

JEWISH FAMILY SERVICE OF THE DESERT
PALM SPRINGS, CALIFORNIA

INDEPENDENT AUDITORS' REPORT,
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

JUNE 30, 2019 AND 2018



LUND & GUTTRY LLP / CERTIFIED PUBLIC ACCOUNTANTS
36917 COOK STREET • SUITE 102 • PALM DESERT, CA 92211
Telephone (760) 568-2242 • Fax (760) 346-8891
www.lundandguttery.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Jewish Family Service of the Desert
Palm Springs, California

We have audited the accompanying statements of Jewish Family Service of the Desert (A California not-for-profit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. The prior year summarized information has been derived from the Organization's 2018 financial statements and, in our report dated October 15, 2018, we expressed an unqualified opinion on these 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 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

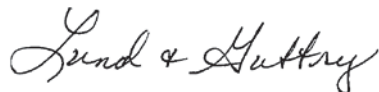
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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 Jewish Family Service of the Desert as of June 30, 2019 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made primarily for the purpose of expressing an opinion on the basic financial statements, taken as a whole, shown on pages 3 – 12 of this report. The data included on pages 13-17 is presented primarily for supplemental analysis purposes. This supplementary information has been subjected to the audit procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in cursive script that reads "Lund & Guttry".

October 21, 2019

JEWISH FAMILY SERVICE OF THE DESERT
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

WITH COMPARATIVE TOTALS FOR JUNE 30, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>
	Operating Fund	All Funds
ASSETS		
Cash and cash equivalents	\$ 336,790	\$ 195,270
Investments	389,149	-
Beneficial Interest in the Community Foundation	684,545	-
Accounts and grants receivable	85,556	46,900
Prepaid expenses	50,401	-
Prepaid mausoleum assets	1,000	-
Deposits	8,500	-
Furniture and equipment, net of \$45,033 accumulated depreciation	<u>27,403</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 1,583,344</u>	<u>\$ 242,170</u>
LIABILITIES		
Accounts payable	\$ 25,409	\$ -
Accrued vacation	27,623	-
Accrued expenses	87,147	-
Deferred revenue	<u>63,037</u>	<u>-</u>
Total liabilities	<u>203,216</u>	<u>-</u>
NET ASSETS		
Without donor restrictions	695,583	-
Without donor restrictions, Board designated	684,545	-
With donor restrictions	<u>-</u>	<u>242,170</u>
TOTAL NET ASSETS	<u>1,380,128</u>	<u>242,170</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,583,344</u>	<u>\$ 242,170</u>

(The accompanying notes are an integral part of these financial statements)

2019	2018	
Total	Memorandum Only	Increase (Decrease)
\$ 532,060	\$ 404,534	\$ 127,526
389,149	360,791	28,358
684,545	611,378	73,167
132,456	150,585	(18,129)
50,401	14,531	35,870
1,000	1,000	-
8,500	8,500	-
<u>27,403</u>	<u>16,007</u>	<u>11,396</u>
<u>\$ 1,825,514</u>	<u>\$ 1,567,326</u>	<u>\$ 258,188</u>
\$ 25,409	\$ 5,565	\$ 19,844
27,623	43,954	(16,331)
87,147	57,415	29,732
<u>63,037</u>	<u>26,383</u>	<u>36,654</u>
<u>203,216</u>	<u>133,317</u>	<u>69,899</u>
695,583	542,613	152,970
684,545	611,378	73,167
<u>242,170</u>	<u>280,018</u>	<u>(37,848)</u>
<u>1,622,298</u>	<u>1,434,009</u>	<u>188,289</u>
<u>\$ 1,825,514</u>	<u>\$ 1,567,326</u>	<u>\$ 258,188</u>

JEWISH FAMILY SERVICE OF THE DESERT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018

	Without Donor Restrictions	With Donor Restrictions
SUPPORT AND REVENUES		
Support		
Federation allocation	\$ -	\$ 150,000
United Way allocation	-	28,500
Grants	-	450,606
Contributions and bequests	243,125	-
Total support	243,125	629,106
Revenues		
Client fees	683,508	-
Special events, net of \$100,373 expense	264,675	-
Investment net income	60,624	-
Total revenue	1,008,807	-
Total support and revenues	1,251,932	629,106
RECLASSIFICATION		
Net assets released from restrictions	666,954	(666,954)
TOTAL SUPPORT, REVENUES AND RECLASSIFICATION	1,918,886	(37,848)
EXPENSES		
Program and grants	1,407,502	-
Management	159,408	-
Fund raising	125,839	-
Total expenses	1,692,749	-
INCREASE (DECREASE) IN NET ASSETS	226,137	(37,848)
NET ASSETS - BEGINNING OF YEAR	1,153,991	280,018
NET ASSETS - END OF YEAR	\$ 1,380,128	\$ 242,170

(The accompanying notes are an integral part of these financial statements)

<u>2019</u>	<u>2018</u>	<u>Increase</u>
<u>Total</u>	<u>Memorandum</u> <u>Only</u>	<u>(Decrease)</u>
\$ 150,000	\$ 160,000	\$ (10,000)
28,500	18,300	10,200
450,606	512,626	(62,020)
<u>243,125</u>	<u>329,684</u>	<u>(86,559)</u>
<u>872,231</u>	<u>1,020,610</u>	<u>(148,379)</u>
683,508	618,748	64,760
264,675	303,500	(38,825)
<u>60,624</u>	<u>54,477</u>	<u>6,147</u>
<u>1,008,807</u>	<u>976,725</u>	<u>32,082</u>
<u>1,881,038</u>	<u>1,997,335</u>	<u>(116,297)</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>1,881,038</u>	<u>1,997,335</u>	<u>(116,297)</u>
1,407,502	1,450,800	(43,298)
159,408	177,920	(18,512)
<u>125,839</u>	<u>142,109</u>	<u>(16,270)</u>
<u>1,692,749</u>	<u>1,770,831</u>	<u>(78,082)</u>
<u>188,289</u>	<u>226,504</u>	<u>(38,215)</u>
<u>1,434,009</u>	<u>1,207,505</u>	<u>226,504</u>
<u>\$ 1,622,298</u>	<u>\$ 1,434,009</u>	<u>\$ 188,289</u>

JEWISH FAMILY SERVICE OF THE DESERT
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018

	Program and Grants	Management	Fund Raising
OPERATING EXPENSES			
Payroll and benefits	\$ 772,898	\$ 115,490	\$ 98,710
Conferences and travel	-	6,548	-
Independent contractor	275,260	-	-
Insurance	12,779	1,909	1,632
Marketing and public relations	25,059	3,745	3,200
Membership dues	-	5,629	-
Office supplies	17,805	2,661	2,274
Office overhead	15,614	2,333	1,994
Professional fees	59,284	8,859	7,571
Program expenses	44,950	-	-
Rent	71,159	10,633	9,088
Telephone and utilities	4,253	635	543
Other	3,488	521	446
Grant expenses	101,973	-	-
Depreciation	2,980	445	381
TOTAL			
OPERATING EXPENSES	\$ 1,407,502	\$ 159,408	\$ 125,839

(The accompanying notes are an integral part of these financial statements)

2019	2018	
Total	Memorandum Only	Increase (Decrease)
\$ 987,098	\$ 1,148,994	\$ (161,896)
6,548	6,035	513
275,260	217,212	58,048
16,320	16,374	(54)
32,004	34,941	(2,937)
5,629	5,620	9
22,740	25,382	(2,642)
19,941	18,700	1,241
75,714	70,991	4,723
44,950	60,482	(15,532)
90,880	88,375	2,505
5,431	5,893	(462)
4,455	7,144	(2,689)
101,973	60,396	41,577
3,806	4,292	(486)
<u>\$ 1,692,749</u>	<u>\$ 1,770,831</u>	<u>\$ (78,082)</u>

JEWISH FAMILY SERVICE OF THE DESERT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018

	2019	2018
	Total	Memorandum Only
CASH FLOWS FROM		
OPERATING ACTIVITIES		
Increase in net assets	\$ 188,289	\$ 226,504
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	3,806	4,292
Unrealized gains on investments	(24,612)	(24,172)
Changes in operating assets and liabilities-		
Accounts and grants receivable	18,129	(31,081)
Prepaid expenses	(35,870)	51,049
Accounts payable	19,844	(4,790)
Accrued vacation	(16,331)	(7,531)
Accrued expenses	29,732	5,141
Deferred revenue	36,654	1,792
Net cash provided by operating activities	219,641	221,204
CASH FLOWS FROM		
INVESTING ACTIVITIES		
Purchase of equipment	(15,202)	(4,991)
Change in investments - net	(3,746)	17,739
Increase in beneficial interest in Community Foundation	(73,167)	(303,873)
Net cash used by investing activities	(92,115)	(291,125)
NET INCREASE (DECREASE) IN CASH	127,526	(69,921)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	404,534	474,455
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 532,060	404,534

(The accompanying notes are an integral part of these financial statements)

JEWISH FAMILY SERVICE OF THE DESERT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 AND 2018

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The purpose of the Jewish Family Service of the Desert (JFS) is to provide for the social service needs of the Jewish and general community throughout the greater Coachella Valley with a commitment to promote the well being of persons of all ages, income and lifestyles. It accomplishes its purposes by making available counseling services in addition to financial aid in times of need. Its sources of income consist of an allocation from the Jewish Federation of the Desert, counseling fees from clients, grants, special events and donations and as such, it is subject to various market conditions, which would affect those revenues from time to time.

Income Taxes

JFS is a not-for-profit corporation that is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3), and from California franchise taxes under related state tax regulations and classified by the Internal Revenue Service as other than a private foundation. JFS may be subject to tax on income from any unrelated business operations. JFS does not currently have any unrelated business operations.

JFS's Form 990, *Return of Organization Exempt from Income Tax* are subject to examination by the IRS, generally for three years after they were filed.

Basis of Presentation

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. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions

Net assets that are not subject to donor-imposed stipulations. The Board of Directors have designated funds of \$684,545 at June 30, 2019 consisting of operating reserves and amounts held in the Legacy Fund at The Community Foundation.

Net assets with donor restrictions

Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, donor restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. (See Note 5)

Contributions

Contributions received are recorded as unrestricted or restricted, depending on the existence and/or nature of donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of time or purpose restrictions.

JEWISH FAMILY SERVICE OF THE DESERT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 AND 2018

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Investments

Investments, consisting of Corporate Bonds and Equity Funds, are recorded at their fair market values.

Property and Equipment

Property and equipment are stated at cost, or fair market value at the date of donation. Depreciation is computed using the straight-line method over estimated useful lives ranging from five to seven years. The Organization has a minimum capitalization policy of \$1,000.

Cash and Cash Equivalents

JFS considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Use of Estimates

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

Memorandum Totals

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the prior year, from which the summarized information was derived.

2) LEASE COMMITMENTS

The Organization entered into an office lease in Palm Springs effective December 2015 and continues through January 2023. Rent commitments for the future years ended June 30 are as follows:

<u>Year Ended June 30,</u>	
2020	\$ 89,857
2021	92,102
2022	94,402
2023	<u>55,860</u>
	<u>\$332,221</u>

JEWISH FAMILY SERVICE OF THE DESERT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 AND 2018

3) RETIREMENT PLAN

Jewish Family Service has a defined contribution pension plan with Mutual of America for its eligible employees. Employer contributions are made to the plan based on 5% of each employee's gross compensation. Contributions to the plan for the year ended June 30, 2019 and 2018 were \$39,261 and \$45,926, respectively. Additionally the Jewish Family Service offers a voluntary salary reduction deferred annuity program to all employees.

4) DONATED SERVICES

Jewish Family Service has received significant donated services from volunteers which include public relations assistance, office support, and program services. Management has estimated these volunteer hours to be 2,769 and 2,488 for the years ended June 30, 2019 and 2018, respectively. These donated services are not reflected in the financial statements as no objective basis is available to measure the value.

5) DONOR RESTRICTED NET ASSETS

Jewish Family Service receives restricted donations and grants during the year. The restrictions of \$242,170 at June 30, 2019 are as follows:

Campership – Donor imposed restrictions specified JFS use donations for the purposes of sponsoring needy children to attend summer camp. As of June 30, 2019, JFS had \$26,436 in restricted net assets for such purpose.

Emergency Assistance – Donor imposed restrictions specified JFS use donations to provide emergency funding to help people in times of need. As of June 30, 2019, JFS had \$1,868 in restricted net assets for such purpose.

Auen Foundation – Donor imposed restrictions specified JFS use donations to provide emergency funding to help people in times of need. As of June 30, 2019, JFS had \$4,334 in restricted net assets for such purpose.

Angel Fund – Donor (various/anonymous) imposed restrictions specified JFS use donations to provide emergency funding to help people in times of need. As of June 30, 2019, JFS had \$7,000 in restricted net assets for such purpose.

Millie Saks Foundation Grant – Donor imposed restrictions specified JFS use donations to provide emergency funding to help people in times of need. As of June 30, 2019, JFS had \$494 in restricted net assets for such purpose.

G. Broad Grant – Donor imposed restrictions specified JFS use donations for operating support for the next fiscal year. As of June 30, 2019, JFS had \$30,000 in restricted net assets for such purposes.

GH Spearman Foundation Grant – Donor imposed restrictions specified JFS use donations for operating support for the next fiscal year. As of June 30, 2019, JFS had \$3,000 in restricted net assets for such purposes.

JEWISH FAMILY SERVICE OF THE DESERT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 AND 2018

5) DONOR RESTRICTED NET ASSETS – (continued)

Bank of America Grant – Donor imposed restrictions specified JFS use donations for operating support for the next fiscal year. As of June 30, 2019, JFS had \$5,000 in restricted net assets for such purposes.

Mitzvah Circle – Donor imposed restrictions specified JFS to use donations for needy families during significant Jewish holidays. As of June 30, 2019, JFS had \$17,544 in restricted net assets for such purposes.

Shabbat in a Bag – Donor imposed restrictions specified JFS use donations for homebound and isolated seniors. As of June 30, 2019, JFS had \$789 in restricted net assets for such purposes.

Auxiliary Fund – Donor imposed restrictions specified JFS use donations to take on projects that benefit the community and populations served by JFS. As of June 30, 2019, JFS had \$5,364 in restricted net assets for such purposes.

Kaiser Permanente Grant – Donor imposed restrictions specified JFS use donations for operating support (two years) to provide Mental Health outpatient treatment services for low income population in the Coachella Valley. As of June 30, 2019, JFS had \$56,667 in restricted net assets for such purpose.

Coachella Valley Wellness Foundation Grant – Donor imposed restrictions specified JFS use donations for operating support of Case Management program for the next fiscal year. As of June 30, 2019, JFS had \$5,000 in restricted net assets for such purposes.

America's Better Angels (ABA) Emergency Assistance Fund – Donor imposed restrictions specified JFS use donations to provide emergency funding to help people in times of need. As of June 30, 2019, JFS had \$40,341 in restricted net assets for such purpose.

The Community Foundation Grant (Seraphim Fund) – Donor imposed restrictions specified JFS use donations for operating support to provide Mental Health outpatient treatment services for low income population in the Coachella Valley. As of June 30, 2019, JFS had \$3,333 in restricted net assets for such purpose.

S. Mark Taper Foundation – Donor imposed restrictions specified JFS use donations for operating support to provide Mental Health outpatient treatment services for juvenile and low income adults in the Coachella Valley. As of June 30, 2019, JFS had \$35,000 in restricted net assets for such purpose.

JEWISH FAMILY SERVICE OF THE DESERT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 AND 2018

6) INVESTMENTS

Investments cost and fair value at June 30, 2019 and 2018 are as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (loss)</u>
<u>2019</u>			
Equity Funds	\$ 250,499	\$ 289,603	\$ 39,104
Corporate Bonds	99,803	99,546	(257)
Total	<u>\$ 350,302</u>	<u>\$ 389,149</u>	<u>\$ 38,847</u>
<u>2018</u>			
Equity Funds	\$ 243,408	\$ 263,604	\$ 20,196
Corporate Bonds	99,803	97,187	(2,616)
Total	<u>\$ 343,211</u>	<u>\$ 360,791</u>	<u>\$ 17,580</u>

Unrealized gains (\$24,612 and \$24,172) and realized gains (4,874 and \$10,434) are included in investment net income for the years ended June 30, 2019 and 2018, respectively.

Fair Value Hierarchy

JFS applies Generally Accepted Accounting Principles (GAAP) for fair value measurements of financial assets that are recognized or disclosed at fair value in the financial statements on a recurring basis.

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

JEWISH FAMILY SERVICE OF THE DESERT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 AND 2018

6) INVESTMENTS – (continued)

The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. At June 30, 2019 and 2018, all investments are measured at fair value on a recurring basis and were valued at Level 1 inputs (quoted prices in active markets for identical assets).

7) LEGACY FUND

The Legacy fund (at the Community Foundation) is a quasi-endowment fund which professionally manages donor contributions. This gives the Organization the ability to generate investment earnings for drawdown into one of four programs or reinvestment to grow the fund. Donors indicate which of the four program areas they would like the quarterly earnings directed to: either mental health, children and families, seniors or where most needed. Balances held at the Community Foundation at June 30, 2019 amounted to \$684,545.

A donor has pledged a matching donation of up to \$250,000 of any funds contributed into the Legacy Fund between August 1, 2016 and July 31, 2018. The final matching donation paid during the year ended June 30, 2019 amounted to \$54,366.

8) LIQUIDITY

The Organization's financial assets available within one year of the Statement of Financial Position date for general expenditure are as follows:

Cash	\$ 336,790
Investments	389,149
Beneficial interest in Community Foundation	684,545
Accounts receivable	<u>85,556</u>
Total	<u>\$ 1,496,040</u>

The Board of Directors has a designated Reserve Fund held in the Legacy Fund at The Community Foundation. These funds may be drawn upon in the event of an unanticipated liquidity need. Additionally, the Organization is committed to investing liquid assets conservatively. Income from donor-restricted sources is restricted for specific purposes and therefore, is not available for general expenditure.

9) SUBSEQUENT EVENTS

The Organization evaluated all potential subsequent events as of October 21, 2019 when the financial statements were authorized and available to be issued. No subsequent events or transactions were identified after June 30, 2019 or as of October 21, 2019 that require disclosure to the financial statements.

SUPPLEMENTARY INFORMATION

JEWISH FAMILY SERVICE OF THE DESERT
SCHEDULE OF SPECIAL EVENTS
FOR THE YEAR ENDED JUNE 30, 2019

PATRON EVENT

<u>Revenue</u>	\$ 319,775	
<u>Expenses</u>		
Salary allocations	30,229	
Catering	13,232	
Invitations and postage	4,050	
Miscellaneous	<u>8,077</u>	
Total Expenses	<u>55,588</u>	
NET REVENUE FROM PATRON EVENT		<u>\$ 264,187</u>

OTHER EVENTS

<u>Revenue</u>	\$ 45,273	
<u>Expenses</u>		
Salary allocations	30,229	
Venue	7,657	
Miscellaneous	<u>6,899</u>	
Total Expenses	<u>44,785</u>	
NET REVENUE FROM OTHER EVENTS		<u>\$ 488</u>
NET REVENUE FROM SPECIAL EVENTS		<u>264,675</u>

JEWISH FAMILY SERVICE OF THE DESERT
SCHEDULE OF OPERATING FUND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

PAYROLL

Administrative	\$ 40,657	*
Counseling	401,736	
Case Management	168,574	
Community Programs	91,128	
Marketing	<u>45,798</u>	
Total	<u>747,893</u>	

PAYROLL TAXES AND BENEFITS

Payroll Taxes	71,564	
Retirement	39,261	
Health Insurance	109,002	
Workers Compensation	10,068	
Other Payroll	<u>9,310</u>	
Total	<u>239,205</u>	

Total payroll and benefits \$ 987,098

* Administrative salaries of \$40,657 consists of Executive Director, Clinical Director, Clerical, Office Manager, Accounting and Client Coordinator.

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JEWISH FAMILY SERVICE OF THE DESERT
SCHEDULE OF OPERATING FUND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

-CONTINUED-

CONFERENCES AND TRAVEL

Automotive expense	\$ 822
Other meetings & conferences	1,261
Annual meeting	<u>4,465</u>
Total	<u>\$ 6,548</u>

INDEPENDENT CONTRACTOR

Independent contractors	\$ 239,737
Other	<u>35,523</u>
Total	<u>\$ 275,260</u>

INSURANCE

Umbrella	\$ 5,647
General liability	6,810
Directors and officers liability	4,099
Other	<u>(236)</u>
Total	<u>\$ 16,320</u>

MARKETING AND PUBLIC RELATIONS

Public relations contractor	\$ 15,000
Miscellaneous	<u>17,004</u>
Total	<u>\$ 32,004</u>

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JEWISH FAMILY SERVICE OF THE DESERT
SCHEDULE OF OPERATING FUND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

-CONTINUED-

MEMBERSHIP DUES

AJF & CA dues	\$ 5,629
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OFFICE SUPPLIES

Photocopy/fax machine meter charge and supplies	\$ 5,936
Postage	4,160
Office supplies	9,641
Printing	3,003
Total	\$ 22,740

OFFICE OVERHEAD

Equipment maintenance	\$ 12,449
Answering service	2,910
Miscellaneous	4,582
Total	\$ 19,941

PROFESSIONAL FEES

Audit	\$ 9,250
Legacy Fund investment fees	7,205
Grant Writer	59,154
Attorney and Consulting	105
Total	\$ 75,714

PROGRAM EXPENSES

Campership	\$ 4,870
Mitzvah circle	12,171
Auxiliary	15,042
Miscellaneous	12,867
Total	\$ 44,950

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JEWISH FAMILY SERVICE OF THE DESERT
SCHEDULE OF OPERATING FUND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

-CONTINUED-

RENT

Rent	\$ 90,880
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TELEPHONE AND UTILITIES

Telephone	<u>5,431</u>
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OTHER

Bank charges	\$ 2,862
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Miscellaneous	<u>1,593</u>
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Total	<u>\$ 4,455</u>
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GRANT EXPENSES (non-payroll and benefits)

Grant expenses -other	<u>\$ 101,973</u>
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DEPRECIATION

Depreciation	<u>\$ 3,806</u>
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