temporarily	Permanently	
	Undesignated	LT Investment	Restricted	Restricted	Total
Endowment net assets, December 31, 2011	\$ 90,311	\$ 2,000,000	\$ 3,399	\$ 9,300	\$ 2,103,010
Investment return					
Investment income	-	70,630	-	-	70,630
Unrealized and realized gains	-	75,204	-	-	75,204
Total investment return	-	145,834	-	-	145,834
Investment expenses					
Management fee	-	(8,396)	-	-	(8,396)
Appropriation of endowment assets for expenditure					
Assets for expenditure	100,000	(100,000)	-	-	-
Release of funds	(190,311)	-	-	-	(190,311)
Total appropriation of endowment assets for expenditures	(90,311)	(100,000)	-	-	(190,311)
Endowment net assets, December 31, 2012	-	2,037,438	3,399	9,300	2,050,137
Investment return					
Investment income	-	70,805	-	-	70,805
Unrealized and realized gains	-	121,407	-	-	121,407
Total investment return	-	192,212	-	-	192,212
Investment expenses					
Management fee	-	(8,450)	-	-	(8,450)
Appropriation of endowment assets for expenditure					
Assets for expenditure	100,000	(100,000)	-	-	-
Release of funds	(100,000)	-	-	-	(100,000)
Total appropriation of endowment assets for expenditures	-	(100,000)	-	-	(100,000)
Endowment net assets, December 31, 2013	-	2,121,200	3,399	9,300	2,133,899
Investment return					
Investment income	-	17,281	-	-	17,281
Unrealized and realized gains	-	29,186	-	-	29,186
Total investment return	-	46,467	-	-	46,467
Investment expenses					
Management fee	-	(2,653)	-	-	(2,653)
Endowment net assets, April 30, 2014	\$ -	\$ 2,165,014	\$ 3,399	\$ 9,300	\$ 2,177,713

American Jewish World Service, Inc.

Notes to Financial Statements

(with summarized comparative information as of and for the year ended December 31, 2012)

Note 16. Self-Insured Unemployment

AJWS is required to provide for unemployment claims for former employees by making payments to a state unemployment insurance program or by self-insurance. Since January 2014, AJWS is self-insured for unemployment claims under a plan monitored by a third-party administrator. Annually, the administrator determines AJWS's required contributions to the plan to pay future unemployment claims as they arise. AJWS had a deposit balance in the plan of approximately \$15,500 at April 30, 2014, which is included in prepaid expenses and other assets in the accompanying statement of financial position.

Unemployment claims made through June 30, 2014 remain the responsibility of the state unemployment fund and, beginning with claims made after June 30, 2014, AJWS has responsibility for 25% of such claims increasing to 100% for claims made after March 31, 2015.

In accordance with generally accepted accounting practices, AJWS is required to accrue for expected future claims during the period of employment of those eligible to make unemployment claims. Management has estimated that any accrual at April 30, 2014 would be immaterial to the financial statements and, therefore, no amount has been accrued in these financial statements.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

► **File a separate application for each return.**
► Information about Form 8868 and its instructions is at www.irs.gov/form8868

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

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file) You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	AMERICAN JEWISH WORLD SERVICE, INC.	22-2584370
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	45 WEST 36TH STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	NEW YORK, NY 10018	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

KRISTINE STALLONE & DANIELLE EDWARDS

- The books are in the care of ► 45 WEST 36TH STREET, 11TH FLOOR - NEW YORK, NY 10018
Telephone No. ► 212-792-2838 Fax No. ►

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

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **DECEMBER 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year _____ or
► ☒ tax year beginning **JAN 1, 2014**, and ending **APR 30, 2014**

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☒ Change in accounting period

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c	Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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