American Jewish World Service, Inc.

Statement of Financial Position as of April 30, 2018

(with summarized comparative financial information as of April 30, 2017)

	2018	2017
ASSETS		
Cash and cash equivalents	\$13,988,899	\$22,130,290
Contributions receivable, net	27,102,721	10,356,784
Investments, at fair value	14,549,652	12,541,730
Prepaid expenses and other assets	821,055	592,159
Property and equipment, net	888,164	823,393
Total assets	\$57,350,491	\$46,444,356

LIABILITIES AND NET ASSETS

Liabilities:		
Accounts payable and accrued expenses	\$545,706	\$1,503,371
Grants payable	6,375,101	6,812,577
Deferred rent	731,708	557,357
Unearned revenue	108,162	111,949
Charitable gift annuity obligations	194,707	176,013
Total liabilities	7,955,384	9,161,267

Net assets:

Unrestricted:		
Undesignated	228,838	652,667
Designated for donor-advised fund	2,849,243	10,226,907
Board-designated for reserve fund	9,761,210	6,364,952
Board-designated for working capital fund	3,993,375	4,720,973
Total unrestricted	16,832,666	21,965,499
Restricted	32,562,441	15,317,590
Total net assets	49,395,107	37,283,089
TOTAL LIABILITIES AND NET ASSETS	\$57,350,491	\$46,444,356

EXPENDITURES



The Statements of Financial Position and Activities were derived from the 2018 audited financial statements of American Jewish World Service, Inc. The complete audited financial statements and Form 990 for 2018 are available on our website. Our independent auditor is Grant Thornton LLP.

American Jewish World Service, Inc. **Statement of Activities for the year ended April 30, 2018** (with summarized comparative financial information for the year ended April 30, 2017)

REVENUES AND SUPPORT Stac 25, 25 \$23,770,294 \$93,595,545 \$26,743,04 Individuals \$12,025,251 \$23,770,294 \$93,790,545 \$26,743,04 Donor-advised fund \$5,00,000 - \$5,00,000 \$34,000,000 Bequests 276,541 300,000 \$76,551 298,23 Government agencies 255,014 - 258,014 261,44 Special event revenue, net of expenses of \$51,269 in 2018 and \$289,731 in 2017 104,733 - 104,733 729,44 Donated services and goods 512,052 in 2018 and \$28,537 in 2017 104,733 - 378,557 - 577,857 530,013 379,929 - 378,937 507 374,824 333,252 510,014 ur fees and miscellaneous revenue 374,437 507 374,824 333,252 510,014 ur fees and miscellaneous revenue 374,437 507 374,824 333,252 510,014 ur fees and miscellaneous revenue 374,437 507 374,824 333,252 500,014 50,088,070 67,09,96 50,088,070 67,09,96 50,088,070 67,09,96 50,		2018			2017
Contributions: individuals \$12,025,251 \$23,770,294 \$35,795,545 \$26,743,00 Donor-advised fund 8,500,000 - 8,500,000 34,000,000 Bequests 276,541 300,000 576,541 298,22 Foundations and corporations 604,742 17,826,551 18,431,293 3,785,52 Government agencies 238,014 - 258,014 201,323 276,941 Donated services and goods 577,857 - 104,773 729,42 Donated services and goods 577,857 - 577,857 530,719,53 Study tour frees and miscellanceus revenue 344,317 507 374,824 332,82 Net assets released from restrictions 24,652,999 - - 707,817 533,89,81 Communications 33,544,231 - 35,644,231 39,550,299 - - Program services: - - - 35,442,31 35,644,231 39,550,299 53,389,88 - 2,346,766 2,346,766 2,346,766 2,346	-	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
Individuals \$12,025,251 \$23,770,294 \$35,795,545 \$26,743,04 Donor advised fund 8,500,000 - 8,500,000 34,000,000 \$76,541 298,27	REVENUES AND SUPPORT				
Donor advised fund Basic Display Basic Display <thbasi< td=""><td>Contributions:</td><td></td><td></td><td></td><td></td></thbasi<>	Contributions:				
Bequests 276,541 300,000 576,541 298,21 Foundations and corporations 604,742 17,826,551 18,431,293 3,785,55 Government agencies 258,014 - 258,014 2	Individuals	\$12,025,251	\$23,770,294	\$35,795,545	\$26,743,044
Foundations and corporations 604,742 7,826,551 18,431,293 3,785,55 Government agencies 258,014 - 258,014 26,014 Special event revenue, net of expenses of \$51,269 in 2018 and \$289,731 in 2017 104,733 - 577,857 503,075 Investment return, net of expenses of \$54,162 in 2018 and \$35,371 in 2017 468,865 498 469,363 377,997 Study tour fees and miscellaneous revenue 374,317 507 334,824 353,221 Study tour fees and miscellaneous revenue 374,317 507 374,824 353,221 TOTAL REVENUES AND SUPPORT 47,843,319 7,244,851 65,088,700 67,019,48 Program services: - - 35,44,231 3,956,299 - - Program services: - 3,544,231 - 3,544,231 3,958,25 - 2,346,766 2,23,26,765 - 2,346,766 2,23,26,765 - 2,346,766 2,23,26,765 - - - - - - - - - - -	Donor-advised fund	8,500,000	-	8,500,000	34,000,000
Government agencies 258,014 - 258,014 261,45 Special event revenue, net of expenses of \$51,269 in 2018 and \$289,731 in 2017 104,733 - 104,733 729,41 Donated services and goods 577,857 - 577,857 530,77 Investment trum, net of expenses of \$54,162 in 2018 and \$35,371 in 2017 468,865 498 469,363 377,997 Study tour fees and miscellaneous revenue 374,317 507 374,824 353,226 Net assets released from restrictions 24,652,999 - - - FORJAREVENUES AND SUPPORT 47,843,319 77,244,851 65,088,170 67,09,182 EXPENDITURES - - 39,350,299 - 39,350,299 53,389,83 Communications 3,544,231 39,556,2 35,44,231 39,556,2 Strategic learning, research and evaluation 2,45,865 - 2,45,65 2,256,6 Supporting services: - - 2,45,865 2,245,65 2,318,991 5,338,991 5,338,991 5,338,991 5,338,991 5,338,991	Bequests	276,541	300,000	576,541	298,238
Special event revenue, net of expenses of \$\$1,269 in 2018 and \$289,731 in 2017 104,733 - 104,733 729,44 Donated services and goods 577,857 - 577,857 50,017 Investment return, net of expenses of \$\$2,162 in 2018 and \$35,371 in 2017 468,865 498 469,363 317,92 Study tour fees and miscellaneous revenue 374,317 507 374,824 353,28 Net assets released from restrictions 24,652,999 - - - TOTAL REVENUES AND SUPPORT 47,843,319 17,244,851 65,088,170 67,019,18 Program services: - - 39,350,299 - - - Program services: - - 39,350,299 - 35,44,231 39,358,23 - 35,44,231 39,358,23 53,389,83 - 2,346,766 - 2,346,766 2,236,95 - 2,346,766 - 2,346,766 - 2,346,766 - 2,346,766 - 2,346,766 - 2,346,766 - 2,415,865 2,720,75 Development 5,	Foundations and corporations	604,742	17,826,551	18,431,293	3,785,547
Donated services and goods 577.857 - 577.857 530.17 Investment return, net of expenses of \$54,162 in 2018 and \$35,371 in 2017 468,865 498 469,363 317.99 Study tour fees and miscellaneous revenue 374,317 507 374,824 353.26 Net assets released from restrictions 24,652,999 (24,652,999) - - TOTAL REVENUES AND SUPPORT 47,843,319 17,244,851 65,088,170 67,019,16 EXPENDITURES -	Government agencies	258,014	-	258,014	261,499
Investment return, net of expenses of \$5,4,162 in 2018 and \$35,371 in 2017 468,865 498 469,363 317,91 Study tour fees and miscellaneous revenue 374,317 507 374,824 353,28 Net assets released from restrictions 24,652,999 (24,652,999) - TOTAL REVENUES AND SUPPORT 47,843,319 7,244,851 65,088,170 67,019,18 EXPENDITURES	Special event revenue, net of expenses of \$51,269 in 2018 and \$289,731 in 2017	104,733	-	104,733	729,439
Study tour fees and miscellaneous revenue 374,377 507 374,824 353,26 Net assets released from restrictions 24,652,999 (24,652,999)	Donated services and goods	577,857	-	577,857	530,179
Net assets released from restrictions 24,652,999 (24,652,999) - TOTAL REVENUES AND SUPPORT 47,843,319 17,244,851 65,088,170 67,019,18 EXPENDITURES -	Investment return, net of expenses of \$54,162 in 2018 and \$35,371 in 2017	468,865	498	469,363	317,950
TOTAL REVENUES AND SUPPORT 47,843,319 17,244,851 65,088,170 67,019,18 EXPENDITURES	Study tour fees and miscellaneous revenue	374,317	507	374,824	353,284
EXPENDITURES Program services: Programs 39,350,299 - 39,350,299 53,389,81 Communications 3,544,231 - 3,544,231 3,958,2 Strategic learning, research and evaluation 2,346,766 - 2,346,766 2,256,9 Total program services: - <th< td=""><td>Net assets released from restrictions</td><td>24,652,999</td><td>(24,652,999)</td><td>-</td><td>-</td></th<>	Net assets released from restrictions	24,652,999	(24,652,999)	-	-
EXPENDITURES Program services: Programs 39,350,299 - 39,350,299 53,389,81 Communications 3,544,231 - 3,544,231 3,958,2 Strategic learning, research and evaluation 2,346,766 - 2,346,766 2,256,9 Total program services: - <th< td=""><td>TOTAL REVENUES AND SUPPORT</td><td>47,843,319</td><td>17,244,851</td><td>65,088,170</td><td>67,019,180</td></th<>	TOTAL REVENUES AND SUPPORT	47,843,319	17,244,851	65,088,170	67,019,180
Communications 3,544,231 - 3,544,231 3,958,2 Strategic learning, research and evaluation 2,346,766 - 2,346,766 2,256,9 Total program services expenses 45,241,296 - 45,241,296 59,605,03 Supporting services: - 2,415,865 - 2,415,865 2,720,79 Development 2,415,865 - 2,415,865 2,720,79 Total supporting services expenses 7,734,856 - 2,415,865 2,720,79 Total supporting services expenses 7,734,856 - 2,415,865 2,720,79 Total supporting services expenses 7,734,856 - 5,318,991 5,338,991 5,238,76 Total supporting services expenses 7,734,856 - 7,734,856 7,959,55 TOTAL EXPENSES 52,976,152 - 52,976,152 67,564,55 Change in net assets (5,132,833) 17,244,851 12,112,018 (545,374, 537, 537, 537, 537, 537, 537, 537, 537	Program services:				
Communications 3,544,231 - 3,544,231 3,958,2 Strategic learning, research and evaluation 2,346,766 - 2,346,766 2,256,9 Total program services expenses 45,241,296 - 45,241,296 59,605,03 Supporting services: - 2,415,865 - 2,415,865 2,720,79 Development 2,415,865 - 2,415,865 2,720,79 Total supporting services expenses 7,734,856 - 2,415,865 2,720,79 Total supporting services expenses 7,734,856 - 2,415,865 2,720,79 Total supporting services expenses 7,734,856 - 5,318,991 5,338,991 5,238,76 Total supporting services expenses 7,734,856 - 7,734,856 7,959,55 TOTAL EXPENSES 52,976,152 - 52,976,152 67,564,55 Change in net assets (5,132,833) 17,244,851 12,112,018 (545,374, 537, 537, 537, 537, 537, 537, 537, 537	-				
Strategic learning, research and evaluation 2,346,766 - 2,346,766 2,256,9 Total program services expenses 45,241,296 - 45,241,296 59,665,03 Supporting services: - 2,415,865 - 2,415,865 2,720,79 Development 5,318,991 - 5,318,991 5,338,991 5,238,76 Total supporting services expenses 7,734,856 - 7,734,856 7,959,55 Total supporting services expenses 5,2,976,152 - 5,2,976,152 67,564,59 Change in net assets (5,132,833) 17,244,851 12,112,018 (5,45,37/ Beginning net assets 21,965,499 15,317,590 37,283,089 37,828,48	•		-		
Total program services expenses 45,241,296 - 45,241,296 59,605,03 Supporting services: -			-		
Supporting services: Finance and administration 2,415,865 - 2,415,865 2,720,79 Development 5,318,991 - 5,318,991 5,238,76 Total supporting services expenses 7,734,856 - 7,734,856 7,959,55 TOTAL EXPENSES 52,976,152 - 52,976,152 67,564,59 Change in net assets (5,132,833) 17,244,851 12,112,018 (545,374) Beginning net assets 21,965,499 15,317,590 37,283,089 37,828,44	· ·		-		
Finance and administration 2,415,865 - 2,415,865 2,720,79 Development 5,318,991 - 5,318,991 5,238,76 Total supporting services expenses 7,734,856 - 7,734,856 7,959,55 TOTAL EXPENSES 52,976,152 52,976,152 67,564,55 Change in net assets (5,132,833) 17,244,851 12,112,018 (545,374,854,455) Beginning net assets 21,965,499 15,317,590 37,283,089 37,828,445	Total program services expenses	45,241,290	-	45,241,290	59,005,030
Development 5,318,991 - 5,318,991 5,238,76 Total supporting services expenses 7,734,856 - 7,734,856 7,959,55 TOTAL EXPENSES 52,976,152 52,976,152 67,564,55 Change in net assets (5,132,833) 17,244,851 12,112,018 (545,374) Beginning net assets 21,965,499 15,317,590 37,283,089 37,828,44	Supporting services:				
Total supporting services expenses 7,734,856 7,734,856 7,959,57 TOTAL EXPENSES 52,976,152 - 52,976,152 67,564,59 Change in net assets (5,132,833) 17,244,851 12,112,018 (545,374) Beginning net assets 21,965,499 15,317,590 37,283,089 37,828,44	Finance and administration	2,415,865	-	2,415,865	2,720,750
TOTAL EXPENSES 52,976,152 52,976,152 67,564,59 Change in net assets (5,132,833) 17,244,851 12,112,018 (545,374) Beginning net assets 21,965,499 15,317,590 37,283,089 37,828,44)	Development	5,318,991	-	5,318,991	5,238,762
Change in net assets (5,132,833) 17,244,851 12,112,018 (545,374) Beginning net assets 21,965,499 15,317,590 37,283,089 37,828,44)	Total supporting services expenses	7,734,856	-	7,734,856	7,959,512
Beginning net assets 21,965,499 15,317,590 37,283,089 37,828,44	TOTAL EXPENSES	52,976,152	-	52,976,152	67,564,550
Beginning net assets 21,965,499 15,317,590 37,283,089 37,828,44	Change in net assets	(5,132,833)	17,244,851	12,112,018	(545,370)
	Beginning net assets			37,283,089	37,828,459
	ENDING NET ASSETS				\$37,283,089