

**Return of Organization Exempt From Income Tax**

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

**2002****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

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

**A** For the 2002 calendar year, or tax year beginning July 1, 2002, and ending June 30, 2003

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

**C** Name of organization Jewish Family & Career Services  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
4549 Chamblee Dunwoody Rd  
 City or town, state or country, and ZIP + 4  
Atlanta, Georgia 30338

**D** Employer identification number  
58 : 1479212

**E** Telephone number  
(770) 677-9443

**F** Accounting method: ☐ Cash ☒ Accrual  
☐ Other (specify) ▶

**G** Web site: ▶ JFCS-atlanta.org

**J** Organization type (check only one) ▶ ☒ 501(c) ( 3 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Check here ▶ ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**H** and **I** are not applicable to section 527 organizations  
**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No  
**H(b)** If "Yes," enter number of affiliates ▶  
**H(c)** Are all affiliates included? ☐ Yes ☐ No  
 (If "No," attach a list. See instructions.)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No  
**I** Enter 4-digit GEN ▶ N/A

**M** Check ▶ ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 17 of the instructions.)

<b>1</b>	Contributions, gifts, grants, and similar amounts received:		
<b>a</b>	Direct public support	<b>1a</b>	<u>1,629,295</u>
<b>b</b>	Indirect public support	<b>1b</b>	<u>2,173,149</u>
<b>c</b>	Government contributions (grants)	<b>1c</b>	<u>1,525,677</u>
<b>d</b>	Total (add lines 1a through 1c) (cash \$ <u>4,525,621</u> noncash \$ <u>802,500</u> )	<b>1d</b>	<u>5,328,121</u>
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	<u>2,453,813</u>
<b>3</b>	Membership dues and assessments	<b>3</b>	<u>0</u>
<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>	<u>56,509</u>
<b>5</b>	Dividends and interest from securities	<b>5</b>	<u>0</u>
<b>6a</b>	Gross rents	<b>6a</b>	<u>0</u>
<b>b</b>	Less: rental expenses	<b>6b</b>	<u>0</u>
<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>	<u>0</u>
<b>7</b>	Other investment income (describe ▶ )	<b>7</b>	<u>0</u>
<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other
<b>b</b>	Less: cost or other basis and sales expenses	<b>8a</b>	
<b>c</b>	Gain or (loss) (attach schedule)	<b>8b</b>	
<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8c</b>	
<b>8d</b>		<b>8d</b>	<u>0</u>
<b>9</b>	Special events and activities (attach schedule)		
<b>a</b>	Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>	
<b>b</b>	Less: direct expenses other than fundraising expenses	<b>9b</b>	
<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>	<u>0</u>
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>	
<b>b</b>	Less: cost of goods sold	<b>10b</b>	
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>	<u>0</u>
<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>	<u>247,370</u>
<b>12</b>	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>	<u>8,085,813</u>
<b>13</b>	Program services (from line 44, column (B))	<b>13</b>	<u>7,299,047</u>
<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>	<u>879,762</u>
<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>	<u>62,144</u>
<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>	<u>0</u>
<b>17</b>	Total expenses (add lines 13 and 14, column (A))	<b>17</b>	<u>8,240,953</u>
<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	<u>(155,140)</u>
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<u>4,791,130</u>
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>	<u>(182,011)</u>
<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	<u>4,453,979</u>

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22 -0-	-0-		
23	Specific assistance to individuals (attach schedule)	23 422,793	422,793		
24	Benefits paid to or for members (attach schedule)	24 -0-	-0-		
25	Compensation of officers, directors, etc.	25 179,132	-0-	179,132	-0-
26	Other salaries and wages	26 3,533,658	3,245,188	238,470	50,000
27	Pension plan contributions	27 181,342	161,104	17,713	2,525
28	Other employee benefits	28 206,380	181,870	19,875	4,635
29	Payroll taxes	29 269,832	240,648	25,359	3,825
30	Professional fundraising fees	30 1,159	-0-	-0-	1,159
31	Accounting fees	31 21,040	19,252	1,788	-0-
32	Legal fees	32 -0-	-0-	-0-	-0-
33	Supplies	33 305,400	253,192	52,208	-0-
34	Telephone	34 90,749	84,328	6,421	-0-
35	Postage and shipping	35 75,677	58,788	16,889	-0-
36	Occupancy	36 175,154	161,770	13,384	-0-
37	Equipment rental and maintenance	37 41,701	35,607	6,094	-0-
38	Printing and publications	38 87,384	27,663	59,721	-0-
39	Travel	39 168,922	162,233	6,689	-0-
40	Conferences, conventions, and meetings	40 65,070	31,456	33,614	-0-
41	Interest	41 12,362	-0-	12,362	-0-
42	Depreciation, depletion, etc. (attach schedule)	42 123,993	-0-	123,993	-0-
43	Other expenses not covered above (itemize): a. Misc	43a 214,534	165,598	48,936	-0-
	b. In-Kind Professional Fees	43b 802,500	802,500	-0-	-0-
	c. Professional Fees	43c 1,193,464	1,181,247	12,217	-0-
	d. Insurance and Taxes	43d 68,707	63,810	4,897	-0-
	e.	43e -0-	-0-	0	-0-
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44 8,240,953	7,299,047	879,762	62,144

**Joint Costs.** Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 24 of the instructions.)

What is the organization's primary exempt purpose? <u>Social Service Agency</u>		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a	Counseling (Grants and allocations \$ _____)	1,127,965
b	Dental Clinic (Grants and allocations \$ _____)	1,217,202
c	Adult, Family and Children's Services (Grants and allocations \$ _____)	2,263,349
d	Employment Services (Grants and allocations \$ _____)	1,274,338
e	Other program services (attach schedule) (Grants and allocations \$ _____)	1,416,193
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	7,299,047

**Part IV Balance Sheets** (See page 24 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash—non-interest-bearing . . . . .	56,074	45	215,921
	46 Savings and temporary cash investments . . . . .	532,091	46	393,413
	47a Accounts receivable . . . . .	47a 0		
	b Less: allowance for doubtful accounts . . . . .	47b 0		
	48a Pledges receivable . . . . .	48a 1,477,916		
	b Less: allowance for doubtful accounts . . . . .	48b 0		
	49 Grants receivable . . . . .	568,248	49	420,119
	50 Receivables from officers, directors, trustees, and key employees' (attach schedule) . . . . .	0	50	0
	51a Other notes and loans receivable (attach schedule) . . . . .	51a 0		
	b Less: allowance for doubtful accounts . . . . .	51b 0		
	52 Inventories for sale or use . . . . .	0	52	0
	53 Prepaid expenses and deferred charges . . . . .	176,184	53	192,635
	54 Investments—securities (attach schedule) . . . . .	1,069,921	54	1,130,433
	55a Investments—land, buildings, and equipment: basis . . . . .	55a 0		
	b Less: accumulated depreciation (attach schedule) . . . . .	55b 0		
56 Investments—other (attach schedule) . . . . .	0	56	0	
57a Land, buildings, and equipment: basis . . . . .	57a 2,803,920			
b Less: accumulated depreciation (attach schedule) . . . . .	57b (863,746)			
58 Other assets (describe ► <u>Restricted Funds</u> ) . . . . .	1,932,832	58	1,940,174	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .	6,210,797	59	5,875,107	
<b>Liabilities</b>	60 Accounts payable and accrued expenses . . . . .	320,787	60	272,375
	61 Grants payable . . . (Advance on Grants) . . . . .	9,280	61	0
	62 Deferred revenue . . . . .	126,658	62	211,044
	63 Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	63	0
	64a Tax-exempt bond liabilities (attach schedule) . . . . .	0	64a	0
	b Mortgages and other notes payable (attach schedule) . . . . .	962,943	64b	937,709
	65 Other liabilities (describe ► ) . . . . .	0	65	0
66 <b>Total liabilities</b> (add lines 60 through 65) . . . . .	1,419,668	66	1,421,128	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted . . . . .	1,225,871	67	1,504,800
	68 Temporarily restricted . . . . .	2,007,729	68	1,841,075
	69 Permanently restricted . . . . .	1,557,530	69	1,108,104
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds . . . . .		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund . . . . .		71	
	72 Retained earnings, endowment, accumulated income, or other funds . . . . .		72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) . . . . .	4,791,130	73	4,453,979
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73) . . . . .	6,210,797	74	5,875,107

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements . . . ▶	<b>a</b>	8,085,813
<b>b</b>	Amounts included on line <b>a</b> but not on line 12, Form 990:		
(1)	Net unrealized gains on investments . . . \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants . . . \$		
(4)	Other (specify):		
	..... \$		
	Add amounts on lines (1) through (4) ▶	<b>b</b>	-----
<b>c</b>	Line <b>a</b> minus line <b>b</b> . . . . . ▶	<b>c</b>	-----
<b>d</b>	Amounts included on line 12, Form 990 but not on line <b>a</b> :		
(1)	Investment expenses not included on line 6b, Form 990 . . . \$		
(2)	Other (specify):		
	..... \$		
	Add amounts on lines (1) and (2) ▶	<b>d</b>	-----
<b>e</b>	Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . . ▶	<b>e</b>	8,085,813

**Part IV-B** Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

<b>a</b>	Total expenses and losses per audited financial statements . . . ▶	<b>a</b>	8,240,953
<b>b</b>	Amounts included on line <b>a</b> but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 . . . . . \$		
(3)	Losses reported on line 20, Form 990 . . . \$		
(4)	Other (specify):		
	..... \$		
	Add amounts on lines (1) through (4) ▶	<b>b</b>	-----
<b>c</b>	Line <b>a</b> minus line <b>b</b> . . . . . ▶	<b>c</b>	-----
<b>d</b>	Amounts included on line 17, Form 990 but not on line <b>a</b> :		
(1)	Investment expenses not included on line 6b, Form 990 . . . \$		
(2)	Other (specify):		
	..... \$		
	Add amounts on lines (1) and (2) ▶	<b>d</b>	-----
<b>e</b>	Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . . ▶	<b>e</b>	8,240,953

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Gary Miller 490 N. Harbor Dr. Atl GA 30328	Executive Director (35hrs)	179,132	17,879	10,854
Mindy Wertheimer	President	-0-	-0-	-0-
Arlene Marcus	1rst Vice Pres	-0-	-0-	-0-
Seth Cohen	VP Resource Devel	-0-	-0-	-0-
Nancy Isenberg	VP Agency Programs	-0-	-0-	-0-
Hilly Panovka	VP Communications	-0-	-0-	-0-
David Witt	VP Facilities	-0-	-0-	-0-
Randy Gold	Treasurer	-0-	-0-	-0-
Richard Morgan	Secretary	-0-	-0-	-0-
(See attached list for addresses)				

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No  
If "Yes," attach schedule—see page 26 of the instructions.

Part VI Other Information (See page 27 of the instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	76	X
77 Were any charges made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a Enter direct or indirect political expenditures. See line 81 instructions.	81a	0
b Did the organization file Form 1120-POL for this year?	81b	N/A
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85a 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86a 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities.	86b	N/A
87a 501(c)(12) orgs. Enter: a Gross income from members or shareholders.	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955	89a	
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction.	89b	X
Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		N/A
Enter: Amount of tax on line 89c, above, reimbursed by the organization.		N/A
List the states with which a copy of this return is filed Georgia (secretary of state)		
Number of employees employed in the pay period that includes March 12, 2002 (See instructions.)	90b	
The books are in care of Rachel E. Berhanna Telephone no.		
Located at 4549 Chamblee Dunwoody Rd ZIP + 4		30338-6210
Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here		
and enter the amount of tax-exempt interest received or accrued during the tax year	92	

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions.)

**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
3 Program service revenue:					
a Fees					1,257,505
b					
c					
d					
e					
f Medicare/Medicaid payments					1,196,308
g Fees and contracts from government agencies					
4 Membership dues and assessments					
5 Interest on savings and temporary cash investments					56,509
6 Dividends and interest from securities					
7 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
8 Net rental income or (loss) from personal property					
9 Other investment income					
10 Gain or (loss) from sales of assets other than inventory					
11 Net income or (loss) from special events					
12 Gross profit or (loss) from sales of inventory					
13 Other revenue: a Miscellaneous					247,370
b					
c					
d					
e					
04 Subtotal (add columns (B), (D), and (E))					2,757,692
05 Total (add line 104, columns (B), (D), and (E))					2,757,692

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
1a, 93f	Program services revenues are client fees essential to the programs
5, 103	Interest and miscellaneous revenues are essential to the general operations of the organization

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☐ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☐ No

**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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 and correct. I am an officer or employee of the organization and my knowledge is based on all information of which preparer has any knowledge.

Date

2/13/04

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

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2002**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information—(See separate instructions.)**

► **MUST** be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

Jewish Family & Career Services

Employer identification number

58 1479212

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Rhoda Margolis 1883 Anjaco Rd., NW Atlanta, GA 30328	Director of Clinical SVCS	85,900	4,295	- 0 -
Brenda Fiske 5604 Brooke Ridge Dr. Dunwoody, Ga 30338	Director of Marketing	93,700	4,685	- 0 -
Rachel Berhannan 5268 Fox Hill Ct. Norcross, GA 30092	Chief Financial Officer	64,160	3,208	- 0 -
Barbara Fienberg 2105 N Forest TR Dunwoody, GA 30338	Director of Career SVCS	77,700	3,885	- 0 -
Wendy Lipshutz 2052 Brian Way Decatur, GA 30033	Program Manager	57,240	2,862	- 0 -
Total number of other employees paid over \$50,000 . . . . . ►	3			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Rabbi Scott Saulsen 3791 Mill Creek Court Atlanta, GA 30341	Clergy	60,001
Total number of others receiving over \$50,000 for professional services . . . . . ►	- 0 -	

**Part III** Statements About Activities (See page 2 of the instructions.)

Yes No

<b>1</b>	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)			
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
<b>2</b>	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)			
<b>a</b>	Sale, exchange, or leasing of property?			X
<b>b</b>	Lending of money or other extension of credit?			X
<b>c</b>	Furnishing of goods, services, or facilities?			X
<b>d</b>	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?			X
<b>e</b>	Transfer of any part of its income or assets?			X
<b>3</b>	Does the organization make grants for scholarships, fellowships, student loans, etc.? (See <b>Note</b> below.)			X
<b>4</b>	Do you have a section 403(b) annuity plan for your employees?		X	
<b>Note:</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.				

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► \_\_\_\_\_
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** ☐ An organization that normally receives: **(1) more than 33⅓%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33⅓%** 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)



**Part IV-A** Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	4,628,371	4,774,244	5,199,125	4,004,419	18,606,159
16 Membership fees received	0	0	0	0	0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	2,079,594	1,882,903	1,519,630	1,298,573	6,780,700
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	(97,365)	(36,582)	78,846	45,371	(9730)
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	6,610,600	6,620,565	6,797,601	5,348,363	25,377,129
24 Line 23 minus line 17	4,531,006	4,737,662	5,277,971	4,049,790	18,596,429
25 Enter 1% of line 23	66,106	66,206	67,976	53,484	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24.					26a 371,928
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 216,108
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 18,596,429
d Add: Amounts from column (a) for lines: 18 (9730) 19 0					
22 0 26b 216,108					26d 206,378
e Public support (line 26c minus line 26d total)					26e 18,390,051
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 98.89 %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:					
(2001) (2000) (1999) (1998)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2001) (2000) (1999) (1998)					
c Add: Amounts from column (a) for lines: 15 16					
17 20 21					27c
d Add: Line 27a total and line 27b total					27d
e Public support (line 27c total minus line 27d total)					27e
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

**Part V Private School Questionnaire** (See page 7 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	<b>29</b>	
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	<b>30</b>	
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . . If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) . . . . . . . . . . . . . . .	<b>31</b>	
<b>32</b> Does the organization maintain the following:	<b>32a</b>	
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<b>32c</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	<b>32d</b>	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) . . . . . . . . . . . . . . .		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .	<b>33a</b>	
<b>b</b> Admissions policies? . . . . .	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff? . . . . .	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance? . . . . .	<b>33d</b>	
<b>e</b> Educational policies? . . . . .	<b>33e</b>	
<b>f</b> Use of facilities? . . . . .	<b>33f</b>	
<b>g</b> Athletic programs? . . . . .	<b>33g</b>	
<b>h</b> Other extracurricular activities? . . . . .	<b>33h</b>	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) . . . . . . . . . . . . . . .		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<b>34a</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement.	<b>34b</b>	
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .	<b>35</b>	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)  
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** ☐ if the organization belongs to an affiliated group. Check **b** ☐ if you checked "a" and "limited control" provisions apply

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37) . . . . .	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures . . . . .	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39). . . . .	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table— <div style="display: flex; justify-content: space-between;"> <div> <b>If the amount on line 40 is—</b>            Not over \$500,000 . . . . . 20% of the amount on line 40.            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         </div> <div> <b>The lobbying nontaxable amount is—</b>            }  <b>41</b> </div> </div>		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41) . . . . .	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 . . . . .	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 . . . . .	<b>44</b>	

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.

**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 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount. . . . .					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)).					
<b>47</b> Total lobbying expenditures . . . . .					
<b>48</b> Grassroots nontaxable amount . . . . .					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures . . . . .					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
<b>a</b> Volunteers. . . . .			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.) . . . . .			
<b>c</b> Media advertisements . . . . .			
<b>d</b> Mailings to members, legislators, or the public . . . . .			
<b>e</b> Publications, or published or broadcast statements . . . . .			
<b>f</b> Grants to other organizations for lobbying purposes . . . . .			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .			
<b>i</b> Total lobbying expenditures (Add lines c through h.) . . . . .			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

**Part VII** Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions.)

**51** Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? \_\_\_\_\_

**a Transfers from the reporting organization to a noncharitable exempt organization of:**

(i)	Cash	
(ii)	Other assets	

**b Other transactions:**

(i) Sales or exchanges of assets with a noncharitable exempt organization . . . . .

(ii) Purchases of assets from a noncharitable exempt organization . . . . .

(iii) Rental of facilities, equipment, or other assets . . . . .

(iv) Reimbursement arrangements . . . . .

(v) Loans or loan guarantees . . . . .

(vi) Performance of services or membership or fundraising solicitations . . . . .

**c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . .

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

[illegible]

**52a** Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☐ No

**b** If "Yes," complete the following schedule:

[illegible]

**JEWISH FAMILY & CAREER SERVICES, INC.**  
**FORM 990 ATTACHMENTS**  
**6-30-03**

**Part I**

- **Line 1d**

**PUBLIC SUPPORT REVENUE**

7

**Part III**

- |           |   |                    |
|-----------|---|--------------------|
| <b>A.</b> | <b>COUNSELING</b><br>Professional Counseling and Casework services to clients in the Atlanta Jewish Community, including both short and long-term clinical, private and group therapy, by a staff of approximately 15 highly qualified MSWs and outside private physicians. This program Served 2,143 last year.  | <b>\$1,127,965</b> |
| <b>B.</b> | <b>DENTAL CLINIC</b><br>Dental services in Atlanta for marginal income individuals unable to afford private care on a non-sectarian and non-racial basis-serves approximately 6,000 individuals yearly.   | <b>\$1,217,202</b> |
| <b>C.</b> | <b>ADULT FAMILY AND CHILDREN'S SERVICES</b><br><ul style="list-style-type: none"><li>• <b>Child &amp; Adolescents</b><br/>Agency services to the Atlanta Jewish Day Schools. Serves approximately 250 children, parents and teachers. Program includes big/brother, big/sister services, college counseling and adolescent testing. This program served 1,313 individuals last year.</li><li>• <b>AIDS</b><br/>Provides a vehicle for education and advocacy which includes ideals and values, a network of support services which will be available for uniquely Jewish needs, and a Jewish resource for the entire Jewish community. This program served 550 clients last year.</li></ul> | <b>\$2,263,349</b> |

- **Independent Living/Transportation**  
Provides transportation services, vocational evaluation, counseling, job search and placement, on the job training for persons with disabilities. Also provides residential program DD vocational/DD/respite. This program served 543 people last year.

**D. EMPLOYMENT SERVICES \$1,274,338**

Careers@work is the careers services division providing access to employment opportunities, through training, career exploration, and job searching for refugees, immigrants, welfare recipients and the community as a whole. The division is equally responsible for providing employers with professional recruitment services to assist in the location of skilled candidates for employment. This program served approximately 900 people last year. This program served 1,176 people last year.

**E. OTHER PROGRAM SERVICES \$1,416,193**

- **Homeless Program** \$ 479,891  
The Homeless Program provides substance abuse, domestic violence, and family preservation services to homeless Atlantans. Serves approximately 995 individuals yearly.
- **Aged Program** \$ 366,391  
Provides agency services to the increasing senior citizen Atlanta Jewish population through provision of a variety of professional services including counseling, visitation, chore services, MOW, chaplaincy and other concrete services. Serves approximately 1,290 individuals yearly.
- **Refugee Resettlement Program** settles refugees in Atlanta. This program resettled 797 refugees this year. \$ 192,273
- **Adoption Services** placed 8 infants this year. \$ 214,092
- **Senior Adult Workshop** is compensated employment service for adults 55 and older, some with physical and developmental disabilities. This program enhances sense of productivity while providing social interaction. This program served 39 individuals this year. \$ 163,546

(2)

## JEWISH FAMILY &amp; CAREER SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2003

	<u>Date of Service</u>	<u>Grant Award #</u>	<u>Grant Award</u>	<u>Federal CFDA#</u>	<u>Federal Expenditures</u>
U S Department of Housing and Urban Development passed through					
City of Atlanta Community Development Block Grant	1/1/02-12/31/02	CD-02-343	60,000	14.218	\$ 47,260
	1/1/03-12/31/03	CD-03-343	60,000	14.218	36,076
City of Atlanta Grant - Homeless Employment Services	3/1/02-2/28/03	CD-02-603	20,000	14.241	20,000
Dekalb County Emergency Shelter Grant Program	7/1/02-6/30/03	ESG-576.21	10,000	14.231	10,000
Georgia Department of Community Affairs Emergency Shelter Grant Program	7/1/02-6/30/03	002HTFES00C141	30,000	14.231	30,000
U S Department of State Bureau for Refugees and Migration - Under the Immigration and Nationality Act passed through					
Hebrew Immigrant Aid Society	1/1/02-12/31/02	90RV0027/02		93.567	17,100
	1/1/03-12/31/03				
Hebrew Immigrant Aid Society				93.567	13,840
Federal Emergency Management Agency passed through					
Emergency Food and Shelter Program Of Cobb Emergency Shelter Grants Program	10/1/01-9/30/02	19-1840-02	5,000	83.523	5,863
U.S Dept. of Justice passed through					
The Georgia Criminal Justice Coordinating Council 1998 Stop Violence Against Women Grant Program	10/1/01-9/30/02	W01-08-026	41,000	16.588	12,480
	10/1/02-9/30/03		41,000	16.588	27,868
State of Georgia					
Fulton County Department of Family and Children Services	10/1/02-9/15/03	#060-10022002	25,757	93.556	13,080
Total					\$ 1,112,107

990  
**PART I # 20**

*Last entries*  
12/2003

Client **Jewish Family & Career Services, Inc.**  
Engagement **Jewish Family & Career Services, Inc.**  
Period Ending **6/30/2003**  
Workpaper **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>				
	To record Unitec Way Promise to Give	150.010		
01-400-10-00	UNITED WAY ALLOCATIONS		171,562 00	
01-123-00-00	A/R United Way			171,562 00
<b>Total</b>			<u>171,562 00</u>	<u>171,562 00</u>
<b>Adjusting Journal Entries JE # 2</b>				
	To adjust Community Services Endowment Promise to Give	1520.000		
01-121-00-55	COMMUNITY HUMAN SERVICES ENDOWMENT		13,758 00	
01-401-00-01	PERMANENT CONTRIBUTIONS			13,758 00
<b>Total</b>			<u>13,758 00</u>	<u>13,758 00</u>
<b>Adjusting Journal Entries JE # 3</b>				
	To reverse incorrectly posted audit entries	NA		
01-121-00-56	BUILDING PLEDGES		3,750 00	
01-126-00-00	JEWISH FED PROMISE TO GIVE		182,011 00	
01-121-00-56	BUILDING PLEDGES			182,011 00
01-124-00-00	DUE FROM WBJH			3,750 00
<b>Total</b>			<u>185,761 00</u>	<u>185,761 00</u>
<b>Adjusting Journal Entries JE # 4</b>				
	To move amount from Cap Campaign to Due From WBJH	PY		
01-124-00-00	DUE FROM WBJH		150,000 00	
01-121-00-56	BUILDING PLEDGES			150,000 00
<b>Total</b>			<u>150,000 00</u>	<u>150,000 00</u>
<b>Adjusting Journal Entries JE # 5</b>				
	To book principal paid to deferred compensation to liability and to adjust asset balance to actual in ILP Investment	3510.000		
01-110-00-00	ILP INVESTMENT		751 16	
01-452-19-00	INTEREST ON BANK ACCOUNTS		8,923 00	
01-214-00-00	DEFERRED COMPENSATION			8,923 00
01-452-19-00	INTEREST ON BANK ACCOUNTS			751 16
<b>Total</b>			<u>9,674 16</u>	<u>9,674 16</u>
<b>Adjusting Journal Entries JE # 7</b>				
	To post rent expense for MBC	1550.000		
01-840-29-83	RENT- MEYERBALSER		2,728 00	
01-840-41-83	RENT- MEYERBALSER		1,024 00	
01-124-00-00	DUE FROM WBJH			3,750 00
<b>Total</b>			<u>3,750 00</u>	<u>3,750 00</u>
<b>Adjusting Journal Entries JE # 8</b>				
	To reduce Federation allocation promise to give to audit balance			
01-404-11-00	FEDERATION ALLOCATIONS		140,011 00	
01-126-00-00	JEWISH FED PROMISE TO GIVE			140,011 00
<b>Total</b>			<u>140,011 00</u>	<u>140,011 00</u>
<b>Adjusting Journal Entries JE # 10</b>				
	To post lease expense to lease payable and reclass amounts to interest	5010.010		
01-211-00-00	CAPITAL LEASE-BLDG		24,741 38	
01-915-00-00	INTEREST		12,361 64	
01-840-18-00	RENT			4,823 39
01-840-19-00	RENT			4,823 39
01-840-30-00	RENT			7,420 60
01-840-31-00	RENT			2,988 24
01-840-32-00	RENT			742 08
01-840-35-00	RENT			1,855 15
01-840-37-00	RENT			371 03
01-840-38-00	RENT			742 06
01-840-39-00	RENT			742 06
01-840-40-00	RENT			3,710 30
01-840-41-00	RENT			2,988 24
01-840-42-00	RENT			742 08



990

58-1479212  
FY 07/01/2002-06/30/2003  
Sorted (1) Category  
(2) System Number (3) Date In Service  
(4) None (5) None

PART II #42 & PART IV #51B

[0322657]

9/23/2003  
1:41:12PM

# Depreciation Expense

Federal

For the Period 7/1/2002 - 6/30/2003

System No	S	Description	Date In Service	Method/Convention	Life	Cost or Other Basis	Bus./Inv %	Sec 179/Bonus	Salvage/Basis Adj	Beg. Accum Depreciation	Current Depreciation	Ending Accum Depreciation
BUILDING/BLDG IMPROVMTS												
50		CHAM-DUN BUI	01/01/01	SL N/A	40.0	1,830,685.00	100.0000	0.00	0.00	68,650.70	45,767.13	114,417.83
165		Architect fees	06/30/03	SL N/A	40.0	8,881.20	100.0000	0.00	0.00	0.00	0.00	0.00
166		Architect fees	04/02/03	SL N/A	40.0	9,762.50	100.0000	0.00	0.00	0.00	61.02	61.02
167		Architect fees	05/13/03	SL N/A	40.0	14,821.89	100.0000	0.00	0.00	0.00	61.76	61.76
168		Boundary & Topo	01/28/03	SL N/A	40.0	6,500.00	100.0000	0.00	0.00	0.00	67.71	67.71
169		Property condito	05/09/03	SL N/A	40.0	1,800.00	100.0000	0.00	0.00	0.00	7.50	7.50
Subtotal before dispositions						1,872,450.59		0.00	0.00	68,650.70	45,965.12	114,615.82
Less dispositions and exchanges						0.00		0.00	0.00	0.00	0.00	0.00
Net for BUILDING/BLDG IMPROVMTS						1,872,450.59		0.00	0.00	68,650.70	45,965.12	114,615.82
COMPUTER												
31		COMP MISC EQ	07/26/99	SL N/A	3.0	1,461.35	100.0000	0.00	0.00	1,420.76	40.59	1,461.35
51		On-line HP Comput	12/20/01	SL N/A	3.0	1,333.22	100.0000	0.00	0.00	133.32	444.41	577.73
52		ON-LINE HP	12/20/01	SL N/A	3.0	1,354.62	100.0000	0.00	0.00	135.46	451.54	587.00
53		ON-LINE HP	02/21/02	SL N/A	3.0	1,488.37	100.0000	0.00	0.00	89.22	496.12	595.34
54		ON-LINE HP	02/21/02	SL N/A	3.0	3,000.28	100.0000	0.00	0.00	200.02	1,000.09	1,200.11
55		ON-LINE HP	03/21/02	SL N/A	3.0	965.50	100.0000	0.00	0.00	48.28	321.83	370.11
56		ON-LINE HP	06/24/02	SL N/A	3.0	3,552.41	100.0000	0.00	0.00	0.00	1,184.14	1,184.14
57		SERVER COMPUT	06/28/02	SL N/A	3.0	7,548.07	100.0000	0.00	0.00	0.00	2,516.02	2,516.02
58		LAUREN DEBS C	08/09/01	SL N/A	3.0	309.71	100.0000	0.00	0.00	56.78	103.24	160.02
59		LISA MORGAN PR	09/24/01	SL N/A	3.0	253.55	100.0000	0.00	0.00	38.03	84.52	122.55
60		RECLASS COMPU	11/12/01	SL N/A	3.0	1,534.38	100.0000	0.00	0.00	204.59	511.46	716.05
61		UPGRADE THE S	06/14/02	SL N/A	3.0	428.00	100.0000	0.00	0.00	7.13	142.67	149.80
62		COMPUTER	06/28/02	SL N/A	3.0	440.21	100.0000	0.00	0.00	0.00	146.74	146.74
63		COMPUTER	06/28/02	SL N/A	3.0	525.00	100.0000	0.00	0.00	0.00	175.00	175.00
64		COMPUTER	06/28/02	SL N/A	3.0	426.76	100.0000	0.00	0.00	0.00	142.25	142.25
65		BUILDING SIGNS	06/28/02	SL N/A	5.0	920.00	100.0000	0.00	0.00	0.00	184.00	184.00
66		MAIL MACHINE	06/28/02	SL N/A	3.0	1,605.00	100.0000	0.00	0.00	0.00	535.00	535.00
67		CABLE PRINTER	06/28/02	SL N/A	3.0	181.88	100.0000	0.00	0.00	0.00	60.63	60.63
68		PRINTER HP	06/28/02	SL N/A	3.0	267.49	100.0000	0.00	0.00	0.00	89.16	89.16
69		PRINTER/CABLE	06/28/02	SL N/A	3.0	454.73	100.0000	0.00	0.00	0.00	151.58	151.58
70		PRINTER/CABLE	06/28/02	SL N/A	3.0	347.73	100.0000	0.00	0.00	0.00	115.91	115.91
71		PRINTER/CABLE	06/28/02	SL N/A	3.0	460.08	100.0000	0.00	0.00	0.00	153.36	153.36
72		1 PENTIUM, 1 MO	08/01/01	SL N/A	3.0	1,043.25	100.0000	0.00	0.00	318.77	347.75	666.52
73		NEW CABLES	08/03/01	SL N/A	3.0	375.00	100.0000	0.00	0.00	114.58	125.00	239.58
74		1 PENTIUM	08/28/01	SL N/A	3.0	695.50	100.0000	0.00	0.00	193.19	231.83	425.02
75		1 PENTIUM, 1 MO	10/15/01	SL N/A	3.0	957.65	100.0000	0.00	0.00	239.42	319.22	558.64
76		1 PENTIUM	08/28/01	SL N/A	3.0	695.50	100.0000	0.00	0.00	193.19	231.83	425.02
77		PRINTER NOT LO	10/15/01	SL N/A	3.0	375.00	100.0000	0.00	0.00	93.75	125.00	218.75
78		RESET SERVER	10/23/01	SL N/A	3.0	500.00	100.0000	0.00	0.00	111.11	166.67	277.78
79		NETWORK SERV	11/15/01	SL N/A	3.0	550.00	100.0000	0.00	0.00	122.22	183.33	305.55
80		1 PENTIUM, 1 MO	11/16/01	SL N/A	3.0	850.65	100.0000	0.00	0.00	165.40	283.55	448.95
81		1 PENTIUM, 1 MO	11/16/01	SL N/A	3.0	850.62	100.0000	0.00	0.00	165.40	283.54	448.94
82		1 DUAL PENTIUM	11/27/01	SL N/A	3.0	7,503.15	100.0000	0.00	0.00	1,458.95	2,501.05	3,960.00
83		SET UP	11/27/01	SL N/A	3.0	250.00	100.0000	0.00	0.00	48.61	83.33	131.94
84		KEYBOARD REP	12/11/01	SL N/A	3.0	162.45	100.0000	0.00	0.00	31.59	54.15	85.74

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FY 07/01/2002-06/30/2003

Depreciation Expense

1 41.12PM

Sorted (1) Category

(2) System Number (3) Date In Service  
(4) None (5) None

Federal

For the Period: 7/1/2002 - 6/30/2003

System No	S	Description	Date In Service	Method/Convention	Life	Cost or Other Basis	Bus./Inv %	Sec 179b Bonus	Salvage/ Basis Adj	Reg Accum Depreciation	Current Depreciation	Ending Accum Depreciation
COMPUTER												
85		2 PENTIUM	12/18/01	SL N/A	30	1,808.30	100.0000	0.00	0.00	301.39	602.77	904.16
86		1 PENTIUM, 1 MO	01/09/02	SL N/A	30	909.50	100.0000	0.00	0.00	151.59	303.17	454.76
87		PENTIUM	01/28/02	SL N/A	30	787.15	100.0000	0.00	0.00	110.72	265.72	376.44
88		SET UP	02/06/02	SL N/A	30	310.60	100.0000	0.00	0.00	43.14	103.53	146.67
89		2 PENTIUM, 2 MO	02/13/02	SL N/A	30	1,813.65	100.0000	0.00	0.00	251.90	604.55	856.45
90		SET UP	02/25/02	SL N/A	30	125.00	100.0000	0.00	0.00	13.89	41.67	55.56
91		1 PENTIUM SERV	03/04/02	SL N/A	30	5,395.65	100.0000	0.00	0.00	599.52	1,798.55	2,398.07
92		SET UP	03/04/02	SL N/A	30	160.50	100.0000	0.00	0.00	17.83	53.50	71.33
93		3 PENTIUM, 3 MO	04/10/02	SL N/A	30	3,085.88	100.0000	0.00	0.00	257.16	1,028.63	1,285.79
94		SET UP	04/10/02	SL N/A	30	214.00	100.0000	0.00	0.00	17.83	71.33	89.16
95		1 PENTIUM, 1 MO	04/12/02	SL N/A	30	882.75	100.0000	0.00	0.00	73.56	294.25	367.81
96		1 PENTIUM, 1 MO	05/21/02	SL N/A	30	749.00	100.0000	0.00	0.00	20.81	249.67	270.48
97		1 PENTIUM, 1 MO	06/14/02	SL N/A	30	856.00	100.0000	0.00	0.00	23.78	285.33	309.11
99		1 PENTIUM, 1 MO	06/25/02	SL N/A	30	856.00	100.0000	0.00	0.00	0.00	285.33	285.33
100		4 PENTIUM, 4 MO	06/28/02	SL N/A	30	2,675.00	100.0000	0.00	0.00	0.00	891.67	891.67
101		2 PENTIUM, 2 MO	06/28/02	SL N/A	30	1,337.50	100.0000	0.00	0.00	0.00	445.83	445.83
122		8 MONITORS	07/01/02	SL N/A	30	963.00	100.0000	0.00	0.00	0.00	321.00	321.00
123		PENTIUM IV	07/16/02	SL N/A	30	909.50	100.0000	0.00	0.00	0.00	303.17	303.17
124		PENTIUM IV	07/16/02	SL N/A	30	968.35	100.0000	0.00	0.00	0.00	322.78	322.78
125		PENTIUM IV	07/16/02	SL N/A	30	909.50	100.0000	0.00	0.00	0.00	303.17	303.17
127		11 Laser Printers	06/20/03	SL N/A	30	3,469.36	100.0000	0.00	0.00	0.00	0.00	0.00
129		HP Laser Jet Pn	04/11/03	SL N/A	30	669.97	100.0000	0.00	0.00	0.00	55.83	55.83
130		Infocus Projector &	04/05/03	SL N/A	30	1,548.38	100.0000	0.00	0.00	0.00	129.03	129.03
131		4 computer syst	08/01/02	SL N/A	30	2,487.54	100.0000	0.00	0.00	0.00	760.08	760.08
133		computer 1 2 ghz	11/18/02	SL N/A	30	513.60	100.0000	0.00	0.00	0.00	99.87	99.87
134		computer 1 2 ghz	10/03/02	SL N/A	30	617.39	100.0000	0.00	0.00	0.00	154.35	154.35
135		computer 1 2 ghz	10/03/02	SL N/A	30	617.60	100.0000	0.00	0.00	0.00	154.40	154.40
137		Micro printer & ton	09/06/02	SL N/A	30	949.58	100.0000	0.00	0.00	0.00	263.77	263.77
138		6 monitors & a KV	06/20/03	SL N/A	30	1,999.83	100.0000	0.00	0.00	0.00	0.00	0.00
140		6 computers 2 4 g	06/20/03	SL N/A	30	2,722.08	100.0000	0.00	0.00	0.00	0.00	0.00
141		1 computer 2 8 gh	06/27/03	SL N/A	30	996.38	100.0000	0.00	0.00	0.00	0.00	0.00
142		1 server w/ tape b	06/20/03	SL N/A	30	2,171.03	100.0000	0.00	0.00	0.00	0.00	0.00
144		11 computers 2 4	06/10/03	SL N/A	30	5,892.70	100.0000	0.00	0.00	0.00	163.69	163.69
145		6 computer syst	12/19/02	SL N/A	30	3,158.64	100.0000	0.00	0.00	0.00	526.44	526.44
146		1 server w/ tape b	12/19/02	SL N/A	30	1,411.33	100.0000	0.00	0.00	0.00	235.22	235.22
147		6 17" monitors	07/17/02	SL N/A	30	1,123.50	100.0000	0.00	0.00	0.00	343.29	343.29
162		HP Laserjet prin	06/12/03	SL N/A	30	1,251.75	100.0000	0.00	0.00	0.00	34.77	34.77
163		pentium 4 comput	01/21/03	SL N/A	30	743.65	100.0000	0.00	0.00	0.00	103.28	103.28
164		computer 2 0 ghz	11/18/02	SL N/A	30	688.22	100.0000	0.00	0.00	0.00	133.82	133.82
Subtotal before dispositions						102,426.47		0.00	0.00	7,482.89	25,719.97	33,202.86
Less dispositions and exchanges						0.00		0.00	0.00	0.00	0.00	0.00
Net for COMPUTER						102,426.47		0.00	0.00	7,482.89	25,719.97	33,202.86

FURNITURE & EQUIPMENT

1		2 HP LASER PRI	05/01/95	SL N/A	30	4,367.98	100.0000	0.00	0.00	4,367.98	0.00	4,367.98
2		COMPUTER- DI	06/01/95	SL N/A	30	2,381.77	100.0000	0.00	0.00	2,381.77	0.00	2,381.77

## Depreciation Expense

Federal

For the Period 7/1/2002 - 6/30/2003

System No	S	Description	Date In Service	Method/Convention	Life	Cost or Other Basis	Bus./Inv %	Sec 179/ Bonus	Salvage/ Basis Adj	Beg Accum Depreciation	Current Depreciation	Ending Accum Depreciation
FURNITURE & EQUIPMENT												
3		COPIER- 3 YR L	09/01/95	SL N/A	50	14,156 30	100 0000	0 00	0 00	14,156 30	0 00	14,156 30
4		FURNITURE- WAI	11/01/95	SL N/A	50	978 38	100 0000	0 00	0 00	978 38	0 00	978 38
5		TELEMAIC SOFT	12/01/95	SL N/A	30	3,158 00	100 0000	0 00	0 00	3,158 00	0 00	3,158 00
6		PENTIUM COMPU	02/01/96	SL N/A	30	3,487 40	100 0000	0 00	0 00	3,487 40	0 00	3,487 40
7		PENTIUM COMPU	02/01/96	SL N/A	30	1,743 70	100 0000	0 00	0 00	1,743 70	0 00	1,743 70
8		COPIER- SAW	05/01/96	SL N/A	50	1,556 08	100 0000	0 00	0 00	1,556 08	0 00	1,556 08
9		PENTIUM COMP -	08/01/96	SL N/A	30	10,452 75	100 0000	0 00	0 00	10,452 75	0 00	10,452 75
10		PENTIUM COMPU	08/01/96	SL N/A	30	3,515 40	100 0000	0 00	0 00	3,456 81	0 00	3,456 81
11		MAILING EQUIPM	05/01/97	SL N/A	30	4,515 00	100 0000	0 00	0 00	3,762 50	0 00	3,762 50
12		PENTIUM COMPU	05/01/97	SL N/A	50	5,974 50	100 0000	0 00	0 00	5,974 50	0 00	5,974 50
16		2 FILING CABINET	07/11/01	SL N/A	50	336 95	100 0000	0 00	0 00	67 39	67 39	134 78
17		DESK	08/05/01	SL N/A	50	632 00	100 0000	0 00	0 00	115 87	126 40	242 27
25		FULLY DEPRECIA	06/01/92	SL N/A	50	17,915 59	100 0000	0 00	0 00	17,915 59	0 00	17,915 59
26		COMPAQ COMP	11/30/98	SL N/A	30	2,648 95	100 0000	0 00	0 00	2,648 95	0 00	2,648 95
27		INSPIRON 3500 C	04/23/99	SL N/A	30	2,511 81	100 0000	0 00	0 00	2,511 81	0 00	2,511 81
28		5 COMPUTERS- C	03/24/99	SL N/A	30	5,323 25	100 0000	0 00	0 00	5,323 25	0 00	5,323 25
29		PC's - 7 x PENTIU	11/09/99	SL N/A	30	7,115 50	100 0000	0 00	0 00	6,324 88	790 62	7,115 50
30		PC's - 2 x PENTIU	11/09/99	SL N/A	30	856 00	100 0000	0 00	0 00	760 88	95 12	856 00
35		SOLUTIONS PC C	10/19/00	SL N/A	30	10,646 50	100 0000	0 00	0 00	5,914 72	3,548 83	9,463 55
36		4 DELL LAPTOPS	01/16/01	SL N/A	30	6,638 28	100 0000	0 00	0 00	3,319 13	2,212 75	5,531 88
37		OFFICE	11/16/00	SL N/A	70	3,435 99	100 0000	0 00	0 00	777 19	480 86	1,268 05
38		BLACKBAUD	10/27/00	SL N/A	30	13,729 05	100 0000	0 00	0 00	7,627 25	4,576 35	12,203 60
39		10 MONITORS	10/27/00	SL N/A	30	2,407 50	100 0000	0 00	0 00	1,337 50	802 50	2,140 00
40		DELL LAPTOP	01/11/01	SL N/A	30	1,659 56	100 0000	0 00	0 00	629 79	553 19	1,382 98
41		SOLUTION PC E	05/02/01	SL N/A	30	1,505 80	100 0000	0 00	0 00	585 59	501 93	1,087 52
42		OFFICE	05/06/01	SL N/A	70	1,326 87	100 0000	0 00	0 00	221 14	189 55	410 69
43		PRINTER OUTPU	06/01/01	SL N/A	30	597 75	100 0000	0 00	0 00	215 85	199 25	415 10
44		PENTIUM III/IM	06/05/01	SL N/A	30	1,064 65	100 0000	0 00	0 00	384 45	354 88	739 33
45		PENTIUM III	06/05/01	SL N/A	30	909 50	100 0000	0 00	0 00	328 43	303 17	631 60
46		1 PENTIUM,4 MON	06/30/01	SL N/A	30	1,503 35	100 0000	0 00	0 00	501 12	501 12	1,002 24
47		NOVELL SERVER	06/26/01	SL N/A	30	2,500 00	100 0000	0 00	0 00	833 33	833 33	1,666 66
48		SEAGATE HARD	06/21/01	SL N/A	30	1,150 00	100 0000	0 00	0 00	383 33	383 33	766 66
49		COMPUTER EQ	02/19/01	SL N/A	30	2,621 96	100 0000	0 00	0 00	1,165 32	873 99	2,039 31
98		2 DESKS	08/08/01	SL N/A	50	732 95	100 0000	0 00	0 00	134 37	146 59	280 96
102		2 DESKS	11/27/01	SL N/A	50	1,790 53	100 0000	0 00	0 00	208 90	358 11	567 01
103		1 DESK	02/25/02	SL N/A	50	208 65	100 0000	0 00	0 00	13 91	41 73	55 64
104		BOOKCASE	03/19/02	SL N/A	50	178 30	100 0000	0 00	0 00	8 92	35 66	44 58
105		FILING CABINET	03/19/02	SL N/A	50	53 50	100 0000	0 00	0 00	2 68	10 70	13 38
106		1 DESK, 2 CHAIR	03/19/02	SL N/A	50	633 44	100 0000	0 00	0 00	31 67	126 69	158 36
107		1 BOOKCASE	03/20/02	SL N/A	50	150 87	100 0000	0 00	0 00	7 54	30 17	37 71
108		BOOKCASE & F	03/20/02	SL N/A	50	330 79	100 0000	0 00	0 00	16 54	66 16	82 70
109		2 DESKS, 1 FILI	03/20/02	SL N/A	50	766 82	100 0000	0 00	0 00	38 34	153 36	191 70
110		TABLE	04/10/02	SL N/A	50	110 08	100 0000	0 00	0 00	5 51	22 02	27 53
111		BOOKCASE	05/28/02	SL N/A	50	106 95	100 0000	0 00	0 00	1 78	21 39	23 17
112		DESK	06/28/02	SL N/A	50	212 40	100 0000	0 00	0 00	0 00	42 48	42 48

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Depreciation Expense

Sorted (1) Category  
(2) System Number (3) Date In Service  
(4) None (5) None

Federal  
For the Period 7/1/2002 - 6/30/2003

System No	S	Description	Date In Service	Method/Convention	Life	Cost or Other Basis	Bus./Inv %	Sec 179/Bonus	Salvage/Basis Adj	Beg Accum Depreciation	Current Depreciation	Ending Accum Depreciation
<b>FURNITURE &amp; EQUIPMENT</b>												
139		server rack	06/20/03	SL N/A	50	787.52	100.0000	0.00	0.00	0.00	0.00	0.00
148		2 executive chairs	12/30/02	SL N/A	50	559.42	100.0000	0.00	0.00	0.00	55.94	55.94
149		leather sofa	12/30/02	SL N/A	50	729.79	100.0000	0.00	0.00	0.00	72.98	72.98
150		2 end tables	12/30/02	SL N/A	50	645.56	100.0000	0.00	0.00	0.00	64.56	64.56
151		3 leather lounge c	12/30/02	SL N/A	50	1,268.31	100.0000	0.00	0.00	0.00	126.83	126.83
152		sofa	12/30/02	SL N/A	50	1,108.52	100.0000	0.00	0.00	0.00	110.85	110.85
153		1 picture	12/30/02	SL N/A	50	126.40	100.0000	0.00	0.00	0.00	12.64	12.64
154		2 sofas	12/30/02	SL N/A	50	1,843.84	100.0000	0.00	0.00	0.00	164.39	164.39
155		3 corner tables	12/30/02	SL N/A	50	500.25	100.0000	0.00	0.00	0.00	50.03	50.03
156		3 task chairs	12/30/02	SL N/A	50	359.85	100.0000	0.00	0.00	0.00	35.99	35.99
157		4 side chairs	12/30/02	SL N/A	50	363.12	100.0000	0.00	0.00	0.00	36.31	36.31
158		Bookcase	12/30/02	SL N/A	50	499.59	100.0000	0.00	0.00	0.00	49.96	49.96
159		2 lamps & 2 desk	12/30/02	SL N/A	50	633.40	100.0000	0.00	0.00	0.00	63.34	63.34
160		2 file cabinets	01/09/03	SL N/A	50	220.93	100.0000	0.00	0.00	0.00	22.10	22.10
161		refrigerator	01/09/03	SL N/A	50	260.57	100.0000	0.00	0.00	0.00	26.06	26.06
Subtotal before dispositions						160,306.40		0.00	0.00	116,039.09	19,351.60	135,390.69
Less dispositions and exchanges						0.00		0.00	0.00	0.00	0.00	0.00
Net for FURNITURE & EQUIPMENT						160,306.40		0.00	0.00	116,039.09	19,351.60	135,390.69
<b>LEASEHOLD IMPROVEMENTS</b>												
13		PHONE SYSTEM	09/01/95	SL N/A	70	31,159.96	100.0000	0.00	0.00	30,418.04	741.92	31,159.96
14		NETWORK UPGR	09/01/95	SL N/A	70	4,911.35	100.0000	0.00	0.00	4,784.41	116.94	4,911.35
15		FIXTURES- SAW K	08/01/96	SL N/A	70	933.87	100.0000	0.00	0.00	789.34	133.41	922.75
18		PRE 1992	01/01/91	SL N/A	50	145,094.28	100.0000	0.00	0.00	145,094.28	0.00	145,094.28
19		1992 AP IMPR	01/01/92	SL N/A	150	138,411.00	100.0000	0.00	0.00	96,887.70	8,227.40	106,115.10
20		1993	01/01/93	SL N/A	50	34,130.00	100.0000	0.00	0.00	34,130.00	0.00	34,130.00
21		1993 AP IMPR	01/01/93	SL N/A	150	1,325.00	100.0000	0.00	0.00	839.14	88.33	927.47
22		1994	01/01/94	SL N/A	50	44,211.00	100.0000	0.00	0.00	44,211.00	0.00	44,211.00
23		1995	01/01/95	SL N/A	50	4,161.91	100.0000	0.00	0.00	4,161.91	0.00	4,161.91
24		1996	01/01/96	SL N/A	50	137,175.63	100.0000	0.00	0.00	137,175.63	0.00	137,175.63
113		1997	01/01/97	SL N/A	50	14,683.75	100.0000	0.00	0.00	14,683.75	0.00	14,683.75
114		1998 SOLUTION	04/01/98	SL N/A	30	1,471.25	100.0000	0.00	0.00	1,471.25	0.00	1,471.25
Subtotal before dispositions						557,669.00		0.00	0.00	514,656.45	10,308.00	524,964.45
Less dispositions and exchanges						0.00		0.00	0.00	0.00	0.00	0.00
Net for LEASEHOLD IMPROVEMENTS						557,669.00		0.00	0.00	514,656.45	10,308.00	524,964.45
<b>SOFTWARE</b>												
115		SECURITY CAME	06/25/02	SL N/A	30	2,150.00	100.0000	0.00	0.00	0.00	716.67	716.67
116		POSTAGE METE	04/29/02	SL N/A	30	1,500.00	100.0000	0.00	0.00	50.00	500.00	550.00
117		ECO SOFTWARE	01/14/02	SL N/A	30	10,000.00	100.0000	0.00	0.00	1,666.67	3,333.33	5,000.00
118		NDSI	04/28/02	SL N/A	30	5,700.00	100.0000	0.00	0.00	316.67	1,900.00	2,216.67
119		NDSI	04/28/02	SL N/A	30	5,000.00	100.0000	0.00	0.00	277.78	1,666.67	1,944.45
120		LINE	02/06/02	SL N/A	30	1,325.78	100.0000	0.00	0.00	184.14	441.93	626.07
121		LINE	02/06/02	SL N/A	30	370.95	100.0000	0.00	0.00	51.52	123.65	175.17
128		Microsoft Office X	08/27/03	SL N/A	30	3,045.00	100.0000	0.00	0.00	0.00	0.00	0.00
128		Server Software	03/31/03	SL N/A	30	1,500.00	100.0000	0.00	0.00	0.00	125.00	125.00

5

Sorted (1) Category  
(2) System Number (3) Date In Service  
(4) None (5) None

Federal

For the Period: 7/1/2002 - 6/30/2003

System No	S	Description	Date In Service	Method/Convention	Life	Cost or Other Basis	Bus./Inv %	Sec 179/Bonus	Salvage/Basis Adj	Beg Accum Depreciation	Current Depreciation	Ending Accum Depreciation
<b>SOFTWARE</b>												
132		Micro checks sof	07/17/02	SL N/A	3.0	1,621.50	100.0000	0.00	0.00	0.00	495.46	495.46
136		15 office xp softwa	01/14/03	SL N/A	3.0	945.00	100.0000	0.00	0.00	0.00	157.50	157.50
143		9 microsoft xp so	07/29/02	SL N/A	3.0	567.00	100.0000	0.00	0.00	0.00	173.25	173.25
Subtotal before dispositions						33,725.23		0.00	0.00	2,546.78	9,633.46	12,180.24
Less dispositions and exchanges						0.00		0.00	0.00	0.00	0.00	0.00
Net for SOFTWARE						33,725.23		0.00	0.00	2,546.78	9,633.46	12,180.24
<b>VEHICLES</b>												
32		1997 GMC SAFAR	07/01/00	SL N/A	5.0	10,000.00	100.0000	0.00	0.00	4,000.00	2,000.00	6,000.00
33		1994 NISSAN VA	07/01/00	SL N/A	5.0	8,500.00	100.0000	0.00	0.00	2,600.00	1,300.00	3,900.00
34		1994 FORD	07/01/00	SL N/A	5.0	2,750.00	100.0000	0.00	0.00	1,100.00	550.00	1,650.00
170		Toyota Previa	06/15/03	SL N/A	5.0	4,165.00	100.0000	0.00	0.00	0.00	69.42	69.42
171		White 1993 Econo	06/28/93	SL N/A	5.0	22,678.00	100.0000	0.00	0.00	22,678.00	0.00	22,678.00
172		2002 White Chev	01/01/02	SL N/A	5.0	30,315.96	100.0000	0.00	0.00	0.00	9,094.79	9,094.79
Subtotal before dispositions						76,408.96		0.00	0.00	30,378.00	13,014.21	43,392.21
Less dispositions and exchanges						0.00		0.00	0.00	0.00	0.00	0.00
Net for VEHICLES						76,408.96		0.00	0.00	30,378.00	13,014.21	43,392.21
<b>Subtotal before dispositions:</b>												
Less dispositions and exchanges						2,802,986.65		0.00	0.00	739,753.91	123,992.36	863,746.27
Grand total:						2,802,986.65		0.00	0.00	739,753.91	123,992.36	863,746.27

## INVESTMENTS-MARKET

### Part IV

#### • Line 54

Corporate Bonds	\$ 114,772
Mutual Funds	\$ 989,148
Government Bonds	25,205
Israel Bonds	<u>1,308</u>
	\$1,130,433

#### • Line 64b

Notes payable represents a \$35,972 note payable upon demand to Jewish Federation of Greater Atlanta. JF&CS intends to repay the note upon collection of certain resettlement receivables from the Hebrew Immigrant Aid Society.

Mortgage payable represents Capital Lease obligations less current portion. Total \$901,737.

990 PARTY

# JEWISH FAMILY & CAREER SERVICES

## BOARD OF DIRECTORS

MARCH 2003 – MARCH 2004

### EXECUTIVE COMMITTEE

NAME	ADDRESS	PHONE
Mindy Wertheimer, Ph.D. President (Ira Katz)	H: 78 Gateside Pl. Marietta, GA 30067 mwertheimer@gsu.edu	H: 770-988-8215 O: 404-651-2503 FAX: 404-651-1863
Arlene Marcus First Vice President (Steven)	H: 2960 Pharr Court, South Apt. 8N Atlanta, GA 30305 almarcus@bellsouth.net	H: 404-841-0017 O: 404-812-4600 FAX: 404-812-4610
Seth Cohen VP of Resource Develop. (Marci) 9532	H: 1031 Windsor Lake Dr. Atlanta, GA 30319 sac@mmmlaw.com	H: 404-252-7292 O: 404-504-7688 FAX: 404-365-
Stacy G.Fialkow VP of Board Develop. (Manny)	H: 340 Nesbit Downs Court Atlanta, GA 30350 srgfialkow@aol.com	H: 770-730-8588
Nancy Isenberg VP of Agency Programs	H: 308 Fairbrook Circle Marietta, GA 30067 nancy@retailplanningcorp.com	H: 770-973-6336 O: 770-956-8383 FAX: 770-984-2662
Hilly Panovka VP of Communications (Gerry)	H: 140 Grosvenor Pl. Atlanta, GA 30328 hpanovka@panovkalaw.com	H: 404-257-0669 FAX: 404-303-9008
David Witt VP of Facilities (Regina)	H: 5305 Cross Roads Manor Atlanta, GA 30327 dwitt@seligenterprises.com	H: 770-859-9785 O: 404-876-5511 FAX: 404-875-2629
Randy Gold Treasurer	H: 1182 Alexandria Court Atlanta, GA 30319 randy.gold@hawcpa.com	H: 404-239-9995 O: 404-898-7407 FAX: 404-876-3913
Richard Morgan Secretary (Lynn)	H: 9565 Rod Road Alpharetta, GA 30022 Rmmpc@bellsouth.net	H: 770-521-5995 O: 404-870-2251 FAX: 404-870-2213

## Board of Directors 2003 – 2004

### Page 2

Bruce Shecter Immediate Past President (Vicki)	H: 1831 Bruce Rd. Atlanta, GA 30329 bruce@star-track.com	H: 404-320-7542 O: 404-761-6900
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Dan Fellner (Allison) Ad Hoc	H: 520 Gerry Lane Atlanta, GA 30328 dsfellner@jonesday.com	H: 404-459-9562 O: 404-581-8452 FAX: 404-581-8330
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Maury Kalnitz (Sydell) Ad Hoc	H: 250 Fieldsborn Ct. Atlanta, GA 30328 Kalcnitz@mindspring.com	H: 770-352-0773 O: 770-352-0854 FAX: 770-352-0886
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## MEMBERS

Marc Alexander	H: 1480 Mt. Paran Rd Atlanta, GA 30327 marc.alexander@wachoviasec.com	H: 404-841-6272 W: 404-240-5483
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Zena Benda (David)	H: 6316 Courtside Drive Norcross, GA 30092 dazeebenda@mindspring.com	H: 770-448-6869 FAX: 770-448-6869
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Lisa Bowen (Jonathan)	H: 803 Windsor Ridge Canton, GA 30115 acurlylox3@yahoo.com	H: 770-720-2301
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Jody Edlin	H: 33 Spring Oaks Dr. Atlanta, GA 30327 JLEdlin@aol.com	H: 404-250-4474 FAX: 404-250-1673
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Scott Geller (Jennifer)	H: 1070 Ferncliff Rd. NE Atlanta, GA 30324 scottgeller@scottgeller.com	H: 404-237-9308 O: 404-879-5406
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Nick Gold (Bram Majtlis)	H: 3821 Glen Arbor Ct. Atlanta, GA 30319 ngold@agresources.com	O: 404-584-3457 CELL: 404-275-9501
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David Greenbaum (Buenita)	H: 860 Waterbrook Ct. Roswell, GA 30076	H: 770-992-2194
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**Board of Directors 2003– 2004**

**Page 3**

Jack Horowitz (Sandra)	H: 4390 Paran Place NW Atlanta, GA 30327 sandrjack@aol.com	H: 404-233-6915
Ralph Kahn (Rhalda)	H: 5171 Holland Ct. Atlanta, GA 30338 rrkahn2@netzero	H: 770-451-3870
Linda Kaplan (Charles)	H: 4382 Creek Wood Close Atlanta, GA 30342 kap4382@comcast.net	H: 404-255-1591
Ben Marks (Margo)	H: 4730 Hollyoak Place Atlanta, GA 30338 bjmarks@hotmail.com	H: 770-396-8811 O: 404-231-4300
Dan D. Maslia (Janet)	H: 1141 Bonview Lane Atlanta, GA 30324 dmaslia@bellsouth.net	H: 404-231-0331
Mario Oves (Lynn)	H: 55 South Battery Place Atlanta, GA 30342 mario.oves@instrumed.com	H: 404-252-6837
Michael Nachman (Amira)	H: 5466 Brooke Ridge Drive Atlanta, GA 30338 nachman@bellsouth.net	H: 770-394-2335
Lynn Redd (Lewis)	H: 3605 Mayfair Rd. Atlanta, GA 30342 lredd@bellsouth.net	H: 404-264-1147
Cathy Selig	H: 4269 Harris Trail Atlanta, GA 30327 cselig@seligenterprises.com	H: 404-237-1208 O: 404-876-5511 FAX: 404-875-2629
Harold Solomon (Lori)	H: 17 Palisades Rd Atlanta, GA 30309 harold@seraphimparters.com	H: 404-876-4617 O: 404-262-2972 FAX: 519-561-5751
Mike Wasserman (Harriet)	H: 2455 Tanglewood Rd. Decatur, GA 30033 mwasserman@hznzw.com	H: 404-321-3245 O: 770-956-9600

## Board of Directors 2003 – 2004

### Page 4

Jerry Weiner (April)	H: 8200 Jett Ferry Rd. Atlanta, GA 30350 jerryweiner@attbi.com	H: 770-392-7905
Suzy Wilner (David)	H: 9975 Huntcliff Trace Atlanta, GA 30350 swilner@juno.com	H: 770-642-7150 CELL: 404-771-6624
Jack Zbar (Leda)	H: 4922 Lakeland Drive Marietta, GA 30068 blueh2o@mindspring.com	H: 770-977-2779
David Zelby, DDS (Roya Cohen)	H: 231 W. Paces Ferry Atlanta, GA 30305 zelby@comcast.net	H: 404-365-8443 O: 770-955-0550

## HONORARY BOARD

Susan Schwartz Chair (Dale)	H: 650 River Chase Pt., NW Atlanta, GA 30328	H: 770-955-1007 O: 770-951-8747 FAX: 770-955-1494
Steven Berman (Gita)	H: 160 Sheridan Point Lane Atlanta, GA 30319	H: 404-252-2769 O: 404-325-0090 FAX: 404-633-7738
Judith Cohen (Elliott)	H: 310 Lighthouse Pt., NW Atlanta, GA 30328 Judith@cohen310.com	H: 404-256-2666 FAX: 404-843-8437
Leonard L. Cohen (Tilda)	H: 1328 Bramble Road, NE Atlanta, GA 30329-3504 lennycohen@prodigy.net	H: 404-636-9617 FAX: 404-636-9617
Carol Cooper (Larry, M.D.)	H: 2000 West Paces Ferry Rd. Atlanta, GA 30327 carolzcooper@attbi.com	H: 404-355-0939 FAX: 404-705-5007

**Board of Directors 2003 – 2004**  
**Page 5**

Jody Franco (Ramon, M.D.)	H: 740 N. Island Dr. NW Atlanta, GA 30327 abtface@bellsouth.net	H: 404-252-8701 O: 404-255-5444 FAX: 404-843-0334
Phyllis Freedman (Jack)	H: One Heritage Place #140 211 Colonial Homes Dr. NW Atlanta, GA 30309	H: 404-355-8710 O: 404-843-0334
Eve H. Goldstein (Joel, M.D.)	H: 70 Palisades Road Atlanta, GA 30309 joeve@mindspring.com	H: 404-873-2139 O: 404-581-8568
David Herskovits (Joan)	H: 705 Whitemere Ct. NW Atlanta, GA 30327	H: 404-303-8898 O: 404-220-1101 FAX: 404-220-1100
Michael Kay (Ann)	H: 2 Old Virginia Chase Atlanta, GA 30327 mzkay713@aol.com	H: 404-266-8472
Ron Kirschner (Lori)	H: 1076 Trail Ridge Place Dunwoody, GA 30338 rkirschner@alliedfood.com	O: 404-351-2400 H: 770-698-8378 FAX: 404-355-9299
Herbert Kohn (Frances)	H: 1090 Tennyson Place Atlanta, GA 30319 herkohn@aol.com	H: 404-256-5382 O: 404-522-6010 FAX: 404-256-5452
Stanley Lefco (Jane)	H: 4651 Roswell Rd. G-602 Atlanta, GA 30342	H: 404-252-0043 O: 404-843-9666
Ted Levitas, D.D.S. (Miriam)	H: Buckhead Village Lofts #420 3235 Roswell Rd. NE Atlanta, GA 30305 mivtev@biltmorecomm.com	H: 404-350-7136 O: 404-255-5358
Herman Lischkoff (Dorothy)	O: 3928 Muirfield Square Duluth, GA 30096 herlisrealtyco@juno.com	H: 770-623-0877 O: 770-451-0719 FAX: 770-451-0258 FAX: 404-255-5359
Ted Marcus (Annette)	H: 125 Barnard Place NW Atlanta, GA 30328 Tedmarcus@pipeline.com	H: 404-847-8726 O: 404-264-9100 FAX: 404-264-9102

**Board of Directors 2003 – 2004**  
**Page 6**

Harry Maziar  
(Sherry)

O: 4583 Mt. Paran Pkwy.  
Atlanta, GA 30328

H: 404-237-1139  
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FAX: 404-350-6238

John R. Perlman  
(Maxine)

H: 5595 Claire Rose Lane  
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Jperlman@adamsre.biz

H: 404-255-1718  
O: 404-255-7535  
FAX: 404-250-1168

Harry Popkin  
(Naomi)

H: 3530 Piedmont Rd. #8 I  
Atlanta, GA 30305

H: 404-237-1248  
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FAX: 770-429-0334

Sidney Rodbell  
(Phyllis)

H: 1101 Crest Valley Drive  
Atlanta, GA 30327

H: 404-257-9201  
O: 770-449-7000  
FAX: 770-263-4834

Dale M. Schwartz  
(Susan)

O: 5500 Interstate North Pkwy.  
Atlanta, GA 30328-4662

H: 770-955-1007  
O: 770-951-1100  
FAX: 770-951-1113

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

OMB No 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ . . . . .
  - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Note:** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

**Note:** Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only ☐ . . . . .  
All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print  File by the due date for filing your return. See instructions.	Name of Exempt Organization <b>Jewish Family and Career Services</b>	Employer identification number <b>58 : 1479212</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>4549 Chamblee Dunwoody Rd.</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Atlanta GA. 30338</b>	

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

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

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

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until **2/15** . . . . ., 20**04**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
► ☐ calendar year 20 . . . or  
► ☒ tax year beginning **July 1** . . . . ., 20**02**, and ending **June 30** . . . . ., 20**03**.

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

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

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

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

### Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► **Rachel E. Berhannen** Title ► **CFO** Date ► **11/14/03**

For Paperwork Reduction Act Notice, see Instruction Cat. No 27916D Form **8868** (12-2000)