

AGENDA
NJHSA Board of Directors
Monday, July 27, 2020; 11 am – 1pm EDT
Zoom Video Conference

- | | | | |
|-------------|---|---------------------------------|---------------------|
| I. | Consent Agenda Approval | Judy Halper | 11:00 am EDT |
| | a. Approval of proposed meeting agenda | | |
| | b. Approval of minutes of May 4, 2020 meeting | | |
| | | | |
| II. | Welcome/Announcements | | 11:05 am EDT |
| | a. Introductions | Judy Halper | |
| | b. Board Campaign | Judy Halper | |
| | c. January & April Board Meetings | Judy Halper | |
| | d. D'var Torah | Michael Hopkins | |
| | | | |
| III. | CEO's Report | Reuben Rotman | 11:20 am EDT |
| | | | |
| IV. | Presentation of FY 2019 Audit | SAX LLP | 11:35 am EDT |
| | | | |
| V. | Committee Reports/Action Items | | 11:55 PM EDT |
| | a. 2020 Executives Networking Forum | Reuben Rotman | |
| | b. Advocacy Committee | Aviva Sufian | |
| | c. Best Practices Committee | Andrea Steinberg | |
| | d. Budget and Finance Committee | David Marcu | |
| | e. Board Education | Susan Friedman, Michael Hopkins | |
| | f. Diversity, Equity and Inclusion Committee | Joan Grayson Cohen | |
| | g. International Taskforce | John Colborn | |
| | h. Lay Leadership Committee | Jay Miller | |
| | i. Membership Committee | Paula Goldstein | |
| | j. Strategic Planning Committee | Judy Halper | |
| | | | |
| VI. | Executive Session/Adjournment | Judy Halper | 12:50 PM EDT |



NETWORK
of Jewish Human
Service Agencies

Board Orientation

Thursday, June 18, 2020

Orientation Overview

June 18, 2020

A close-up photograph of a person's hand and arm, wearing a white button-down shirt. The hand is pointing its index finger towards the right side of the frame. The background is slightly blurred, showing more of the shirt and a hint of a desk or table.

Welcome

Judy Halper, Board Chair



NJHSA History

Perry Ohren, Immediate Past Board Chair

**Brief summary of NJHSA's
founding**

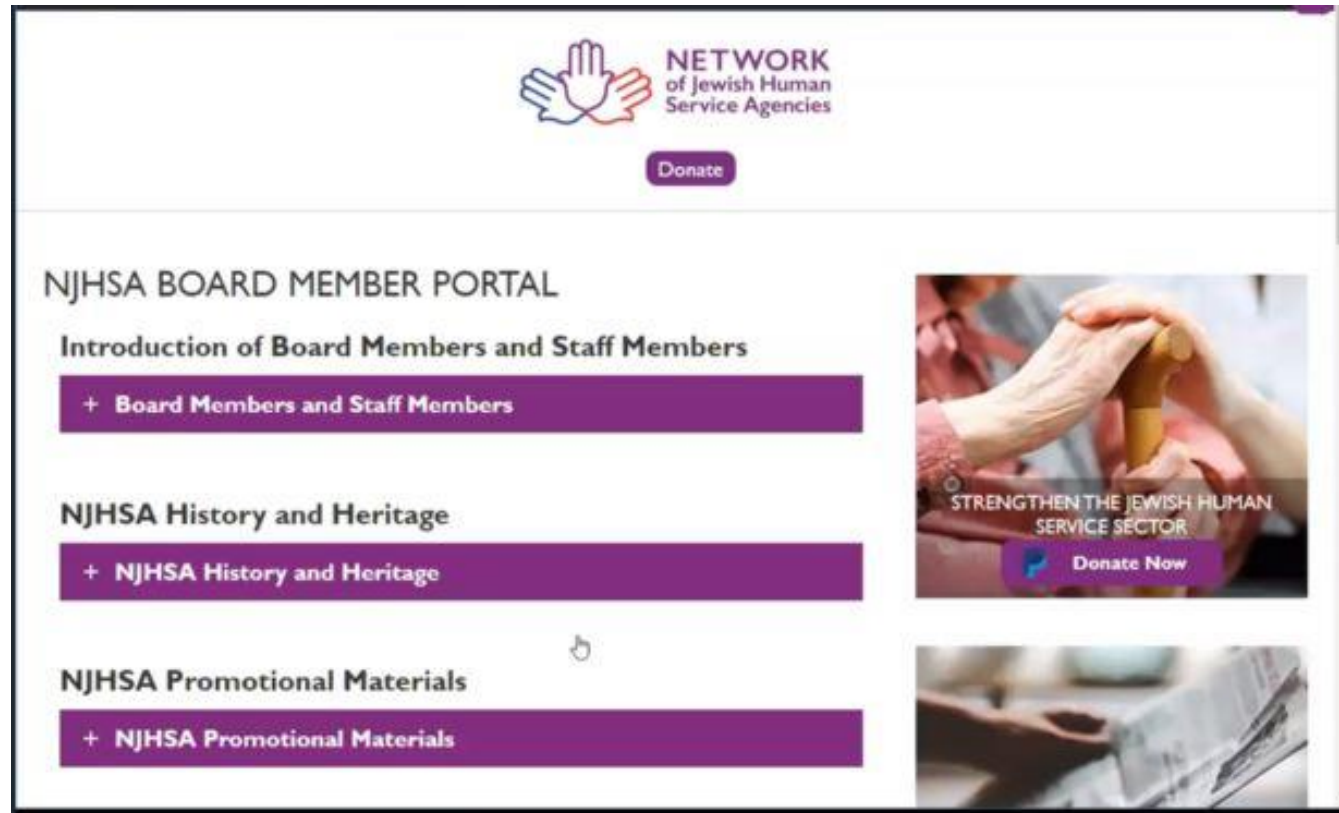
**Brief chronology of how
NJHSA has evolved over
time**



Strategy and Strategic Directions

Reuben D. Rotman, CEO

NJHSA Board Portal



Board Operations

Paula Goldstein, Board Secretary

Board Portal

(Members' Only Tab – Top Right of Home Page)

☐ User Name: NJHSABoard

☐ Password: NJHSA36

Member Agency Portal (Board Education Resources)

☐ User Name: Network

☐ Password: NJHSA18

Finances and Risk Management

David Marcu, Treasurer & Erik Lindauer, Vice Chair

- ☐ Board Practices in developing, approving and monitoring operating budget
- ☐ Risk Management:
 - ☐ Financial Safeguards
 - ☐ Conflicts of Interest
 - ☐ Whistleblower Process
 - ☐ Records Retention
 - ☐ Directors and Officers Insurance

Organizational Structure

Reuben Rotman, CEO & Erik Lindauer, Vice Chair

☐ Organizational Chart

☐ By-Laws

☐ Responsibilities of Board Members

Board Operations

Paula Goldstein, Board Secretary

- ❑ Communications & Minutes
- ❑ Structure of Board Meetings
 - ❑ Calendar of Meetings
 - ❑ Agenda Structure
 - ❑ Voting Process

Board Support and Education Opportunities

Susan Friedman, Co-Chair, Board Education

- ☐ Summary from 2019 Individual Board Member Assessment Survey
- ☐ Preliminary Suggestions for Board Education
- ☐ Virtual Resource Library for Board Education
- ☐ Mentors
- ☐ Leadership Opportunities



Open Discussion/Follow Up/
Adjournment

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COMMITTEE: BOARD OF DIRECTORS

MEETING MINUTES

DATE/TIME:	Monday, May 4, 2020; 12 Noon – 2pm ET
LOCATION:	Zoom video conference
ATTENDEES:	Judy Halper and Perry Ohren, Chairs; Julie Chapnick, Joan Grayson Cohen, John Colborn, Kim Coulter, Sandy Muskovitz Danto, Claudia Finkel, Susan Friedman, Jordan Golin, Paula Goldstein, Robert Hyfler, Mark Hetfield, Michael Hopkins, James Kahn, Stephan Kline, Erik Lindauer, David Marcu, Jay Miller, Lori Moss, Brian Prousky, Larry Reader, Leslie Reis, Ray Silverstein, Andrea Steinberg, Aviva Sufian, Roselle Ungar. Staff: Reuben Rotman, Lisa Loraine Smith.
NOT PRESENT:	June Gutterman, Leonard Petlakh.
QUORUM/CALL TO ORDER:	The meeting was called to order at 12:15 pm ET. A quorum was present.
AGENDA:	<ol style="list-style-type: none">1) Welcome/Approval of Officers2) Approval of Agenda¹3) CEO's Report4) Board Operations and Administration5) Committee Reports/Action Items6) Meeting Schedule and Adjournment
VOTES TAKEN / ELECTIONS/ACTIONS TAKEN/DECISIONS MADE	<ul style="list-style-type: none">○ A motion to elect the slate of officers for FY 2020/21 was made by Paula Goldstein, seconded by Robert Hyfler and unanimously approved.○ A motion to approve the agenda for the meeting was made by Erik Lindauer, seconded by Stephan Kline and unanimously approved.○ A motion to approve the minutes of the meeting of February 9, 2020 was made by Paula Goldstein, seconded by Lori Moss and unanimously approved.○ A motion to approve the attached resolution² to update the signatories on the NJHSA bank accounts was made by Erik Lindauer, seconded by Sandy Muskovitz Danto and unanimously approved.○ A motion was made by Perry Ohren and seconded by Paula Goldstein to cancel the 2020 Executives' Networking Forum and to transition the meeting to a virtual session and was unanimously approved.
KEY DEVELOPMENTS/DECISIONS REPORTED:	<p>Perry Ohren chaired the beginning of the meeting to facilitate the election of the new slate of officers for FY 2020/21. He noted that as this meeting is a transition meeting, it includes members of the Board of FY 2019/20, as well as members of the Board of FY 2020/21. Judy Halper assumed the role of Chair following the election of the officers.</p> <p>For the CEO Report, Reuben Rotman reviewed NJHSA responses which have been developed to support agencies as they navigate the changing dynamics associated with COVID-19. Reuben also summarized the impact of the National Pandemic Emergency Coalition, of which NJHSA is a member and noted the PPE distribution effort and NJHSA's participation in program development initiatives to address community needs during the upcoming summer and beyond.</p> <p>Judy Halper thanked Board members who have agreed to accept positions as Committee Chairs and noted that all Board members will be given the opportunity to revisit their committee assignments.</p>

DATE/TIME:

Monday, May 4, 2020; 12 Noon – 2pm ET

Susan Friedman announced that she will be chairing Board Education efforts during the coming year and to begin an Orientation meeting will be held in June for both new board members and those continuing.

Judy reminded the Board that each year a campaign is conducted to raise operating funds to support NJHSA. She explained that she will be administering this campaign together with John Colborn. She noted that all Board members will be encouraged to support the campaign with a meaningful gift, respecting the fact that NJHSA is one of many philanthropic priorities for each Board member. She also noted that this year's campaign will make an effort to secure gifts from beyond the Board.

Erik Lindauer reviewed the annual requirement to collect conflict of interest disclosures from each board member and he also noted the listing of board responsibilities which each member is asked to affirm when returning the conflict of interest acknowledgment.

The following reports were shared on behalf of committees:

2020 Annual Conference: Roselle Ungar reported that, following the cancellation of the physical conference in Dallas, a survey was administered to guide the scheduling and content of the virtual conference replacing it. From that survey it was agreed that sessions would be scheduled throughout the remainder of the year, with the majority offered by the end of the summer. It was also noted that the three plenary sessions will be held (two of the sessions have been scheduled to date) and those workshop sessions that have content that could be connected to COVID-19 will also be offered. Roselle also noted that approximately \$60,000 of the almost \$70,000 that had been pledged in sponsorship contributions are estimated to be retained. The majority of conference registrations are being refunded and a small percentage requested credits toward a future conference, while close to \$17,000 of registration monies have been donated to the Network.

2020 Executives Networking Forum: Lisa Loraine Smith reported on behalf of Karen Mozenter and Carl Josehart, Chairs of the Forum. She shared their recommendation to cancel the in-person conference, which was scheduled for November 14-16 in Scottsdale, and instead to offer a virtual session addressing the topic of financial sustainability and scenario planning in response to COVID-19. Lisa also noted that separately NJHSA is working on offering a year-long cohort-based opportunity on this topic for up to 25 member agencies. A funding request is pending with the Weinberg Foundation which has expressed preliminary interest.

Advocacy: Aviva Sufian reported that the membership of Advocacy Committee has been expanded and it has been meeting regularly to highlight areas of concern related to COVID-19 and to support advocacy efforts on both the State and Federal levels. Advocacy efforts have been successful in securing flexibility from the US federal government to use funds previously allocated for congregate nutrition sites to now support home delivered meals and to also ensure greater flexibility with telehealth and mental health services and SNAP. NJHSA has also supported efforts to educate on the PPP loan from the Small Business Administration and sponsored a webinar on this effort with other faith based human service associations. Aviva noted that NJHSA is beginning to see deeper efforts in advocacy being administered by our agencies on the local level and NJHSA is proud to be working to strengthen those efforts.

Budget and Finance: David Marcu noted the delay in convening the Budget and Finance Committee to review the March statements, as the outsourced accounting staff from Jewish Federation of Northern NJ was furloughed during much of April and the statements were only just prepared very recently. Reuben then reviewed key highlights and noted a new grant of \$50,000 was received from the Weinberg Foundation in support of NJHSA's COVID-19 response efforts. He also noted that the statements reflect the financial impact of the cancellation of the annual and

DATE/TIME:

Monday, May 4, 2020; 12 Noon – 2pm ET

executives' conference, along with planned regional and in person board meetings. He explained that these changes, both on the revenue and expense side, along the new grant funding, have helped to mitigate losses this year. Lastly, Reuben noted that an application for a forgivable Paycheck Protection Program loan through the Small Business Administration was recently approved. The loan is intended to assure that the Network retains adequate liquidity to continue to function and fully employ its staff during the COVID-19 crisis. The initial amount approved appears to be lower than the amount for which the Network may be eligible, and the Bank has agreed to revisit the calculation to ensure a loan in the eligible maximum amount. Reuben agreed to follow up on this item and to share final updates with the full Board once confirmation is secured from the SBA.

International Taskforce: John Colborn reminded the Board that a time limited taskforce has been established to address the extent to which NJHSA carries out its status as an international membership association. He noted that the committee has held one meeting to date but did acknowledge the differences that exist between the level of engagement of Canadian and Israeli member agencies. He explained that discussion will be held with the European Council of Jewish Communities, a sister European based association to explore potential collaborations.

Judy Halper reported on behalf of the Membership Committee and noted that five new member agencies have joined NJHSA since January 2020. She also presented the Committee's recommendation to create three additional categories of Affiliate membership (affiliate, supporting and student). In the discussion that followed, the Board recommended that the names, benefits, fees and other matters assigned to these categories be reviewed to ensure clarity and consistency with the Affiliate membership provisions of the By-Laws. Judy agreed to bring an updated recommendation to the Board at its next meeting.

DISCUSSION ITEMS OF INTEREST

- In reviewing the financial statements, the Board expressed an interest in reviewing multiple financial/liquidity scenarios for FY 2021, in light of COVID-19 and the concerns regarding the economic impact on both NJHSA member agencies and the NJHSA operating model of convening in person conferences.
- A suggestion was also made to provide increased detail to the members on the financial benefits NJHSA can provide to Member Agencies in light of the continuing impact of COVID-19.

TASKS / ASSIGNMENTS / FOLLOW UP:

- Annual conflict of interest disclosure forums and committee selection forms will be sent to the Board for completion, signature and return to the Network office.
- A doodle poll will be circulated to select a date for the Board orientation.

NEXT MEETING DATE / AGENDA

Next meeting date: Monday, July 27, 2020

Time: 11:00 am – 1:00 pm ET

Location: Zoom video conference.

NOTE: The Board agreed to cancel its originally scheduled meeting of July 26, which was to be held in New York City from 9am-3pm.

MINUTES TAKEN BY:

Paula Goldstein

CEO's Report for NJHSA Board Meeting of July 27, 2020

This report covers the period of May 4, 2020 – July 27, 2020:

Funding:

- NJHSA has submitted a US Federal grant to support capacity building services for NJHSA workforce affiliates so that they may develop and deliver employment and training services for SNAP (Food Stamps) recipients. If funded, this grant will be a 3-year grant and will support a new hire for NJHSA and the purchase of consulting services from JVS Boston. We are expected to hear by September 2020.
- NJHSA is in active dialogue with JFNA, Sephardic Home Foundation for the Aged, Harry and Jeannette Weinberg Foundation, the Azrieli Foundation and the Legacy Heritage Fund around new grant opportunities.

Membership:

- Developed proposal detailing terms of membership for Affiliate Members and for Students/Retirees and NJHSA Board Members.
- NJHSA Orientation meetings were held with the following new member agency CEOs:
 - Katie Hanley, JFS Hartford
 - Randy Kominsky, Goodman JFS Broward County, FL
 - Kraig Johnson, JFS of the Desert, Palm Springs, CA
 - Arthur Lerman, JFCS of the Suncoast, Sarasota, FL

Program:

- Coordinated distribution of proceeds from Jewish Together crowdfunding campaign to offset costs incurred by members that purchased PPE through the Jewish Together consortium effort. \$1m has been raised to date and was distributed on a proportional basis, based on purchases made, to participating agencies.
- Developed plans to offer fee for service tele-mental health course, to be presented by staff from Alpert JFS of West Palm Beach and JFS Omaha.

COVID-19 Response:

- See attached detailed summary.

Board Committees:

Advocacy:

- Extensive advocacy efforts related to the various US Federal CARES act provisions and targeted dialogue with Senate staff regarding the benefits of telehealth services.

Audit:

- Met with auditors to review draft audited statements for FY 2019.

Best Practice:

- Consulted with Weinberg Foundation for potential funding of effort to compile best practice workforce initiatives to support persons with disabilities. Also initiated discussion to engage in companion effort with Corporation for a Skilled Workforce and with Source America.

Board Education:

- Developed and administered Board survey to identify topics of interest for board education.

Budget and Finance:

- Reviewed financial statements for period ending June 2020.
- Initiated preliminary discussions concerning COVID impact on FY 2021 operating budget.
- Initiated discussions related to drafting of an Investment Policy Statement.

Executives' Networking Forum:

- Met with leadership of the 2020 Forum to confirm decision to cancel in-person conference in 2020 and to explore alternative offerings which could be provided virtually.

Grants and Opportunities:

- Met with consultants to review plans for implementation of Jewish Poverty Challenge, Year Two.

Innovation:

- The three selected communities of the *NJHSA Jewish Poverty Challenge* (JFS Columbus, JFS Detroit, JVS Human Services Detroit and Yad Ezra and JFCS Philadelphia) presented their efforts in a virtual Plenary and also in a separate pitch presentation meeting with 3 funders.
- Innovation Committee is in the process of developing a screening tool that NJHSA could use when asked to partner with venture development efforts.
- Secured support from Leading Edge to crunch data for NJHSA member agencies which participated in Leading Edge Employee Engagement Surveys. Data will inform planning process of Recruitment/Retention Work Group.

International Taskforce:

- Initiated dialogue with European Council of Jewish Communities and developed jointly co-sponsored Zoom dialogue on COVID impact featuring 9 representative speakers and drawing the participation of 16 countries and over 200 participants.
- Supported renewed engagement of JDC Israel which led to the sponsorship of 3 webinars, to date and strong interest in ongoing participation and joint program development.
- Reviewed strategies for engagement of international members and explored value proposition for both NJHSA and potential members.

Strategic Planning:

- Reviewed proposed update to Mission Statement.
- Reviewed options related to hosting in person conferences in 2021.

**Network of Jewish Human Service Agencies
[a Non-Profit Organization]**

Financial Statements

Years Ended December 31, 2019 and 2018

**Network of Jewish Human Service Agencies
[a Non-Profit Organization]**

Financial Statements

Year Ended December 31, 2019

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Independent Auditor's Report

Board of Directors
Network of Jewish Human Service Agencies
Paramus, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of Network of Jewish Human Service Agencies (a not-for-profit organization), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the 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 Network of Jewish Human Service Agencies as of December 31, 2019 and 2018, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Sax LLP

Clifton, New Jersey
July 7, 2020

**Network of Jewish Human Service Agencies
[a Non-Profit Organization]**

Statements of Financial Position

	December 31,	
	2019	2018
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 488,052	\$ 341,991
Accounts receivable less allowance of \$750	18,250	24,840
Grant receivable	24,320	945,897
Investments	148,037	109,179
Prepaid expenses and other	14,996	22,097
Total current assets	<u>693,655</u>	<u>1,444,004</u>
NET PROPERTY AND EQUIPMENT	<u>14,087</u>	<u>18,199</u>
TOTAL ASSETS	<u>\$ 707,742</u>	<u>\$ 1,462,203</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 40,587	\$ 64,465
Accrued grant payable	-	938,932
Deferred revenue	326,870	220,684
Total current liabilities	<u>367,457</u>	<u>1,224,081</u>
NET ASSETS		
Without donor restrictions	<u>340,285</u>	<u>238,122</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 707,742</u>	<u>\$ 1,462,203</u>

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies
[a Non-Profit Organization]

Statement of Activities and Changes in Net Assets

Year Ended December 31, 2019

	<u>Without Donor Restrictions</u>
REVENUE AND OTHER SUPPORT	
Membership dues	\$ 711,602
Grants and contributions	97,672
Alliance and Federation Allocations	83,029
Conference fees	273,642
Miscellaneous	77,123
Total revenue and other support	<u>1,243,068</u>
FUNCTIONAL EXPENSES	
Program expenses	879,314
Management and general expenses	220,491
Fundraising expenses	81,536
Total functional expenses	<u>1,181,341</u>
Increase in net assets before investment income (loss)	61,727
Investment income	<u>40,436</u>
Increase in net assets	102,163
NET ASSETS, <i>beginning of year</i>	<u>238,122</u>
NET ASSETS, <i>end of year</i>	<u>\$ 340,285</u>

See accompanying Notes to Financial Statements.

**Network of Jewish Human Service Agencies
[a Non-Profit Organization]**

Statement of Activities and Changes in Net Assets

Year Ended December 31, 2018

	<u>Without Donor Restrictions</u>
REVENUE AND OTHER SUPPORT	
Membership dues	\$ 698,918
Grants and contributions	1,031,020
Alliance and Federation Allocations	76,047
Conference fees	210,419
Miscellaneous	73,098
Total revenue and other support	<u>2,089,502</u>
FUNCTIONAL EXPENSES	
Program expenses	1,874,416
Management and general expenses	252,660
Fundraising expenses	84,112
Total functional expenses	<u>2,211,188</u>
Decrease in net assets before investment income (loss)	(121,686)
Investment (loss)	<u>(3,678)</u>
Decrease in net assets	(125,364)
NET ASSETS, <i>beginning of year</i>	<u>363,486</u>
NET ASSETS, <i>end of year</i>	<u>\$ 238,122</u>

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies **[a Non-Profit Organization]**

Statement of Functional Expenses

Year Ended December 31, 2019

	Program Services		Supporting Services			Total
	Program	Fundraising	Management and General	Subtotal		
Office salaries	\$ 328,706	\$ 45,527	\$ 105,171	\$ 150,698	\$	479,404
Payroll taxes and employee benefits	80,821	10,245	22,767	33,012		113,833
Telephone	1,626	975	650	1,625		3,251
Professional fees	110,096	7,312	75,505	82,817		192,913
Office expenses	9,349	149	99	248		9,597
Travel	15,701	-	-	-		15,701
Conferences and conventions	254,988	-	-	-		254,988
Rent	12,600	7,560	5,040	12,600		25,200
Advertising	2,450	-	-	-		2,450
Dues and subscriptions	3,439	2,063	1,376	3,439		6,878
Meals and entertainment	15	-	-	-		15
Equipment rental	2,921	1,753	1,169	2,922		5,843
Membership/direct response marketing	2,189	1,313	875	2,188		4,377
Licenses and insurance	4,745	-	4,745	4,745		9,490
Bank fees	13,973	-	-	-		13,973
Grant expense	-	-	-	-		-
Miscellaneous	28,300	203	136	339		28,639
Office supplies	1,151	690	460	1,150		2,301
Total expenses before depreciation	873,070	77,790	217,993	295,783		1,168,853
Depreciation	6,244	3,746	2,498	6,244		12,488
Total functional expenses	\$ 879,314	\$ 81,536	\$ 220,491	\$ 302,027	\$	\$ 1,181,341

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies **[a Non-Profit Organization]**

Statement of Functional Expenses

Year Ended December 31, 2018

	Program Services		Supporting Services		
	Program	Fundraising	Management and General	Subtotal	Total
Office salaries	\$ 347,759	\$ 44,615	\$ 99,733	\$ 144,348	\$ 492,107
Payroll taxes and employee benefits	81,928	10,385	23,079	33,464	115,392
Telephone	1,761	1,056	704	1,760	3,521
Professional fees	115,172	7,554	109,040	116,594	231,766
Office expenses	1,925	664	443	1,107	3,032
Travel	22,846	-	-	-	22,846
Conferences and conventions	276,986	-	-	-	276,986
Rent	12,600	7,560	5,040	12,600	25,200
Advertising	388	-	-	-	388
Dues and subscriptions	5,871	3,523	2,349	5,872	11,743
Meals and entertainment	145	-	-	-	145
Equipment rental	4,459	2,675	1,783	4,458	8,917
Membership/direct response marketing	2,562	1,537	1,025	2,562	5,124
Licenses and insurance	5,162	-	5,162	5,162	10,324
Bank fees	20,428	-	-	-	20,428
Grant expense	938,932	-	-	-	938,932
Miscellaneous	28,604	410	1,547	1,957	30,561
Office supplies	904	543	362	905	1,809
Total expenses before depreciation	1,868,432	80,522	250,267	330,789	2,199,221
Depreciation	5,984	3,590	2,393	5,983	11,967
Total functional expenses	\$ 1,874,416	\$ 84,112	\$ 252,660	\$ 336,772	\$ 2,211,188

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Statement of Cash Flows

	December 31,	
	2019	2018
CASH FLOWS PROVIDED BY (USED FOR) OPERATING ACTIVITIES		
Change in net assets	\$ 102,163	\$ (125,364)
Adjustments to reconcile change in net assets to net cash used by operating activities		
Realized and unrealized (gain)/loss on investments	(37,701)	6,164
Depreciation	12,488	11,967
(Increase) decrease in assets		
Accounts receivable	6,590	33,861
Grant receivable	921,577	(921,181)
Prepaid expenses and other	7,101	(3,650)
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	(962,810)	969,263
Deferred revenue	106,186	157,141
	<u>155,594</u>	<u>128,201</u>
CASH FLOWS PROVIDED BY (USED FOR) INVESTING ACTIVITIES		
Purchase of property and equipment	(8,376)	(18,955)
Purchase of investments	(42,292)	(6,288)
Sale of investments	41,135	30,000
	<u>(9,533)</u>	<u>4,757</u>
Net increase in cash and cash equivalents	146,061	132,958
CASH AND CASH EQUIVALENTS, <i>beginning of year</i>	<u>341,991</u>	<u>209,033</u>
CASH AND CASH EQUIVALENTS, <i>end of year</i>	<u><u>\$ 488,052</u></u>	<u><u>\$ 341,991</u></u>

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 1 - Organization and Summary of Significant Accounting Policies

a. Nature of the Organization

The Network of Jewish Human Service Agencies (the "Organization" or "Network") was formed in May 2017 when the two leading Jewish services associations - the Association of Jewish Family and Children's Agencies ("AJFCA") and the International Association of Jewish Vocational Services ("IAJVS") - merged into one entity.

The Network is an international membership association of more than 140 not-for-profit human service agencies in the United States, Canada, and Israel. Its members provide a full range of human services for the Jewish community and beyond, including healthcare, career, employment and mental health services, as well as programs for youth, families and seniors, Holocaust survivors, immigrants and refugees, persons with disabilities and caregivers.

The Network strives to be the leading voice for the Jewish human service sector. As the go-to resource for advocacy, best practices, innovation and research, partnerships and collaborations, the Network strengthens agencies, so they can better serve their communities.

b. Basis of Presentation

The accompanying financial statements are presented in accordance with the accrual basis of accounting, whereby revenue is recognized when earned and expenses are recognized when incurred.

The financial statement presentation is in accordance with the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958, *Not-for-profit Entities*, and the provisions of Accounting Standards Update 2016-14 *Not-For-Profit Entities (Topic 958): Presentation of Financial Statement of Not-For Profit Entities*.

The Organization classifies resources for accounting and reporting purposes into one of two net asset categories according to external (donor) imposed restrictions: net assets without donor restrictions and net assets with donor restrictions. For the years ended December 31, 2019 and 2018, the Organization had no net assets with donor restrictions.

c. Cash and Cash Equivalents

The Organization considers all short-term highly liquid investments with an original maturity of three months or less to be cash and cash equivalents.

d. Accounting Estimates

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

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

e. Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to expense and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for doubtful accounts totaled \$750 and \$369 for the years ended December 31, 2019 and 2018, respectively.

f. Property and Equipment

Property and equipment are recorded at cost. The cost is depreciated over the estimated useful lives, ranging from three to five years, utilizing the straight-line method. Additions and improvements are capitalized over a threshold of \$1,500, whereas costs of maintenance and repairs are charged to expense as incurred.

g. Revenue Recognition

The Organization bills membership dues and recognizes revenue on a monthly basis. Dues are assessed to each member agency based on 0.5% for those agencies with prior year's personnel costs under \$2.5 million, with dues not to be less than \$500. For agencies with prior year's personnel costs over \$2.5 million, membership dues are assessed based on 1% of personnel costs, with dues not to exceed \$12,500. If a portion of membership dues are received in advance, recognition of that revenue is deferred to the Network's year for which the dues are intended.

h. Income Tax Status

The Organization is a non-profit corporation, exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recorded in the financial statements.

Management evaluated the Organization's tax positions and concluded that the Organization had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. With few exceptions, the Organization is not subject to income tax examinations by the U.S. federal, state, or local tax authorities unless the Organization was engaged in activities that would generate unrelated business income.

i. Functional Expenses

The cost of providing the various programs and supporting services has been summarized on a functional basis in the statement of activities and changes in net assets, and in the statement of functional expenses. Accordingly, certain expenses have been allocated among the programs and supporting services benefited based upon employee time on functions relating to the specific activity, or in the case of shared expense, using an allocation based on management's estimation of personnel costs, usage, or other relevant bases. Depreciation is allocated based on the function the asset services.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

j. Foreign Deposits

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

k. Concentration of Credit Risk

The Network maintains its temporary cash and money market accounts with creditworthy, high quality financial institutions. At times these accounts may exceed Federal Deposit Insurance Corporation ("FDIC") insured limits.

l. Pending Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606). This standard outlines a single comprehensive model for companies to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. The core principle of the revenue model is that revenue is recognized when a customer obtains control of a good or service.

A customer obtains control when it has the ability to direct the use of and obtain the benefits from the good or service. Transfer of control is not the same as transfer of risks and rewards, as it is considered in current guidance. The Organization will also need to apply new guidance to determine whether revenue should be recognized over time or at a point in time. This standard will be effective for annual reporting periods beginning after December 15, 2019, using either of two methods: (a) retrospective to each prior reporting period presented with the option to elect certain practical expedients as defined within ASU 2014-09; or (b) retrospective with the cumulative effect of initially applying ASU 2014-09 recognized at the date of initial application and providing certain additional disclosures as defined in ASU 2014-09. The Organization has not yet selected a transition method and is currently evaluating the impact of the pending adoption of ASU 2014-09 on the financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842). The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The new standard is effective for fiscal years beginning after December 15, 2021, and to interim periods within fiscal years beginning after December 15, 2022. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. The Organization is currently evaluating the impact of the pending adoption of the new standard on the financial statements.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

m. Newly Adopted Accounting Pronouncements

The Organization adopted ASU 2018-08, Not-for-Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The ASU clarifies whether contributions and grants are subject to ASC 605 or ASC 958-605. The standard was adopted for the fiscal year ended December 31, 2019.

n. Evaluation of Subsequent Events

The Organization evaluated subsequent events through July 7, 2020, the date the financial statements were available to be issued.

Note 2 - Liquidity and Availability

The Organization has \$506,302 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures, consisting of cash of \$488,052 and accounts receivable of \$18,250. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Organization's practice is to manage financial assets to be available for its general expenditures, liabilities, and other obligations. In the event of an unanticipated liquidity need, the Organization could also draw upon its available line of credit.

Note 3 - Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts, which at times, may exceed federally insured limits. The Organization has not had any losses relative to these cash balances in 2019 or 2018.

Note 4 - Investments

Investments consisted of the following as of December 31, 2019 and 2018:

	December 31, 2019		
	Cost	Fair Value	Cumulative Unrealized Gain/(Loss)
Temporarily invested cash	\$ 1,337	\$ 1,337	\$ -
Exchange traded funds (ETF)	113,156	146,700	33,544
Total investments	<u>\$ 114,493</u>	<u>\$ 148,037</u>	<u>\$ 33,544</u>

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 4 - Investments - Continued

	December 31, 2018		
	Cost	Fair Value	Cumulative Unrealized Gain/(Loss)
Temporarily invested cash	\$ 840	\$ 840	\$ -
Exchange traded funds (ETF)	93,557	108,339	14,782
Total investments	<u>\$ 94,397</u>	<u>\$ 109,179</u>	<u>\$ 14,782</u>

Investment income included in the change in net assets for the years ended December 31, 2019 and 2018 are as follows:

	Year Ended December 31,	
	2019	2018
Realized and unrealized gain/(loss)	\$ 37,701	\$ (6,164)
Interest income	2,735	2,486
Total investment income (loss)	<u>\$ 40,436</u>	<u>\$ (3,678)</u>

Note 5 - Fair Value Measurements

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. The framework provides a fair value and defines fair value as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants.

In determining fair value, the Network uses various valuation approaches, including market, income, and/or cost approaches. 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 unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the topic are described below:

Level 1 - Quoted prices for identical assets or liabilities in active markets.

Level 2 - Quoted prices of similar instruments in active markets; quoted prices of identical or similar instruments in markets that are not active; and model-derived valuations whose inputs are observable or whose significant value drivers are observable.

Level 3 - Significant inputs to the valuation model are unobservable.

The following is a description of the valuation methodology used for assets measured at fair value as of December 31, 2019.

Equity securities are valued based on quoted market prices. Such investments are included in Level 1 of the fair value hierarchy. The financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The valuation levels are not necessarily an indication of the risk or liquidity associated with the underlying assets and liabilities.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 5 - Fair Value Measurements - Continued

The following tables set forth, by level, the Network's assets at fair value, within the aforementioned fair value hierarchy as of December 31, 2019 and 2018:

	December 31, 2019			Total
	Level 1	Level 2	Level 3	
Exchange traded funds (ETF)	\$ 146,700	\$ -	\$ -	\$ 146,700

	December 31, 2018			Total
	Level 1	Level 2	Level 3	
Exchange traded funds (ETF)	\$ 108,339	\$ -	\$ -	\$ 108,339

Note 6 - Line of Credit

The Network has a line of credit agreement with a bank in the amount of \$50,000, which matures on August 8, 2021. The line of credit has a variable interest rate based on the prime interest rate at year end. There were no borrowings or outstanding balance under the line as of December 31, 2019 and 2018, respectively.

Note 7 - Retirement Plan

The Network is a sponsor of a 403(b) defined contribution plan established pursuant to salary reduction agreements. All employees are eligible for participation under the terms of the plan, in which the Network provides 100% match up to 3% of employee contributions and 50% match for employee contributions between 3% and 5%. The Network contributions to the plan for the years ended December 31, 2019 and 2018 were \$29,820 and \$30,545, respectively.

The Network is a sponsor of a 457(b) deferred compensation plan and provides a match of 3% of employee compensation. The Network contributions to the plan for the year ended December 31, 2019 and 2018 were \$6,416 and \$4,010, respectively.

Note 8 - Lease Commitment

The Network leases its office facilities under a three-year lease agreement. The lease agreement expires in April 2020 with an option to renew for one additional year. Total rent expense was \$25,200 for both years ended December 31, 2019 and 2018.

Scheduled future minimum lease payments under this operating lease are as follows:

For the years ending December 31,	
2020	\$ 25,200
2021	8,400
	<u>\$ 33,600</u>

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 9 - Subsequent Events

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Organization operates. While it is unknown how long these conditions will last and what the complete financial effect will be to the Organization, to date, the Organization has not experienced a significant effect. However, there is a possibility of difficulty with future collection of membership dues.

Due to the above mentioned uncertainty, on May 15, 2020, the Organization was granted a loan (the "Loan") from PNC Bank in the amount of \$74,400, pursuant to the Paycheck Protection Program (the "Program") under Division A, Title I of the CARES Act, which was enacted March 27, 2020. The Loan matures on May 15, 2022 and bears interest at a rate of 1% per annum. There is a Deferral period beginning on May 15, 2020 of six (6) months during which interest will accrue on the outstanding principal balance at the fixed rate. Neither principal nor interest will be due and payable during this time. At the end of the Deferral Period, all accrued interest that is not forgiven under the Program will be due. Also, at the end of the Deferral Period, the outstanding principal of the loan that is not forgiven under the Program will convert to an amortizing term loan. The Loan may be prepaid by the Organization at any time prior to maturity with no prepayment penalties. Funds from the Loan may only be used to retain workers and maintain payroll or make mortgage interest payments, lease payments, and utility payments. Under the terms of the PPP, certain amounts of the Loan may be forgiven if they are used for qualifying expenses as described in the CARES Act.

Network for Jewish Human Services Agency
Balance Sheet
As of 6/30/2020

	<u>June, 2020</u>	<u>June, 2019</u>
<u>Assets</u>		
Cash & Cash Equivalents		
Cash In Bank - PNC Operating	311,910.67	169,879.29
Cash In Bank - PNC Money Manager	211,583.16	221,252.37
Cash in Bank - PNC Charge Card	215,434.63	75,248.57
Cash in Bank - Royal Bank of Canada	0.00	54,485.76
PayPal	380.33	2,259.82
Investments-WP	<u>151,050.90</u>	<u>127,886.75</u>
Total Cash & Cash Equivalents	890,359.69	651,012.56
Accounts Receivable		
Accounts Receivable - Other	8,232.21	7,696.44
Allowance for Doubtful Account	(16,401.50)	(23,527.50)
Dues Receivable	0.00	6,576.00
Prepaid Expenses	<u>38,944.42</u>	<u>1,500.00</u>
Total Accounts Receivable	30,775.13	(7,755.06)
Other Assets		
Security Deposits	<u>2,100.00</u>	<u>2,100.00</u>
Total Other Assets	2,100.00	2,100.00
Property & Equipment		
Furniture fixtures and equipment	41,710.31	37,034.25
Software - Website Developmt	72,458.00	72,458.00
Accumulated depreciation	(104,636.09)	(93,363.89)
Total Property & Equipment	<u>9,532.22</u>	<u>16,128.36</u>
Total Assets	<u>932,767.04</u>	<u>661,485.86</u>
<u>Liabilities</u>		
Accounts Payable		
Accounts Payable Control- Fund 1	630.03	12,989.04
Accrued Miscellaneous Payables	31,445.00	40,258.77
PPP Loan	74,400.00	0.00
Flexible Spending Acct - Health	<u>4,899.88</u>	<u>916.96</u>
Total Accounts Payable	111,374.91	54,164.77
Deferred Revenue		
Deferred Revenue	47,090.00	450.00
Prepaid Dues	<u>0.00</u>	<u>11,875.00</u>
Total Deferred Revenue	<u>47,090.00</u>	<u>12,325.00</u>
Total Liabilities	<u>158,464.91</u>	<u>66,489.77</u>
<u>Net Assets</u>		
Beginning Net Assets	324,083.92	238,123.40
Total Current YTD Net Income	<u>450,218.21</u>	<u>356,872.69</u>
Total Net Assets	<u>774,302.13</u>	<u>594,996.09</u>

Network for Jewish Human Services Agency
Balance Sheet
As of 6/30/2020

Total Liabilities and Net Assets

932,767.04

661,485.86

AFFILIATE MEMBERSHIP

Non-voting Affiliate Membership in the NETWORK is available to (i) agencies and other entities whose primary purpose compliments or supports, but is not primarily dedicated to, rendering of human services, and (ii) individuals.

Individuals, and individuals designated by such entities, are eligible to serve as NETWORK Board members but do not have member voting rights in annual membership meetings. Affiliate Members shall be entitled to certain services provided by the NETWORK and to participate in certain conferences, conference calls and other activities which provide professional and organizational enrichment, all as may be determined from time to time by the Board of Directors acting upon the recommendation of the Membership Committee. The Membership Committee shall be responsible for review and approval of all Affiliate Member applications (and may delegate responsibility for review and approval of Student or Individual Affiliate Membership to the CEO).

Affiliate Membership includes several possible Membership Types:

Student Affiliate Member — individuals enrolled in degree-granting programs of accredited colleges/universities who have demonstrated interest in the human services profession or related fields of study and who are not employed full-time in the profession. The expected annual membership investment (tax deductible to the extent permitted by law) for Student Members shall be \$36/member. Student membership eligibility ends six months after the completion of the degree, or upon employment in the field, whichever comes first.

Board/Retiree Affiliate Member — The following are eligible to become Board/Retiree Affiliate Members of the Network: (i) any retired employee of a Member Agency, and (ii) each member of the Board of Directors of the NETWORK who is not a director or employee of an Agency Member, who shall become an Board/Retiree Affiliate Member for the duration of their Board tenure, and may continue such membership after leaving the Board. Each Board/Retiree Affiliate Member is expected to make a minimum annual membership investment (tax deductible to the extent permitted by law) of [\$180/member].

Partner Organization Affiliate Member — organizations (regardless of legal form, and whether or not a tax exempt entity) who, by virtue of their primary mission or activities are not eligible for Agency Membership, but who have a demonstrated non-commercial interest in the activities and mission of the NETWORK, and whose participation in the activities of the NETWORK would benefit the human services sector and the goals of the NETWORK, are eligible for Organizational Affiliate Membership. Any entity seeking to become an Organization Affiliate Member is expected to provide demonstrated support of the NETWORK (which may include purchase of conference sponsorships, provision of in-kind goods or services, or other actions supporting the mission of the Network and its Member Agencies) in such manner, and under such circumstances, as are determined by the Membership Committee and CEO as being in the interest of the NETWORK and otherwise appropriate.

Other — the Board, acting not on the recommendation of the Membership Committee and CEO may from time to time establish such other categories of Affiliate Membership, with such rights and obligations associated therewith, as may be appropriate and consistent with the requirements of the NETWORK's Bylaws.

DRAFT: PARTNER ORGANIZATION AFFILIATE MEMBERS, NJHSA

Partner Organization Affiliate Members is a category of membership with NJHSA which is intended to engage the following profile of organizations:

- Non-profit organizations which work closely within the Jewish human service sector but for which the categorization of "Jewish Human Service Provider" is not the core service focus of the organization and that as a result are ineligible to become an Agency Member of NJHSA.
- Advocacy organizations or national associations which collaborate with, support and extend the services of NJHSA and/or its member agencies.
- Funders which collaborate with and extend the services of NJHSA and/or member agencies.
- For profit corporations which provide funding to NJHSA and/or its member agencies.
- Other entities as proposed by NJHSA staff and/or the NJHSA Board of Directors or its Membership Committee.

Benefits of Organization Affiliate Membership:

Partner Organization Affiliate Members are encouraged to participate in NJHSA conferences and other program offerings (webinars, affinity groups, training courses, one day convenings) and where program fees are involved are asked to pay at the Member Agency rate.

Partner Organization Affiliate Members receive all communications disseminated by NJHSA (e-newsletter, announcements, invitations to conferences, etc.).

Partner Organization Affiliate Members are not eligible for any NJHSA sponsored Grants or Opportunities and are not eligible for access to discounts available to member agencies from affiliated vendors.

To support Partner Organization Affiliate Members, NJHSA agrees to:

Promote programming, resources and services provided by Partner Organization Affiliate Members via publication in NJHSA newsletters, sponsorship of webinars/conference calls to the extent consistent with the objectives and policies of NJHSA.

Seek opportunities to collaborate with Partner Organization Affiliate Members on relevant special projects or initiatives developed by NJHSA Affinity Groups.

To support NJHSA, Partner Organization Affiliate Members agree to:

Promote all NJHSA programming and to share NJHSA statements and/or newsletters within their organizations as appropriate and to list their affiliation status on websites and any relevant public documents.

Consider sponsorship opportunities at NJHSA conferences, an annual gift to NJHSA, and find meaningful ways to establish a presence at conferences (through facilitation of workshop sessions and/or attendance).

Seek opportunities to develop relevant initiatives which will engage NJHSA and/or its member agencies and to otherwise provide support to NJHSA and its Member Agencies

Membership status is reviewed on an annual basis and is subject to approval by NJHSA CEO.

DRAFT
BOARD/RETIREE AFFILIATE MEMBER, NJHSA

Board/Retiree Affiliate Member is a category of membership with NJHSA which is intended to engage the following profile:

- Any retired employee of a Member Agency.
- Each member of NJHSA's Board of Directors who is not a director or employee of a Member Agency, and any former member of the NJHSA Board.
- Minimum Annual membership investment of \$180/ year.

Benefits of Board/Retiree Affiliate Membership:

Board/Retiree Members are encouraged to participate in NJHSA conferences and other program offerings (webinars, affinity groups, training courses, one day convenings) and where program fees are involved are asked to pay at the Agency Member rate.

Board/Retiree Affiliate Members receive all communications disseminated by NJHSA (e-newsletter, announcements, invitations to conferences, etc.).

Board/Retiree Affiliate Members are not eligible for any NJHSA sponsored Grants or Opportunities and are not eligible for access to discounts available to member agencies from affiliated vendors.

To support NJHSA, Board/Retiree Affiliate Members agree to:

Pay a minimum annual membership investment of \$180/ year.

DRAFT
STUDENT AFFILIATE MEMBER, NJHSA

Student Affiliate Member is a category of membership with NJHSA which is intended to engage the following profile:

- Individuals enrolled in degree-granting programs of accredited colleges/universities who have demonstrated interest in the human services profession or related fields of study and who are not employed full-time in the profession
- Annual membership investment of \$36/school year.

Benefits of Student Membership:

Student Members are encouraged to participate in NJHSA conferences and other program offerings (webinars, affinity groups, training courses, one day convenings) and where program fees are involved are asked to pay at the Student rate (to be determined).

Student Members receive all communications disseminated by NJHSA (e-newsletter, announcements, invitations to conferences, etc.).

Student Members are not eligible for any NJHSA sponsored Grants or Opportunities and are not eligible for access to discounts available to member agencies from affiliated vendors.

To support Student Members, NJHSA agrees to:

Introduce the student to NJHSA member agencies in their community to help with their education and introduction to the human service field.

To support NJHSA, Student Members agree to:

Pay an annual membership investment of \$36/school year, with an opportunity to rejoin or cancel membership annually until their education is complete.

Applications and renewals must include documentation of student status and expected graduation date (i.e. letter from admissions or registrar at institution).

Report of the NJHSA Strategic Planning Committee
NJHSA Board of Directors
July 27, 2020

Current Mission Statement:

Unifying the Jewish human service sector, the Network fosters high impact solutions, innovative practices and dynamic opportunities to strengthen member agencies to meet changing individual and community needs.

Proposed Mission Statement:

The Network of Jewish Human Service Agencies advances the Jewish human service sector through advocacy, best practices, innovation and partnerships.

Focus/Pillar	Short Term (0-3 months)	Mid Term (3-6 months)	Long Term (6-12 months)
Advocacy	Statements: Supporting CMS coverage for Telehealth; Outrage over Death of George Floyd; Support of SCOTUS rulings for Workplace Equity for LGBTQ+ and DACA Briefing with Senate staff on telehealth	Support to establishment of NJHSA DEI Committee.	Build on participation in Coalition groups and newly engaged agencies on NJHSA Advocacy Committee
Best Practices	Pilot initiative for Best Practice employment models for persons with disabilities. Draft definition for approval	Develop criteria for <i>NJHSA Best Practices Registry</i> Engage with outside thought leaders	Launch and promote Registry
Innovation	Pitch presentations of Year One Jewish Poverty Challenge agency teams with funders. Select Year Two agency teams for Jewish Poverty Challenge	Develop vetting process to facilitate due diligence before partnering with outside vendors	Transition challenge of Recruitment and Retention of Staff to HR Affinity Group
Partnerships	Continued promotion of partnership with JFCS Pittsburgh for PFMIPro	Develop efforts to update on enhancements to NJHSA Health Plan. .	Continue efforts to identify partners to support Canadian member agencies.

Funding	Short Term (0-3 months)	Mid Term (3-6 months)	Long Term (6-12 months)
1) Submitted application to USDA to provide capacity building training for workforce providers so they can become SNAP E&T providers. 2) Weinberg & Azrieli Foundation	1) Funding decision is expected in September 2) Submit requests for funding	1) If funded at requested level, Program Director will be hired and onboarding for agency engagement will commence. 2) If funded at requested level, Program Director will be hired	1) One cohort of 5 agencies in Year One and follow up consultation for creation of action plan with each participating agency. 2) Program launch and ongoing reporting to funders
Legacy Heritage Fund	Exploring options for new funding opportunities – focus on innovations related to food insecurity	Launch RFP for NJHSA members	Select recipient agencies and follow up with LHF
JFNA/ACL	Develop plans for new JFNA grant	Launch program, if funded	Ongoing reporting/monitoring
Sephardic Home for the Aged Foundation	Exploring options for expansion of Uniper service for non-Survivor agency clients	Launch RFP for NJHSA members	Select recipient agencies and follow up with SHAF

NJHSA Covid-19 Calls

(as of July 22, 2020)

	A	B	C	D	E
1		Title	Presenter	Topic	# registered
2	11-Mar	NJHSA Executive Convening to Discuss COVID-19	Reuben Rotman, NJHSA		94
3	18-Mar	Critical Issues for In-Home Service Providers	Perry Ohren/Paula Goldstein	Child welfare/older adult services provided in clients homes	50
4	18-Mar	Critical Issues for Implementing Fundraising Efforts	Marian Z. Stern, Projects in Philanthropy	Transitioning events to virtual efforts, crafting "asks" during times of crisis	97
5	18-Mar	Critical Issues for Human Resources Decision Making	Anita Patton, Director, Human Resources, C&A Benefits Group	Implications for PTO, disability coverage, staff confidentiality, and related questions	41
6	18-Mar	Critical Issues for Residential Service Providers	Elaine Rotenberg, Clinical Director/Licensed Psychologist, Alpert JFS	Ensuring hygiene protocols, managing coverage needs, addressing social distancing.	22
7	19-Mar	Psychosocial, Individual and Community Aspects of COVID-19	Taly Levanon, CEO, Israeli Trauma Coalition	Special Opportunity to Learn from Taly	50
8	23-Mar	A forum for Agencies Operating Food Pantries	Don Goldman, CEO, JFS Kansas City	Policy and Program Changes Resulting from COVID-19	73
9	24-Mar	Impact on Board Leadership: Best Practice for Non Profit Board Governance During Times of Crisis	Reuben Rotman, NJHSA		77
10	25-Mar	Addressing the impact of COVID-19 in Seattle and the implications for services administered	Will Berkowitz, CEO and Kristin Winkel, COO, JFS Seattle	A dialogue with the leadership team at JFS Seattle addressing the impact of COVID-19 in Seattle and the implications for services administered by JFS Seattle	83
11	25-Mar	Marketing & Communications Affinity Group Call – Communicating and Fundraising in a Crisis	Megan Manelli, NJHSA		84
12	25-Mar	NJHSA 2020 U.S. Public Policy Agenda	Darcy Hirsh, NJHSA/JFNA		23
13	26-Mar	AConversation with the Administration for Community Living	Edwin Walker, Deputy Assistant Secretary for Aging, Administration on Aging	Co-sponsored with The Jewish Federations of North America Washington Office, The Jewish Federations of North America Center for Advancing Holocaust Survivor Care, and The Jewish Federations of North America Strategic Health Resource Center	232
14	30-Mar	Critical Issues Related to Human Resources Decision Making	Anita Patton, Director of Human Resources, C&A Benefits Group	Followup biweekly to March 18 meeting. Understanding implications of recently passed US Federal Families First Coronavirus Act, including changes in emergency paid sick leave and emergency paid family leave.	68
15	30-Mar	Using our Volunteers during the Corona Virus		Issues to be discussed include: Food pantry, grocery shopping and	34
16	31-Mar	NJHSA 2020 Canadian Policy Agenda	Jenna Nowlan, CIJA		8
17	31-Mar	Providing Emergency Financial Assistance during the COVID-19 Outbreak	Jennifer Glazer, LCSW, Jewish Family Service Los Angeles	How are our NJHSA member managing and providing providing emergency financial assistance when offices are closed and there are shelter in place orders? Let's learn from each other	33
18	1-Apr	Co-hosted Webinar with JFNA & Assn. Jewish Aging Services on SBA Loan Opportunities	Presenters: Stephan Kline, Interim Director Washington Office, Associate Vice President for Public Policy and Stephen Woolf, Senior Tax Policy Counsel, Washington Office, JFNA and Reuben	Addressing the needs of Jewish human service agencies, Jewish nursing homes and senior living communities and their eligibility for the newly approved US Federal funding support.	

NJHSA Covid-19 Calls

(as of July 22, 2020)

	A	B	C	D	E
19	April 1, 8, 22, 29 (4 times)	In It Together Peer Discussion 1	Lisa & JPRO	The purpose of these groups is to create a safe, confidential space to explore the challenges and opportunities the Coronavirus Pandemic has presented to us. This is not intended as a mental health therapy group, but rather a place to process how COVID-19 has impacted you and for you to know we are all in it together - YOU ARE NOT ALONE! These sessions will be real-time conversations among participants; they are not presentations or webinars.	44
20	April 1, 8, 22, 29 (4 times)	In It Together Peer Discussion 2	Howard Resnick & JPRO	The purpose of these groups is to create a safe, confidential space to explore the challenges and opportunities the Coronavirus Pandemic has presented to us. This is not intended as a mental health therapy group, but rather a place to process how COVID-19 has impacted you and for you to know we are all in it together - YOU ARE NOT ALONE! These sessions will be real-time conversations among participants; they are not presentations or webinars.	44
21	4/1, 4/18, 4/22, 4/29 (4 times)	Peer Discussion Groups for Jewish Community Professionals	Reuben D. Rotman, President & CEO, NJHSA & Lisa Loraine Smith, NJHSA	4 Wednesdays 4/1, 4/18, 4/22, 4/29. Small group discussions. The purpose of these groups is to create a safe, confidential space to explore the challenges and opportunities the Coronavirus Pandemic has presented to us. (This is not intended as a mental health therapy group, but rather a place to process how COVID-19 has impacted you and for you to know we are all in it together - YOU ARE NOT ALONE!	93
22	6-Apr	Food Pantry Professionals Discussion Followup	Stephan Kline, Interim Director Washington Office, Associate Vice President for Public Policy, JFNA	Come connect with your peers to discuss issues the challenges and opportunities presented by the Covid- 19 virus.	23
23	7-Apr	Learn About the "Shop And Drop" Program	Ronit Boyd, Chief Impact & Innovation Officer, JFEDSNJ Sherri Jonas, Director of Volunteers, Samost JFCS Meri Seligman, Director of Family Assistance Program, Samost JFCS	Learn how Jewish Federation of Southern New Jersey and Samost Jewish Family & Children's Services have implemented a SHOP & DROP program, leveraging volunteers to bring groceries to the most vulnerable in their community.	43
24	7-Apr	Presentation to JCRC	Darcy, Jewish Federation of Greater Miami		12
25	April 13, & 20 @ 12 & 7 pm (4 times)	Neshama: Association of Jewish Chaplains	moderated by Jewish Chaplains	6 support sessions - To provide support to Network agencies and their employees as they deal with the stresses of the COVID-19 pandemic. The facilitators for these sessions are Board-certified chaplains who have years of experience in helping people dealing with adversities that they face.	55
26	April 20 @ 12 & 3:30 pm (2 times)	COVID-19 Check-In Conversations	moderated by Reuben & Lisa	<ul style="list-style-type: none"> • Share successful strategies and continuing challenges • Learn new service or staffing models that could be applied to your agency • Suggest topics for future NJHSA sponsored calls • Hear an update on NJHSA efforts to support your agency 	26

NJHSA Covid-19 Calls

(as of July 22, 2020)

	A	B	C	D	E
27	April 27 @ 12 & 7 pm (2 times)	Neshama: Association of Jewish Chaplains	moderated by Jewish Chaplains	6 support sessions - To provide support to Network agencies and their employees as they deal with the stresses of the COVID-19 pandemic. The facilitators for these sessions are Board-certified chaplains who have years of experience in helping people dealing with adversities that they face.	21
28	April 28 @ 1 & 3:30 pm (2 times)	COVID-19 Check-In Conversations	moderated by Reuben & Lisa	<ul style="list-style-type: none"> • Share successful strategies and continuing challenges • Learn new service or staffing models that could be applied to your agency • Suggest topics for future NJHSA sponsored calls • Hear an update on NJHSA efforts to support your agency 	13
29	April 28 @ 4:30 pm	NCJWebinar, Advocating for At-Risk Populations	Darcy Hirsh, NJHSA/JFNA	Join disability rights activist Judith Heumann; Director of Government Affairs for the Jewish Federations of North America & Washington Representative to the Network of Jewish Human Service Agencies Darcy Hirsh; VP of Programs at MAZON: A Jewish Response to Hunger Mia Hubbard; and CEO of NCJW - St. Louis Section Ellen Alper for a conversation about their work for people at risk and how you can get engaged and make a difference right now.	162
30	29-Apr	Uniper Webinar: Bringing Community to the At Risk who are At Home	Co-sponsored by AJAS. Host Reuben Rotman	Uniper just announced a new cross-platform service that enables individuals in isolation to connect and engage with healthcare professionals, access live and interactive health and wellness programs, and communicate with family and friends. This tech-enabled service can be accessed via any TV, tablet, mobile device, desktop or laptop. Uniper is offering NJHSA & AJAS member agencies this new service at no cost as long as the strict social distancing orders are in place (or until June 1, 2020). The service has seamless implementation and requires no setup or installations and is distributed via a secured and encrypted email link or text message to clients/sponsoring agencies.	91
31	30-Apr	Presentation to Board & Board of JFS	Darcy, Jewish Federation of Rochester		21
32	30-Apr	The COVID-19 Pandemic – Joint-ESHEL’s Innovative Response to the Challenges faced by the Elderly Population in Israel	Speaker: Yossi Heymann, CEO, Joint-ESHEL	The corona pandemic has impacted our lives in a way no one could have imagined. From Jerusalem to New York, Moscow, Barcelona and Buenos Aires – the threat of illness and loss of life leaves a dark cloud hovering over our communities. No-one is bearing the brunt of this quite like the elderly, and those who care for them. Joint-ESHEL, an independent NGO, and a member agency of NJHSA, responsible for the planning and development of services for Israel’s senior population, is innovating interventions to meet these new challenges in order to support the elderly in their homes.	94

NJHSA Covid-19 Calls

(as of July 22, 2020)

	A	B	C	D	E
33	4-May	Neshama: Association of Jewish Chaplains	moderated by Jewish Chaplains	Support sessions - To provide support to Network agencies and their employees as they deal with the stresses of the COVID-19 pandemic. The facilitators for these sessions are Board-certified chaplains who have years of experience in helping people dealing with adversities that they face.	4
34	5-May	Meeting the Unique Needs of Holocaust Survivors in Israel	Speaker: Maggie Gad, Director Holocaust Programs, Joint-ESHEL	The Holocaust is one of the darkest events in human history. Currently there are 189,000 Holocaust survivors living in Israel, with an average age of 86. This population is aging rapidly with some 1,000 survivors passing away each month. The physical, emotional and social state of many survivors is declining and more and more of them are becoming homebound. In this webinar, JDC ESHEL will share how it has successfully lead government ministries, local authorities and other relevant organizations to establish and disseminate social and therapeutic based programs and solutions for Holocaust survivors throughout Israel, as well as during the frightening Coronavirus crisis that is threatening this vulnerable population.	45
35	May 6, 13, 20, 27 (4 times)	In It Together Peer Discussion 2	Howard Resnick & JPRO		44
36	6-May	Fundraising During the Pandemic, Part 2	Marian Z. Stern, Projects in Philanthropy		74
37	5/6/2020 2 times	CEO/COO Check-IN	Reuben & Lisa	11 am & 4 pm check in calls	42
38	7-May	How EFSP Can Help You Serve Clients in Need	Robert Goldberg, Jewish Federations; Sasha Escue, JFS San Diego & Richard Odiam, JFS Kansas City NJHSA Reuben & Darcy		96
39	11-May	Neshama: Association of Jewish Chaplains	moderated by Jewish Chaplains	Support sessions - To provide support to Network agencies and their employees as they deal with the stresses of the COVID-19 pandemic. The facilitators for these sessions are Board-certified chaplains who have years of experience in helping people dealing with adversities that they face.	12
40	11-May	Connecting the Dots: A Policy Perspective on COVID-19	Darcy Hirsh, NJHSA/JFNA	Join The Jewish Federation of Greater Los Angeles and Jewish Family Service of Los Angeles for a conversation with U.S. Representative Ted Lieu (CA-33) and Jewish Federations of North America (JFNA) Director of Government Affairs Darcy Hirsh, led by President & CEO of The Jewish Federation of Greater Los Angeles Jay Sanderson.	209
41	11-May	CVS Initiatives	Leslie Reis, Reuben		
42	May 12 19 26 and June 2, 9,16 (6 times)	On Your Feet Discussion Groups for unemployed/furloughed	Lisa, JPRO		72
43	May 12 19 26 and June 2, 9,16 (6 times)	On Your Feet Discussion Groups for unemployed/furloughed	Howard Resnick & JPRO		72

NJHSA Covid-19 Calls

(as of July 22, 2020)

	A	B	C	D	E
44	5/13/2020 2 times	CEO/COO Check-IN	Reuben & Lisa	11 am & 4 pm check in calls	48
45	18-May	Neshama: Association of Jewish Chaplains	moderated by Jewish Chaplains	Support sessions - To provide support to Network agencies and their employees as they deal with the stresses of the COVID-19 pandemic. The facilitators for these sessions are Board-certified chaplains who have years of experience in helping people dealing with adversities that they face.	5
46	19-May	Presentation to Board & Board of JFS	Darcy, Jewish Federation of Southern NJ		40
47	20-May	Controlling the Chaos in Health Insurance: What Every NJHSA CEO/CFO & Human Resources Professional Must Know.	Christina King, C&A Benefits		15
48	20-May	Contemplating & Planning for the Re-Entry Process	Reuben; Will Berkovitz & Kristen Winkel, JFS Seattle; and Terri Bonoff & Faye Dresner, JF&CS Atlanta	Explore and discuss: Health and Safety Considerations for Staff, Clients and Volunteers; Impact on Client Services; Thoughts on physical office/workspace design; Templates will be shared to help with your planning efforts	343
49	5/27/2020 2 times	CEO/COO Check-IN		11am & 4 pm calls	57
50	27-May	12 Ways to Deal with Stress and Anxiety	IsraAid Hosted by NJHSA Clinical Services Affinity Group	Created by Paul Merage, Merage Institute, IsraAID and trauma expert Dr. Debra Kalmanowitz, this 45-minute self- care/mental health online session provides practical strategies and useful resources to improve your emotional well-being. The webinar is facilitated by Hagit Zeev. Hagit is a licensed marriage and family therapist. She has extensive background in Transpersonal Psychology, Humanistic Existential Psychology, Internal Family Systems and Mindfulness. Hagit shared her expertise by leading mindfulness workshops for the staff of IsraAID in Germany and in Greece.	79
51	1-Jun	COVID-19 Food Pantry Follow-up Conversation: Where Are You Now? Where Are You Going?	Lisa		38
52	3-Jun	In it Together Peer Discussion 1	Lisa & JPRO		11
53	6/3/2020 2 times	CEO/COO Check-IN		11am & 4 pm calls	73
54	June 3, 10,17, 24 and July 8, 15 (6 times)	On Your Feet Discussion Groups for unemployed/furloughed	Naomi Shapiro, Rales JFS & JPRO		42

NJHSA Covid-19 Calls

(as of July 22, 2020)

	A	B	C	D	E
55	8-Jun	From Interview to Offer: Creating an Exceptional Candidate Experience Online in the 'New Normal' Era	Reuben, Simon Lucas, Managing Director & Founder and Jordan Haberfield, Regional Director for North America, Society. Sponsored by NJHSA Human Resources Affinity Group. Chair: Jeffrey Lev, COO, JFS of Metropolitan Detroit.	We're all currently living and working through a challenging period. and we need to re-examine the ways we identify, interview, hire, and retain the best talent. But with so many touchpoints, it can be difficult to know where to start. How do you conduct an effective hiring process when you can't even get all your key stakeholders in the same room as your candidates? Join Jordan Haberfield and Simon Lucas from the executive search firm Society to learn: • how to run a robust recruitment process virtually; • the potential advantages of video interviewing; • how to conduct video interviews effectively; • what candidates need from you as an employer during these difficult times; • how to judge 'chemistry' and cultural fit when you can't meet candidates face-to-face.	81
56	6/10/2020 2 times	CEO/COO Check-IN		11am & 4 pm calls	78
57	6/17/2020 2 times	CEO/COO Check-IN		11am & 4 pm calls	80
58	18-Jun	ResCare: Compassion Fatigue	Dr. Andrew Huls	This 75-minute webinar will include information on identifying and coping with compassion fatigue, the experience of increased stress due to exposure to traumatized individuals. Through his own experiences, combined with an expertise in trauma and stress, Dr. Huls will teach you how to recognize symptoms of compassion fatigue and will give you tools to help combat compassion fatigue. Further, this presentation will outline the benefits of self-care and will highlight how taking care of yourself is one of the most effective ways to take care of your clients. It is time to give yourself permission to care for yourself!	53
59	22-Jun	Soaringwords' SOARING into Strength	Lisa Honig Buksbaum, CEO & Founder, Soaringwords	Since the COVID-19 outbreak, communities are focusing 100% of their efforts to flatten the curve. However, there will be long-term mental health issues that need to be addressed when we return to the new "normal." NJHSA agencies will be tasked to deliver additional services to existing clients while also needing to respond to the needs of new clients clamoring for essential social services. This turn-key Soaringwords SOARING into Strength Positive Health Toolkit will fortify your professional and administrative staff members and also allow your agencies' clients to experience more emotional, mental and physical wellbeing. Your staff will be able to share the latest empirically-valid Positive Health learnings and exercises with your clients by accessing the easy-to-use toolkit modules (virtual workshops, videos, and immersive workbooks).	54

NJHSA Covid-19 Calls

(as of July 22, 2020)

	A	B	C	D	E
60	24-Jun	PFMI Pro Assessing Seniors During Covid-19	JFCS Pittsburgh: Jordan Golin, CEO; Juliana Akor, Customer Success Specialist, PFMI Pro; Stephanie Small, MSW, Director of Clinical Services; Rebecca Remson, Director of Development and Communications	Seniors are more isolated than ever: not getting the same face-to-face medical care, not exercising as much, and changing eating habits based on access to food. Providers and loved-ones may not know about challenges or decline until it is too late. On June 24 at 1pm, experts from JFCS Pittsburgh (jfcspgh.org) and the web-based assessment tool, PFMIpro (pfmipro.com) will discuss ways to assess needs remotely and share helpful tools on the market that can make assessing seniors easier even in today's remote environment.	114
61	6/24/2020 2 times	CEO/COO Check-IN		11am & 4 pm calls	80
62	25-Jun	Jewish Funders Network	Reuben		75
63	29-Jun	Caring From Afar	JDC Ashalim	The COVID-10 pandemic has thrown vulnerable families into deeper distress, and has challenged our professionals who are responsible for ensuring a safety net of social services. JDC-Israel Ashalim and NHJSA are both innovating in real-time to address many of the same challenges facing families and children in poverty during the COVID-19 crisis. In this webinar, lead JDC-Israel Ashalim staff will share about our COVID-19 experience in a number of areas: from responses during Phase I, through learning/data collection in real-time to plan for the day after, to the re-opening process. The webinar will relate to the needs of both families and professionals, and how JDC-Ashalim is addressing these needs in our programs. Special focus will be given to the challenges of maintaining client relationships remotely, and successful practices employed in Israel and in North America.	39
64	30-Jun	Coping with COVID Trauma: Helping our Helpers	Israel Trauma Center/Lisa		26
65	7/1/2020 2 times	CEO/COO Check-IN		11am & 4 pm calls	53
66	7-Jul	Coping with COVID Trauma: Practical Tools for the Clinicians	Israel Trauma Center/Lisa		39
67	8-Jul	CEO/COO Check-IN		4 pm call	15
68	14-Jul	Coping with COVID Trauma: Coping with COVID Trauma: Supporting the Elderly	Israel Trauma Center/Lisa		40
69	15-Jul	CEO/COO Check-IN		4 pm call	20
70	15-Jul	International Jewish Services Responses To Covid	European Council of Jewish Communities & NJHSA		243
71	21-Jul	When Sheltering in Place is Not Safe: The Impact of COVID-19 on Domestic Victims	Centers for Medicare & Medicaid Services (CMS) & NJHSA		56
72	22-Jul	CEO/COO Check-IN	Lisa/Reuben	11 am & 4 pm check in calls	61

NJHSA Covid-19 Calls

(as of July 22, 2020)

	A	B	C	D	E
73	22-Jul	2020 Virtual Plenary - A Call to Action: Strategies for Jewish Human Service Agencies to Support and Strengthen Refugees and Asylum Seekers	Mark Hetfield, HIAS; Elise Herzig, JIAS, Toronto; Cathy Barker, JFS Dallas; Rabbi Nancy Kasten, Faith Forward Dallas	The global refugee crisis is at an all-time high. Public sentiment for refugees, immigrants and asylum seekers is polarized. And 2020-21 will, one way or another, present dramatic new opportunities for faith-based agencies, like the members of our Network, to think globally while acting locally on this issue. Presenters will offer concrete strategies for our membership, as faith-based human service agencies, to collaborate, mobilize and become engaged as leaders in their communities providing critical education, advocacy and service delivery. Using the City of Dallas as an example, Rabbi Nancy Kasten, community educator, volunteer, activist and Co-Chair, Faith Forward Dallas will frame our conversation by sharing the ways in which the faith community of Dallas has come together to increase their impact as refugee advocates and as service providers.	44
74	23-Jul	Yedidut Toronto: Headway - The 3-in-1 model for Poverty Alleviation	Michal Harel, Director of Programming, Paamonim; Assael Romanelli, Ph.D., Clinical Social Worker, Potential State Institute for Enriching Relationships; Andi Saitowitz, Global Personal Strategist and Manager; and Adina Schwartz, Ph.D, Project Development Manager at Yedidut Toronto	The Yedidut Toronto Foundation has developed the Headway Model that has proven to help families overcome their challenges. In this webinar, Headway leadership and trainers will share their multidimensional model that fosters financial autonomy and healthy family dynamics in impoverished families. The webinar will present the working tools and training program for Headway case managers that have proven to address the needs of 1000s of families in Israel.	41
75	TOTAL				4443

Network of Jewish Human Service Agencies
[a Non-Profit Organization]

Financial Statements

Years Ended December 31, 2019 and 2018

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Financial Statements

Year Ended December 31, 2019

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Independent Auditor's Report

Board of Directors
Network of Jewish Human Service Agencies
Paramus, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of Network of Jewish Human Service Agencies (a not-for-profit organization), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

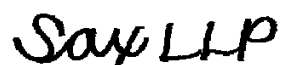
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about 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 Network of Jewish Human Service Agencies as of December 31, 2019 and 2018, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.



Clifton, New Jersey
July 7, 2020

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Statements of Financial Position

	December 31,	
	2019	2018
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 488,052	\$ 341,991
Accounts receivable less allowance of \$750	18,250	24,840
Grant receivable	24,320	945,897
Investments	148,037	109,179
Prepaid expenses and other	14,996	22,097
Total current assets	693,655	1,444,004
NET PROPERTY AND EQUIPMENT	14,087	18,199
TOTAL ASSETS	\$ 707,742	\$ 1,462,203
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 40,587	\$ 64,465
Accrued grant payable	-	938,932
Deferred revenue	326,870	220,684
Total current liabilities	367,457	1,224,081
NET ASSETS		
Without donor restrictions	340,285	238,122
TOTAL LIABILITIES AND NET ASSETS	\$ 707,742	\$ 1,462,203

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Statement of Activities and Changes in Net Assets

Year Ended December 31, 2019

	<u>Without Donor Restrictions</u>
REVENUE AND OTHER SUPPORT	
Membership dues	\$ 711,602
Grants and contributions	97,672
Alliance and Federation Allocations	83,029
Conference fees	273,642
Miscellaneous	77,123
Total revenue and other support	<u>1,243,068</u>
FUNCTIONAL EXPENSES	
Program expenses	879,314
Management and general expenses	220,491
Fundraising expenses	81,536
Total functional expenses	<u>1,181,341</u>
Increase in net assets before investment income (loss)	61,727
Investment income	<u>40,436</u>
Increase in net assets	102,163
NET ASSETS, <i>beginning of year</i>	<u>238,122</u>
NET ASSETS, <i>end of year</i>	<u>\$ 340,285</u>

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Statement of Activities and Changes in Net Assets

Year Ended December 31, 2018

	<u>Without Donor Restrictions</u>
REVENUE AND OTHER SUPPORT	
Membership dues	\$ 698,918
Grants and contributions	1,031,020
Alliance and Federation Allocations	76,047
Conference fees	210,419
Miscellaneous	73,098
Total revenue and other support	<u>2,089,502</u>
FUNCTIONAL EXPENSES	
Program expenses	1,874,416
Management and general expenses	252,660
Fundraising expenses	84,112
Total functional expenses	<u>2,211,188</u>
Decrease in net assets before investment income (loss)	(121,686)
Investment (loss)	<u>(3,678)</u>
Decrease in net assets	(125,364)
NET ASSETS, <i>beginning of year</i>	<u>363,486</u>
NET ASSETS, <i>end of year</i>	<u><u>\$ 238,122</u></u>

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Statement of Functional Expenses

Year Ended December 31, 2019

	Program Services	Supporting Services			
	Program	Fundraising	Management and General	Subtotal	Total
Office salaries	\$ 328,706	\$ 45,527	\$ 105,171	\$ 150,698	\$ 479,404
Payroll taxes and employee benefits	80,821	10,245	22,767	33,012	113,833
Telephone	1,626	975	650	1,625	3,251
Professional fees	110,096	7,312	75,505	82,817	192,913
Office expenses	9,349	149	99	248	9,597
Travel	15,701	-	-	-	15,701
Conferences and conventions	254,988	-	-	-	254,988
Rent	12,600	7,560	5,040	12,600	25,200
Advertising	2,450	-	-	-	2,450
Dues and subscriptions	3,439	2,063	1,376	3,439	6,878
Meals and entertainment	15	-	-	-	15
Equipment rental	2,921	1,753	1,169	2,922	5,843
Membership/direct response marketing	2,189	1,313	875	2,188	4,377
Licenses and insurance	4,745	-	4,745	4,745	9,490
Bank fees	13,973	-	-	-	13,973
Grant expense	-	-	-	-	-
Miscellaneous	28,300	203	136	339	28,639
Office supplies	1,151	690	460	1,150	2,301
Total expenses before depreciation	873,070	77,790	217,993	295,783	1,168,853
Depreciation	6,244	3,746	2,498	6,244	12,488
Total functional expenses	\$ 879,314	\$ 81,536	\$ 220,491	\$ 302,027	\$ 1,181,341

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Statement of Functional Expenses

Year Ended December 31, 2018

	Program Services	Supporting Services			
	Program	Fundraising	Management and General	Subtotal	Total
Office salaries	\$ 347,759	\$ 44,615	\$ 99,733	\$ 144,348	\$ 492,107
Payroll taxes and employee benefits	81,928	10,385	23,079	33,464	115,392
Telephone	1,761	1,056	704	1,760	3,521
Professional fees	115,172	7,554	109,040	116,594	231,766
Office expenses	1,925	664	443	1,107	3,032
Travel	22,846	-	-	-	22,846
Conferences and conventions	276,986	-	-	-	276,986
Rent	12,600	7,560	5,040	12,600	25,200
Advertising	388	-	-	-	388
Dues and subscriptions	5,871	3,523	2,349	5,872	11,743
Meals and entertainment	145	-	-	-	145
Equipment rental	4,459	2,675	1,783	4,458	8,917
Membership/direct response marketing	2,562	1,537	1,025	2,562	5,124
Licenses and insurance	5,162	-	5,162	5,162	10,324
Bank fees	20,428	-	-	-	20,428
Grant expense	938,932	-	-	-	938,932
Miscellaneous	28,604	410	1,547	1,957	30,561
Office supplies	904	543	362	905	1,809
Total expenses before depreciation	1,868,432	80,522	250,267	330,789	2,199,221
Depreciation	5,984	3,590	2,393	5,983	11,967
Total functional expenses	\$ 1,874,416	\$ 84,112	\$ 252,660	\$ 336,772	\$ 2,211,188

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Statement of Cash Flows

	December 31,	
	<u>2019</u>	<u>2018</u>
CASH FLOWS PROVIDED BY (USED FOR) OPERATING ACTIVITIES		
Change in net assets	\$ 102,163	\$ (125,364)
Adjustments to reconcile change in net assets to net cash used by operating activities		
Realized and unrealized (gain)/loss on investments	(37,701)	6,164
Depreciation	12,488	11,967
(Increase) decrease in assets		
Accounts receivable	6,590	33,861
Grant receivable	921,577	(921,181)
Prepaid expenses and other	7,101	(3,650)
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	(962,810)	969,263
Deferred revenue	106,186	157,141
	<u>155,594</u>	<u>128,201</u>
CASH FLOWS PROVIDED BY (USED FOR) INVESTING ACTIVITIES		
Purchase of property and equipment	(8,376)	(18,955)
Purchase of investments	(42,292)	(6,288)
Sale of investments	41,135	30,000
	<u>(9,533)</u>	<u>4,757</u>
Net increase in cash and cash equivalents	146,061	132,958
CASH AND CASH EQUIVALENTS, <i>beginning of year</i>	<u>341,991</u>	<u>209,033</u>
CASH AND CASH EQUIVALENTS, <i>end of year</i>	<u>\$ 488,052</u>	<u>\$ 341,991</u>

See accompanying Notes to Financial Statements.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 1 - Organization and Summary of Significant Accounting Policies

a. Nature of the Organization

The Network of Jewish Human Service Agencies (the "Organization" or "Network") was formed in May 2017 when the two leading Jewish services associations - the Association of Jewish Family and Children's Agencies ("AJFCA") and the International Association of Jewish Vocational Services ("IAJVS") - merged into one entity.

The Network is an international membership association of more than 140 not-for-profit human service agencies in the United States, Canada, and Israel. Its members provide a full range of human services for the Jewish community and beyond, including healthcare, career, employment and mental health services, as well as programs for youth, families and seniors, Holocaust survivors, immigrants and refugees, persons with disabilities and caregivers.

The Network strives to be the leading voice for the Jewish human service sector. As the go-to resource for advocacy, best practices, innovation and research, partnerships and collaborations, the Network strengthens agencies, so they can better serve their communities.

b. Basis of Presentation

The accompanying financial statements are presented in accordance with the accrual basis of accounting, whereby revenue is recognized when earned and expenses are recognized when incurred.

The financial statement presentation is in accordance with the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958, *Not-for-profit Entities*, and the provisions of Accounting Standards Update 2016-14 *Not-For-Profit Entities (Topic 958): Presentation of Financial Statement of Not-For Profit Entities*.

The Organization classifies resources for accounting and reporting purposes into one of two net asset categories according to external (donor) imposed restrictions: net assets without donor restrictions and net assets with donor restrictions. For the years ended December 31, 2019 and 2018, the Organization had no net assets with donor restrictions.

c. Cash and Cash Equivalents

The Organization considers all short-term highly liquid investments with an original maturity of three months or less to be cash and cash equivalents.

d. Accounting Estimates

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

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

e. Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to expense and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for doubtful accounts totaled \$750 and \$369 for the years ended December 31, 2019 and 2018, respectively.

f. Property and Equipment

Property and equipment are recorded at cost. The cost is depreciated over the estimated useful lives, ranging from three to five years, utilizing the straight-line method. Additions and improvements are capitalized over a threshold of \$1,500, whereas costs of maintenance and repairs are charged to expense as incurred.

g. Revenue Recognition

The Organization bills membership dues and recognizes revenue on a monthly basis. Dues are assessed to each member agency based on 0.5% for those agencies with prior year's personnel costs under \$2.5 million, with dues not to be less than \$500. For agencies with prior year's personnel costs over \$2.5 million, membership dues are assessed based on 1% of personnel costs, with dues not to exceed \$12,500. If a portion of membership dues are received in advance, recognition of that revenue is deferred to the Network's year for which the dues are intended.

h. Income Tax Status

The Organization is a non-profit corporation, exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recorded in the financial statements.

Management evaluated the Organization's tax positions and concluded that the Organization had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. With few exceptions, the Organization is not subject to income tax examinations by the U.S. federal, state, or local tax authorities unless the Organization was engaged in activities that would generate unrelated business income.

i. Functional Expenses

The cost of providing the various programs and supporting services has been summarized on a functional basis in the statement of activities and changes in net assets, and in the statement of functional expenses. Accordingly, certain expenses have been allocated among the programs and supporting services benefited based upon employee time on functions relating to the specific activity, or in the case of shared expense, using an allocation based on management's estimation of personnel costs, usage, or other relevant bases. Depreciation is allocated based on the function the asset services.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

j. Foreign Deposits

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

k. Concentration of Credit Risk

The Network maintains its temporary cash and money market accounts with creditworthy, high quality financial institutions. At times these accounts may exceed Federal Deposit Insurance Corporation ("FDIC") insured limits.

l. Pending Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606). This standard outlines a single comprehensive model for companies to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. The core principle of the revenue model is that revenue is recognized when a customer obtains control of a good or service.

A customer obtains control when it has the ability to direct the use of and obtain the benefits from the good or service. Transfer of control is not the same as transfer of risks and rewards, as it is considered in current guidance. The Organization will also need to apply new guidance to determine whether revenue should be recognized over time or at a point in time. This standard will be effective for annual reporting periods beginning after December 15, 2019, using either of two methods: (a) retrospective to each prior reporting period presented with the option to elect certain practical expedients as defined within ASU 2014-09; or (b) retrospective with the cumulative effect of initially applying ASU 2014-09 recognized at the date of initial application and providing certain additional disclosures as defined in ASU 2014-09. The Organization has not yet selected a transition method and is currently evaluating the impact of the pending adoption of ASU 2014-09 on the financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842). The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The new standard is effective for fiscal years beginning after December 15, 2021, and to interim periods within fiscal years beginning after December 15, 2022. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. The Organization is currently evaluating the impact of the pending adoption of the new standard on the financial statements.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

m. Newly Adopted Accounting Pronouncements

The Organization adopted ASU 2018-08, Not-for-Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The ASU clarifies whether contributions and grants are subject to ASC 605 or ASC 958-605. The standard was adopted for the fiscal year ended December 31, 2019.

n. Evaluation of Subsequent Events

The Organization evaluated subsequent events through July 7, 2020, the date the financial statements were available to be issued.

Note 2 - Liquidity and Availability

The Organization has \$506,302 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures, consisting of cash of \$488,052 and accounts receivable of \$18,250. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Organization's practice is to manage financial assets to be available for its general expenditures, liabilities, and other obligations. In the event of an unanticipated liquidity need, the Organization could also draw upon its available line of credit.

Note 3 - Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts, which at times, may exceed federally insured limits. The Organization has not had any losses relative to these cash balances in 2019 or 2018.

Note 4 - Investments

Investments consisted of the following as of December 31, 2019 and 2018:

	December 31, 2019	
	Cost	Cumulative Unrealized Gain/(Loss)
Temporarily invested cash	\$ 1,337	\$ -
Exchange traded funds (ETF)	113,156	33,544
Total investments	<u>\$ 114,493</u>	<u>\$ 33,544</u>

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 4 - Investments - Continued

	December 31, 2018		
	Cost	Fair Value	Cumulative Unrealized Gain/(Loss)
Temporarily invested cash	\$ 840	\$ 840	\$ -
Exchange traded funds (ETF)	93,557	108,339	14,782
Total investments	<u>\$ 94,397</u>	<u>\$ 109,179</u>	<u>\$ 14,782</u>

Investment income included in the change in net assets for the years ended December 31, 2019 and 2018 are as follows:

	Year Ended December 31,	
	2019	2018
Realized and unrealized gain/(loss)	\$ 37,701	\$ (6,164)
Interest income	2,735	2,486
Total investment income (loss)	<u>\$ 40,436</u>	<u>\$ (3,678)</u>

Note 5 - Fair Value Measurements

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. The framework provides a fair value and defines fair value as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants.

In determining fair value, the Network uses various valuation approaches, including market, income, and/or cost approaches. 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 unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the topic are described below:

Level 1 - Quoted prices for identical assets or liabilities in active markets.

Level 2 - Quoted prices of similar instruments in active markets; quoted prices of identical or similar instruments in markets that are not active; and model-derived valuations whose inputs are observable or whose significant value drivers are observable.

Level 3 - Significant inputs to the valuation model are unobservable.

The following is a description of the valuation methodology used for assets measured at fair value as of December 31, 2019.

Equity securities are valued based on quoted market prices. Such investments are included in Level 1 of the fair value hierarchy. The financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The valuation levels are not necessarily an indication of the risk or liquidity associated with the underlying assets and liabilities.

Network of Jewish Human Service Agencies [a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 5 - Fair Value Measurements - Continued

The following tables set forth, by level, the Network's assets at fair value, within the aforementioned fair value hierarchy as of December 31, 2019 and 2018:

	December 31, 2019			Total
	Level 1	Level 2	Level 3	
Exchange traded funds (ETF)	<u>\$ 146,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,700</u>

	December 31, 2018			Total
	Level 1	Level 2	Level 3	
Exchange traded funds (ETF)	<u>\$ 108,339</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,339</u>

Note 6 - Line of Credit

The Network has a line of credit agreement with a bank in the amount of \$50,000, which matures on August 8, 2021. The line of credit has a variable interest rate based on the prime interest rate at year end. There were no borrowings or outstanding balance under the line as of December 31, 2019 and 2018, respectively.

Note 7 - Retirement Plan

The Network is a sponsor of a 403(b) defined contribution plan established pursuant to salary reduction agreements. All employees are eligible for participation under the terms of the plan, in which the Network provides 100% match up to 3% of employee contributions and 50% match for employee contributions between 3% and 5%. The Network contributions to the plan for the years ended December 31, 2019 and 2018 were \$29,820 and \$30,545, respectively.

The Network is a sponsor of a 457(b) deferred compensation plan and provides a match of 3% of employee compensation. The Network contributions to the plan for the year ended December 31, 2019 and 2018 were \$6,416 and \$4,010, respectively.

Note 8 - Lease Commitment

The Network leases its office facilities under a three-year lease agreement. The lease agreement expires in April 2020 with an option to renew for one additional year. Total rent expense was \$25,200 for both years ended December 31, 2019 and 2018.

Scheduled future minimum lease payments under this operating lease are as follows:

For the years ending December 31,	
2020	\$ 25,200
2021	<u>8,400</u>
	<u>\$ 33,600</u>

Network of Jewish Human Service Agencies

[a Non-Profit Organization]

Notes to Financial Statements

Years Ended December 31, 2019 and 2018

Note 9 - Subsequent Events

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Organization operates. While it is unknown how long these conditions will last and what the complete financial effect will be to the Organization, to date, the Organization has not experienced a significant effect. However, there is a possibility of difficulty with future collection of membership dues.

Due to the above mentioned uncertainty, on May 15, 2020, the Organization was granted a loan (the "Loan") from PNC Bank in the amount of \$74,400, pursuant to the Paycheck Protection Program (the "Program") under Division A, Title I of the CARES Act, which was enacted March 27, 2020. The Loan matures on May 15, 2022 and bears interest at a rate of 1% per annum. There is a Deferral period beginning on May 15, 2020 of six (6) months during which interest will accrue on the outstanding principal balance at the fixed rate. Neither principal nor interest will be due and payable during this time. At the end of the Deferral Period, all accrued interest that is not forgiven under the Program will be due. Also, at the end of the Deferral Period, the outstanding principal of the loan that is not forgiven under the Program will convert to an amortizing term loan. The Loan may be prepaid by the Organization at any time prior to maturity with no prepayment penalties. Funds from the Loan may only be used to retain workers and maintain payroll or make mortgage interest payments, lease payments, and utility payments. Under the terms of the PPP, certain amounts of the Loan may be forgiven if they are used for qualifying expenses as described in the CARES Act.

January - December 2020

[illegible]

Network of Jewish Human Service Agencies

Budget

January - December 2020

As of June, 2020

	YTD			Budget YTD	Adjustments	YE Projection
	Budget	Actual	Variance			
Allocation						
JFNA Alliance Allocation	0	0	0	0	0	0
<u>Other Federation Allocation</u>						
St. Paul	0	0	0	0	0	0
Jewish Federation Northern New Jersey	5,000	5,500	(500)	2,500	500	5,500
Youngstown Area Jewish Federation	250	0	250	125	0	250
Greater Metrowest NJ Federation	5,000	0	5,000	2,500	0	5,000
Jewish Federation of Columbus, OH	0	0	0	0	0	0
Jewish Federation of Detroit	5,000	0	5,000	2,500	5,000	10,000
Jewish Federation of Milwaukee	356	15	341	178	15	371
Jewish Federation of Cleveland	7,800	0	7,800	3,900	0	7,800
Jewish Federation of Boston	0	0	0	0	0	0
Jewish Federation Greater Washington	0	0	0	0	0	0
The Greater Miami Jewish Federation	5,000	0	5,000	2,500	0	5,000
Jewish Federation of Central NY	100	0	100	50	0	100
United Jewish Federation of Tidewater	1,000	0	1,000	500	0	1,000
Jewish Comm.Federation of Baltimore	3,000	0	3,000	1,500	0	3,000
Jewish Federation of Southern Arizona	200	0	200	100	0	200
Jewish United Fund of Chicago	12,000	0	12,000	6,000	13,000	25,000
Jewish Federation of Greater Pittsburgh	0	0	0	0	633	633
New York City	26,542	31,639	(5,097)	13,271	5,097	31,639
Total Other Federation Alloc.	71,248	37,154	34,094	35,624	24,245	95,493
Total Allocation	71,248	37,154	34,094	35,624	24,245	95,493
Other Income Sources						
Combined Federal Campaign	500	115	385	250	0	500
Contributions	40,000	36,894	3,106	20,000	17,680	57,680
Investment Income	2,500	1,354	1,146	1,250	0	2,500
Income - other	3,000	3,983	(983)	1,500	983	3,983
Unrealized Gain/Loss on Investments	15,000	2,542	12,458	7,500	3	15,003
Total Other Income Sources	61,000	44,888	16,112	30,500	18,666	79,666
Total Operating Revenue	1,564,964	1,174,474	390,490	782,482	(151,721)	1,413,243

January - December 2020

[illegible]

Network of Jewish Human Service Agencies

Budget

January - December 2020

	YTD			Budget YTD	Adjustments	YE Projection
	Budget	Actual	Variance			
Operating Expenses						
<i>Supplies</i>						
Office Supplies	2,000	501	1,499	1,000	0	2,000
Copier Rental NJ	3,000	1,095	1,905	1,500	0	3,000
Total Supplies	5,000	1,597	3,403	2,500	0	5,000
<i>Insurance</i>						
Business Insurance	11,000	4,876	6,124	5,500	0	11,000
Total Insurance	11,000	4,876	6,124	5,500	0	11,000
<i>Other</i>						
Telephone	3,500	1,336	2,164	1,750	0	3,500
Misc.	3,000	1,051	1,949	1,500	0	3,000
Postage & Shipping	400	122	278	200	0	400
Total Other	6,900	2,509	4,391	3,450	0	6,900
<i>Occupancy</i>						
NJ Rent	25,200	12,600	12,600	12,600	0	25,200
Total Occupancy	25,200	12,600	12,600	12,600	0	25,200
<i>Conferences & Meetings</i>						
Staff Travel & Expenses	18,000	5,502	12,498	9,000	(12,000)	6,000
Conference Expenses	220,000	6,407	213,593	110,000	(190,000)	30,000
Executive Conference Expenses	30,000	2,500	27,500	15,000	(27,500)	2,500
Regional Training	2,000	0	2,000	1,000	(2,000)	0
Speaker Expenses	25,000	3,000	22,000	12,500	(17,500)	7,500
Meeting Expenses	2,000	3,935	(1,935)	1,000	1,935	3,935
Total Conference & Meetings	297,000	21,344	275,656	148,500	(247,065)	49,935
<i>Special Projects</i>						
Grants payable to agencies	267,350	250,000	17,350	133,675	0	267,350
Total Special Projects	267,350	250,000	17,350	133,675	0	267,350

Network of Jewish Human Service Agencies

Budget

January - December 2020

	YTD			Budget YTD	Adjustments	YE Projection
	Budget	Actual	Variance			
Operating Expenses						
<i>Printing & Publications</i>						
Printing & Publicity	500	195	305	250	0	500
Website Development / Maintenance	3,000	1,871	1,129	1,500	0	3,000
Total Printing & Publications	3,500	2,066	1,434	1,750	0	3,500
<i>Dues & Subscriptions</i>						
Council of Accreditation	3,750	6,250	(2,500)	1,875	2,500	6,250
Subscriptions / Licensing	7,300	2,725	4,575	3,650	0	7,300
Memberships	4,400	4,410	(10)	2,200	10	4,410
Total Dues & Subscriptions	15,450	13,385	2,065	7,725	2,510	17,960
<i>Depreciation</i>						
Depreciation Expenses	12,500	4,555	7,945	6,250	0	12,500
Total Depreciation	12,500	4,555	7,945	6,250	0	12,500
Total Operating Expenses	1,564,964	724,256	840,708	782,482	(234,262)	1,330,702
Excess Revenues Over Expenditures	0	450,218		0		82,541