

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018Open to Public
Inspection**A** For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**THE JOSSELYN CENTER, NFP**

Doing business as

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

405 CENTRAL AVENUE

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

NORTHFIELD, IL 60093**F** Name and address of principal officer: **SUSAN B. RESKO****SAME AS C ABOVE****D** Employer identification number**36-2217996****E** Telephone number**847-441-5600****G** Gross receipts \$**4,022,574.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.JOSSELYN.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1950****M** State of legal domicile: **IL****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE JOSSELYN CENTER PROVIDES MENTAL HEALTH AND RELATED CLIENT SERVICES FOR CHILDREN, ADOLESCENTS,		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	21
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	55
	6 Total number of volunteers (estimate if necessary)	6	90
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 38	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,045,082.	2,225,545.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,211,171.	1,312,114.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	72,585.	95,575.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	118,258.	33,064.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,447,096.	3,666,298.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	2,037,962.	2,533,816.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 414,608.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	495,581.	693,322.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,533,543.	3,227,138.
19 Revenue less expenses. Subtract line 18 from line 12	913,553.	439,160.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	4,570,282.	5,880,216.
	22 Net assets or fund balances. Subtract line 21 from line 20	477,315.	1,087,170.
		4,092,967.	4,793,046.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	SUSAN B. RESKO, PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name BEN DARCY	Preparer's signature BEN DARCY	Date 05/08/20	Check if self-employed <input type="checkbox"/>	PTIN P00081992
	Firm's name ▶ WIPFLI LLP	Firm's EIN ▶ 39-0758449	Phone no. 847.941.0100		
Firm's address ▶ 100 TRI-STATE INTERNATIONAL STE 300		LINCOLNSHIRE, IL 60069			

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

THE JOSSELYN CENTER PROVIDES MENTAL HEALTH AND RELATED CLIENT SERVICES FOR CHILDREN, ADOLESCENTS, ADULTS AND FAMILIES BASED ON A SLIDING FEE SCALE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **2,484,515.** including grants of \$ **0.**) (Revenue \$ **1,312,114.**)

FOUNDED IN 1951, THE JOSSELYN CENTER PROVIDES AFFORDABLE MENTAL HEALTH SERVICES THAT MAKE LIVES BETTER FOR OUR CLIENTS, THEIR FAMILIES AND THE COMMUNITY. LOCATED IN NORTHFIELD AND PARK RIDGE ILLINOIS, WE DELIVER COMPREHENSIVE SERVICES ON A SLIDING FEE SCALE TO HELP OUR CLIENTS, MANY OF WHOM ARE LOW-INCOME. THE JOSSELYN CENTER SERVICES INCLUDE OUTPATIENT THERAPY, PSYCHIATRY (INCLUDING TELE-PSYCHIATRY), CASE MANAGEMENT, SUPPORTED EMPLOYMENT, WELLNESS, OUTREACH, FAMILY RESOURCES AND A THERAPEUTIC SUMMER DAY CAMP. CLIENTS COME FROM MORE THAN 60 COMMUNITIES ACROSS NORTHERN COOK AND LAKE COUNTIES. THE JOSSELYN CENTER IS THE ONLY OUTPATIENT PSYCHIATRIC PROVIDER TO MEDICAID RECIPIENTS IN A 375 SQUARE MILE AREA.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **2,484,515.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	13
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 55		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note. See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

Form 990 (2018)

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

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

☒**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	21													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.														
b Enter the number of voting members included in line 1a, above, who are independent		21												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			X											
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?				X										
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					X									
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						X								
6 Did the organization have members or stockholders?							X							
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?								X						
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?									X					
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?					X									
b Each committee with authority to act on behalf of the governing body?					X									
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O												X		

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?															X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?															
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			X												
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.															
12a Did the organization have a written conflict of interest policy? If "No," go to line 13					X										
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?						X									
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done							X								
13 Did the organization have a written whistleblower policy?								X							
14 Did the organization have a written document retention and destruction policy?									X						
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?															
a The organization's CEO, Executive Director, or top management official															X
b Other officers or key employees of the organization															
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).															
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?															X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?															

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **IL**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **KENNETH WIERSUM - 847-441-5600**
405 CENTRAL AVENUE, NORTHFIELD, IL 60093

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DANIEL GILL CHAIR	1.00	X		X				0.	0.	0.
(2) MICHAEL HOLLING VICE CHAIR	1.00	X		X				0.	0.	0.
(3) PAMELA MARTIN VICE CHAIR	1.00	X		X				0.	0.	0.
(4) FREDERIC COPPIETERS TREASURER	1.00	X		X				0.	0.	0.
(5) KITTY BLISS BOARD MEMBER	1.00	X						0.	0.	0.
(6) MARY CAMPOBASSO SECRETARY	1.00	X		X				0.	0.	0.
(7) DEBORAH EBNER BOARD MEMBER	1.00	X						0.	0.	0.
(8) KENNETH FISHMAN BOARD MEMBER	1.00	X						0.	0.	0.
(9) GAILLEE FITZPATRICK BOARD MEMBER	1.00	X						0.	0.	0.
(10) NEIL FITZPATRICK BOARD MEMBER	1.00	X						0.	0.	0.
(11) AMY GERTLER BOARD MEMBER	1.00	X						0.	0.	0.
(12) CYNTHIA HELLE BOARD MEMBER	1.00	X						0.	0.	0.
(13) RUTH KRAUS, PHD BOARD MEMBER	1.00	X						0.	0.	0.
(14) JANICE MACVICAR BOARD MEMBER	1.00	X						0.	0.	0.
(15) MARY MAGES BOARD MEMBER	1.00	X						0.	0.	0.
(16) ERIC MATLIN, J.D. BOARD MEMBER	1.00	X						0.	0.	0.
(17) SHERWIN SHENFELD, CPA, PFS BOARD MEMBER	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CLAUDIA J. TEICH, RN, MSN, MJ BOARD MEMBER	1.00	X						0.	0.	0.
(19) CLYDE ANDREW WALTER BOARD MEMBER	1.00	X						0.	0.	0.
(20) ADRIENNE HEPWORTH-WEISENBERGER BOARD MEMBER	1.00	X						0.	0.	0.
(21) MARY WOMSLEY BOARD MEMBER	1.00	X						0.	0.	0.
(22) SUSAN RESKO PRESIDENT	35.00			X				154,351.	0.	0.
1b Sub-total								154,351.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								154,351.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3**
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual **4**
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person **5**

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
PIOTROWSKI CUSTOM BUILDERS, INC. 3020 N LAKE TERRACE, GLENVIEW, IL 60026	CONSTRUCTION	427,215.
SUSAN C. LIN, M.D. 211 16TH STREET, WILMETTE, IL 60091	PSYCHIATRY	179,708.
REGROUP THERAPY 4525 RAVENSWOOD AVE, CHICAGO, IL 60640	TELE-PSYCHIATRY	144,297.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	20,500.				
	b Membership dues	1b					
	c Fundraising events	1c	240,955.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	691,970.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,272,120.				
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a CLINIC FEES	Business Code	624100	1,312,114.	1,312,114.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			1,312,114.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			60,313.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		(i) Real	(ii) Personal				
b Less: rental expenses							
c Rental income or (loss)							
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
b Less: cost or other basis and sales expenses							
c Gain or (loss)							
d Net gain or (loss)				35,262.			35,262.
8 a Gross income from fundraising events (not including \$ 240,955. of contributions reported on line 1c). See Part IV, line 18		a		117,644.			
b Less: direct expenses		b		84,580.			
c Net income or (loss) from fundraising events				33,064.			33,064.
9 a Gross income from gaming activities. See Part IV, line 19		a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances		a					
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
11 a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See instructions				3,666,298.	1,312,114.	0.	128,639.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	142,372.	109,627.	14,237.	18,508.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,106,274.	1,684,995.	106,004.	315,275.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	38,832.	30,119.	8,713.	
9 Other employee benefits	107,983.	108,902.	-2,109.	1,190.
10 Payroll taxes	138,355.	98,497.	25,827.	14,031.
11 Fees for services (non-employees):				
a Management				
b Legal	17,141.		17,141.	
c Accounting	16,166.		16,166.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	94,626.	72,729.	18,498.	3,399.
12 Advertising and promotion	75,643.	55,489.	12,623.	7,531.
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	85,170.	63,113.	9,053.	13,004.
17 Travel	3,069.	2,565.	308.	196.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	2,314.	1,443.	801.	70.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	93,152.	77,643.	12,021.	3,488.
23 Insurance	77,857.	69,207.	8,650.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER	92,009.	23,619.	48,592.	19,798.
b LOSS ON DISPOSAL OF ASS	28,131.	23,448.	3,630.	1,053.
c PRINTING	24,415.	10,374.	1,279.	12,762.
d TELEPHONE	21,553.	17,911.	2,882.	760.
e All other expenses	62,076.	34,834.	23,699.	3,543.
25 Total functional expenses. Add lines 1 through 24e	3,227,138.	2,484,515.	328,015.	414,608.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	87,339.	1	91,082.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	974,426.	3	964,506.
	4 Accounts receivable, net	197,010.	4	111,268.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	41,322.	9	20,583.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,624,483.		
	b Less: accumulated depreciation	10b 487,363.		
	11 Investments - publicly traded securities	843,805.	10c	2,137,120.
	12 Investments - other securities. See Part IV, line 11	2,424,313.	11	2,553,590.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	2,067.	14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	4,570,282.	15	2,067.	
17 Accounts payable and accrued expenses	244,980.	16	5,880,216.	
18 Grants payable		17	169,918.	
19 Deferred revenue		18		
20 Tax-exempt bond liabilities		19		
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21		
23 Secured mortgages and notes payable to unrelated third parties	232,335.	22		
24 Unsecured notes and loans payable to unrelated third parties		23	917,252.	
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		24		
26 Total liabilities. Add lines 17 through 25	477,315.	25		
27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		26	1,087,170.	
28 Unrestricted net assets	1,089,937.	27	2,026,466.	
29 Temporarily restricted net assets	1,180,524.	28	944,074.	
30 Permanently restricted net assets	1,822,506.	29	1,822,506.	
31 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
32 Capital stock or trust principal, or current funds		30		
33 Paid-in or capital surplus, or land, building, or equipment fund		31		
34 Retained earnings, endowment, accumulated income, or other funds		32		
35 Total net assets or fund balances	4,092,967.	33	4,793,046.	
36 Total liabilities and net assets/fund balances	4,570,282.	34	5,880,216.	

Form 990 (2018)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,666,298.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,227,138.
3	Revenue less expenses. Subtract line 2 from line 1	3	439,160.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,092,967.
5	Net unrealized gains (losses) on investments	5	55,915.
6	Donated services and use of facilities	6	227,218.
7	Investment expenses	7	-22,213.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,793,047.

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2018)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1064599.	793,696.	1326993.	2045082.	2225545.	7455915.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1064599.	793,696.	1326993.	2045082.	2225545.	7455915.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						348,736.
6 Public support. Subtract line 5 from line 4.						7107179.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	1064599.	793,696.	1326993.	2045082.	2225545.	7455915.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	55,797.	51,336.	46,874.	51,798.	60,313.	266,118.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						7722033.
12 Gross receipts from related activities, etc. (see instructions)					12	1,312,114.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	92.04 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	93.39 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

Schedule A (Form 990 or 990-EZ) 2018

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2018

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

PUBLIC DISCLOSURE

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

THE JOSSELYN CENTER, NFP

Employer identification number

36-2217996

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2018

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition d ☐ Loan or exchange programs
 b ☐ Scholarly research e ☐ Other _____
 c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,100,342.	2,090,447.	2,075,616.	2,075,338.	2,064,587.
b Contributions			100.	100.	
c Net investment earnings, gains, and losses	131,246.	125,686.	193,881.	2,463.	147,826.
d Grants or scholarships					
e Other expenditures for facilities and programs	120,342.	115,791.	179,150.	2,285.	137,075.
f Administrative expenses					
g End of year balance	2,111,246.	2,100,342.	2,090,447.	2,075,616.	2,075,338.

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

- a Board designated or quasi-endowment ☐ 13.68 %
 b Permanent endowment ☐ .00 %
 c Temporarily restricted endowment ☐ 86.32 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
3a(i) unrelated organizations		X
3a(ii) related organizations		X
3b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

- (i) unrelated organizations _____
 (ii) related organizations _____

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		89,007.		89,007.
b Buildings		1,934,726.	241,828.	1,692,898.
c Leasehold improvements				
d Equipment		591,625.	240,465.	351,160.
e Other		9,125.	5,070.	4,055.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,137,120.

Schedule D (Form 990) 2018

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2018

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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

1	Total revenue, gains, and other support per audited financial statements	1	3,927,218.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	55,915.
b	Donated services and use of facilities	2b	227,218.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	283,133.
3	Subtract line 2e from line 1	3	3,644,085.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	22,213.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	22,213.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	3,666,298.

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

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

1	Total expenses and losses per audited financial statements	1	3,227,138.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	3,227,138.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	3,227,138.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

ENDOWMENT FUNDS CONSIST OF A DONOR-RESTRICTED ENDOWMENT FUND AND FUNDS DESIGNATED BY THE BOARD OF DIRECTORS TO FUNCTION AS ENDOWMENTS.

PART X, LINE 2:

THE CENTER IS A NOT-FOR-PROFIT ORGANIZATION THAT IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE CENTER HAS ALSO BEEN CLASSIFIED AS AN ENTITY THAT IS NOT A PRIVATE FOUNDATION WITHIN THE MEANING OF SECTION 509(A) AND QUALIFIES FOR DEDUCTIBLE CONTRIBUTIONS AS PROVIDED IN SECTION 170(B)(1)(A)(VI). THE CENTER IS ALSO EXEMPT FROM ILLINOIS SALES TAXES, ILLINOIS REAL ESTATE TAXES AND FEDERAL UNEMPLOYMENT TAX. THE CENTER HAS ELECTED THE REIMBURSEMENT METHOD FOR ILLINOIS

Part XIII Supplemental Information *(continued)*

UNEMPLOYMENT TAX AND HAS ESTABLISHED AN ESTIMATE OF THE LIABILITY TOTALING \$32,793 AND \$27,212 AT JUNE 30, 2019 AND 2018, RESPECTIVELY. THE CENTER HAD NO UNRELATED BUSINESS INCOME FOR THE YEARS ENDED JUNE 30, 2019 AND 2018, AND NO INCOME TAX PROVISIONS HAVE BEEN RECORDED.

PUBLIC DISCLOSURE

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		FALL BENEFIT (event type)	SPRING LUNCHEON (event type)	2 (total number)	
Revenue	1 Gross receipts	201,251.	81,000.	76,348.	358,599.
	2 Less: Contributions	146,020.	65,440.	29,495.	240,955.
	3 Gross income (line 1 minus line 2)	55,231.	15,560.	46,853.	117,644.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	45,149.	20,833.	18,598.	84,580.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				84,580.
	11 Net income summary. Subtract line 10 from line 3, column (d)				33,064.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV Supplemental Information (continued)

PUBLIC DISCLOSURE

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

THE JOSSELYN CENTER, NFP

Employer identification number

36-2217996

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2018

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Area for supplemental information with horizontal lines. A large diagonal watermark reading "PUBLIC DISCLOSURE" is overlaid across the page.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018

**Open To Public
Inspection**

Name of the organization

THE JOSSELYN CENTER, NFP

Employer identification number

36-2217996

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total \$

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
DENISE NASH	FAMILY MEMBER	18,110.	CONSULTING		X

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: DENISE NASH

(D) DESCRIPTION OF TRANSACTION: CONSULTING AND EMPLOYMENT

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

THE JOSSELYN CENTER, NFP

Employer identification number

36-2217996

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ADULTS AND FAMILIES BASED ON A SLIDING FEE SCALE.

FORM 990, PART VI, SECTION A, LINE 2:

DENISE NASH IS A FAMILY MEMBER AND WAS AN EMPLOYEE.

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

THE PRESIDENT AND DIRECTOR OF OPERATIONS REVIEW THE 990, AND SEND A COPY TO
VOTING MEMBERS OF THE BOARD PRIOR TO FILING

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

CONFLICT OF INTEREST STATEMENTS ARE COMPLETED ANNUALLY BY THE BOARD OF
DIRECTORS AND MONITORED BY THE PRESIDENT.

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

THE BOARD OF DIRECTORS ANNUALLY REVIEW AND DETERMINE THE PRESIDENT'S BASE
COMPENSATION.

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST
POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. THE
FINANCIAL STATEMENTS ARE ALSO MADE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

FORM 990, PART XII, LINE 2C:

THE PROCESS FOR OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT
ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR.

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

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization

THE JOSSELYN CENTER, NFP

Employer identification number

36-2217996

PUBLIC DISCLOSURE

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
45	BUILDING	12/31/70	SL	38.00		16	132,717.				132,717.	132,717.		0.	132,717.
46	BUILDING	08/23/99	SL	10.00		16	11,117.				11,117.	11,117.		0.	11,117.
47	(D)WATER HEATER	12/09/99	SL	10.00		16	585.				585.	585.		0.	585.
48	PAVEMENT REPLACEMENT	10/12/11	SL	15.00		16	20,355.				20,355.	9,160.		1,357.	10,517.
49	4 INTERIOR FIRE DOORS	01/10/12	SL	15.00		16	3,869.				3,869.	1,676.		258.	1,934.
50	56 THEMASTAR PELLA WINDOWS	06/30/13	SL	40.00		16	32,675.				32,675.	4,085.		817.	4,902.
	* 990 PAGE 10 TOTAL BUILDINGS						201,318.				201,318.	159,340.		2,432.	161,772.
	FURNITURE & FIXTURES														
18	CHAIR	07/31/80	SL	5.00		16	3,955.				3,955.	3,955.		0.	3,955.
19	FURN & FIXW/U	12/22/87	SL	5.00		16	51,163.				51,163.	51,163.		0.	51,163.
20	PHONE	05/01/89	SL	10.00		16	19,599.				19,599.	19,599.		0.	19,599.
21	FURNISHINGS	06/30/95	ADS	5.00		HY17	963.				963.	963.		0.	963.
22	OFFICE EQUIP	06/30/95	ADS	5.00		HY17	599.				599.	599.		0.	599.
23	OFFICE EQUIP	12/31/95	ADS	5.00		HY17	4,434.				4,434.	4,434.		0.	4,434.
24	DOOR CHIMES	11/04/97	SL	5.00		16	925.				925.	925.		0.	925.
25	VARIOUS FURNITURE	06/30/98	SL	5.00		16	10,000.				10,000.	10,000.		0.	10,000.
26	PHONE SYSTEM	10/13/98	SL	10.00		16	18,735.				18,735.	18,735.		0.	18,735.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
27	TELEPHONE EQUIPMENT	08/23/99	SL	5.00		16	2,082.				2,082.	2,082.		0.	2,082.
28	2 FIVE DRAWER LATERAL FILES	12/08/00	SL	10.00		16	1,511.				1,511.	1,511.		0.	1,511.
29	RELOCATE WORKSTATIONS	12/29/00	SL	10.00		16	2,151.				2,151.	2,151.		0.	2,151.
30	INSTALL 8 WORKSTATIONS	12/30/00	SL	10.00		16	1,663.				1,663.	1,663.		0.	1,663.
31	CONVENTION TRACING SOFTWARE	01/17/01	SL	3.00		16	2,175.				2,175.	2,175.		0.	2,175.
32	8 DELUX FOLDING TABLES	11/01/01	SL	10.00		16	870.				870.	870.		0.	870.
33	CUSTOMIZED INFORMATION SYSTEM SOFTWARE	09/01/02	SL	3.00		16	15,000.				15,000.	15,000.		0.	15,000.
34	50 CONFERENCE ROOM CHAIRS	05/23/05	SL	5.00		16	3,292.				3,292.	3,292.		0.	3,292.
35	SHREDDER	11/02/06	SL	7.00		16	1,350.				1,350.	1,350.		0.	1,350.
36	FOLDING MACHINE	11/02/06	SL	5.00		16	1,499.				1,499.	1,499.		0.	1,499.
37	TOSHIBA 42HL67 TV LCD 720P	04/17/07	SL	5.00		16	1,246.				1,246.	1,246.		0.	1,246.
38	SUMP PUMP	11/26/08	SL	10.00		16	1,850.				1,850.	1,773.		77.	1,850.
39	(D)CENTER OFFICE AIR CONDITIONER UNIT	02/15/12	SL	7.00		16	3,471.				3,471.	3,182.		289.	3,471.
40	6 SINGLE-SEAT LEG BASE DESIGN (BOURBON CHE	03/22/13	SL	7.00		16	3,055.				3,055.	2,291.		436.	2,727.
41	TWO-SEAT LEG BASE DESIGN (BOURBON CHERRY)	05/30/13	SL	7.00		16	792.				792.	575.		113.	688.
42	SERVER HP PROUANT DL360P GENA XEON E52E	06/13/13	SL	5.00		16	19,688.				19,688.	19,688.		0.	19,688.
43	CISCO SWITCH SG300-52	06/30/13	SL	5.00		16	1,041.				1,041.	1,041.		0.	1,041.
44	CUSTOM SOFTWARE	01/31/14	SL	5.00		16	30,000.				30,000.	26,500.		3,500.	30,000.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
104	FURNITURE & EQUIPMENT	07/01/17	SL	5.00		16	72,554.				72,554.	14,511.		14,511.	29,022.
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES						275,663.				275,663.	212,773.		18,926.	231,699.
	LAND														
1	LAND	06/30/70		.000	HY	16	36,877.				36,877.			0.	
58	LAND - 1779 MAPLE	07/01/17	NC	.000	HY		52,130.				52,130.			0.	
	* 990 PAGE 10 TOTAL LAND						89,007.				89,007.	0.		0.	0.
	OTHER														
62	WEBSITE	10/31/17	SL	3.00		16	9,125.				9,125.	2,028.		3,042.	5,070.
	* 990 PAGE 10 TOTAL OTHER						9,125.				9,125.	2,028.		3,042.	5,070.
	* 990 PAGE 10 TOTAL -						575,113.				575,113.	374,141.		24,400.	398,541.
	FURNITURE & FIXTURES														
100	FURNITURE & EQUIPMENT	07/01/18	SL	5.00		16	1,900.				1,900.			380.	380.
101	FURNITURE & EQUIPMENT	07/01/18	SL	5.00		16	8,955.				8,955.			1,791.	1,791.
102	FURNITURE & EQUIPMENT	07/01/18	SL	5.00		16	8,955.				8,955.			1,791.	1,791.
107	FURNITURE & EQUIPMENT - 1779 MAPLE	01/31/19	SL	7.00		16	41,139.				41,139.			2,449.	2,449.
108	FURNITURE & EQUIPMENT - 401 CENTRAL	06/30/19	SL	7.00		16	86,460.				86,460.			0.	
109	HP LAPTOP	06/30/19	SL	5.00		16	1,340.				1,340.			0.	
116	REFRIGERATOR - 405 CENTRAL	05/01/19	SL	5.00		16	8,200.				8,200.			273.	273.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
117	FURNITURE & FIXTURES - 405 CENTRAL	05/01/19	SL	7.00		16	16,263.				16,263.			387.	387.
118	MONITOR - 405 CENTRAL	05/01/19	SL	7.00		16	2,820.				2,820.			67.	67.
119	LAN FURNITURE & FIXTURES	05/01/19	SL	7.00		16	49,469.				49,469.			1,178.	1,178.
120	HENRICKSEN FURNITURE & FIXTURES	05/01/19	SL	7.00		16	50,566.				50,566.			1,204.	1,204.
121	ICEBURG FURNITURE & FIXTURES	06/30/19	SL	7.00		16	39,870.				39,870.			0.	
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES						315,937.				315,937.	0.		9,520.	9,520.
	* 990 PAGE 10 TOTAL -						315,937.				315,937.	0.		9,520.	9,520.
	OTHER														
2	BUILDING IMPROVEMENT	01/02/91	SL	16.50		16	6,000.				6,000.	6,000.		0.	6,000.
3	BUILDING IMPROVEMENT	01/22/91	SL	16.50		16	3,000.				3,000.	3,000.		0.	3,000.
4	(D)CONFERENCE ROOM	06/30/95	SL	40.00		16	8,904.				8,904.	5,139.		130.	5,269.
5	ROOF	06/30/95	SL	40.00		16	5,500.				5,500.	3,174.		138.	3,312.
6	TUCKPOINTING	12/31/95	SL	40.00		16	8,230.				8,230.	4,647.		206.	4,853.
7	(D)CENTER OFFICE AIR CONDITIONER DUCT WORK	06/09/05	SL	15.00		16	4,854.				4,854.	4,234.		81.	4,315.
8	(D)SANYO AIR CONDITIONER	06/25/07	SL	15.00		16	3,196.				3,196.	2,344.		53.	2,397.
9	(D)WATER FOUNTAIN	10/09/08	SL	10.00		16	1,045.				1,045.	1,019.		26.	1,045.
10	ALUMINUM FRAME AND DOOR SYSTEM	09/01/10	SL	40.00		16	11,044.				11,044.	2,163.		276.	2,439.
11	COMPUTER WIRING	08/10/11	SL	15.00		16	10,591.				10,591.	4,884.		706.	5,590.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
12	(D)TWO SPLIT HVAC SYSTEMS	10/30/12	SL	15.00		16	32,129.				32,129.	12,138.		1,428.	13,566.
13	INSTALL 20AMP CIRCUIT AND OUTLET IN COMPUTER 1	09/24/14	SL	5.00		16	1,136.				1,136.	852.		227.	1,079.
14	AIR CONDITIONER FOR COMPUTER ROOM	09/24/14	SL	15.00		16	1,225.				1,225.	307.		82.	389.
15	ROOF (EAST SIDE)	11/03/14	SL	40.00		16	7,986.				7,986.	732.		200.	932.
16	INSTALL AMP CIRCUIT AND OUTLET IN RECORDS ROOM	07/21/15	SL	15.00		16	2,310.				2,310.	449.		154.	603.
17	(D)AIR CONDITIONER FOR RECORDS ROOM	07/21/15	SL	40.00		16	5,265.				5,265.	384.		33.	417.
59	BUILDING IMPROVEMENTS	07/01/17	SL	15.00		16	42,041.				42,041.	2,803.		2,803.	5,606.
60	BUILDING IMPROVEMENTS	07/01/17	SL	15.00		16	121,733.				121,733.	8,116.		8,116.	16,232.
61	BUILDING IMPROVEMENTS	07/01/17	SL	15.00		16	10,700.				10,700.	713.		713.	1,426.
	* 990 PAGE 10 TOTAL OTHER						286,889.				286,889.	63,098.		15,372.	78,470.
	* 990 PAGE 10 TOTAL -						286,889.				286,889.	63,098.		15,372.	78,470.
	BUILDINGS														
57	BUILDING - 1779 MAPLE	07/01/17	SL	40.00		16	230,676.				230,676.	5,767.		5,767.	11,534.
106	BUILDING IMPROVEMENTS - 1779 MAPLE	01/31/19	SL	5.00		16	7,428.				7,428.			619.	619.
	* 990 PAGE 10 TOTAL BUILDINGS						238,104.				238,104.	5,767.		6,386.	12,153.
	* 990 PAGE 10 TOTAL -						238,104.				238,104.	5,767.		6,386.	12,153.
	BUILDINGS														
69	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	900.				900.			60.	60.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
70	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,800.				1,800.			120.	120.
72	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	6,974.				6,974.			465.	465.
73	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	420.				420.			28.	28.
74	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	554.				554.			37.	37.
75	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,515.				1,515.			101.	101.
76	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,000.				1,000.			67.	67.
77	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	10,064.				10,064.			671.	671.
78	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	4,916.				4,916.			328.	328.
79	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	10,223.				10,223.			682.	682.
80	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	8,045.				8,045.			536.	536.
81	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	5,000.				5,000.			333.	333.
82	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,325.				1,325.			88.	88.
83	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	12,029.				12,029.			802.	802.
84	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	28.				28.			2.	2.
85	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	78.				78.			5.	5.
86	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	3,473.				3,473.			232.	232.
87	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,292.				1,292.			86.	86.
88	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	3,500.				3,500.			233.	233.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
89	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,800.				1,800.			120.	120.
90	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	2,000.				2,000.			133.	133.
91	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	5.00		16	10,350.				10,350.			2,070.	2,070.
92	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	5.00		16	3,500.				3,500.			700.	700.
93	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	5.00		16	2,875.				2,875.			575.	575.
94	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	40.00		16	2,100.				2,100.			53.	53.
95	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	40.00		16	1,292.				1,292.			32.	32.
96	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	16.50		16	1,544.				1,544.			94.	94.
97	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	16.50		16	14,000.				14,000.			848.	848.
98	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	16.50		16	1,260.				1,260.			76.	76.
99	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	16.50		16	10,047.				10,047.			609.	609.
103	DUPLICATE PAYMENT			.000	HY	16	-4,772.				-4,772.			0.	
110	BUILDING IMPROVEMENTS - 405 CENTRAL	06/01/19	SL	40.00		16	724,012.				724,012.			1,508.	1,508.
111	BUILDING IMPROVEMENTS - ELEVATOR	07/01/19	SL	40.00		16	342,940.				342,940.			0.	
112	IT/PHONE SYSTEMS - 1779 MAPLE	07/30/18	SL	5.00		16	3,500.				3,500.			642.	642.
113	EXTERIOR FIXTURES - 1779 MAPLE	09/30/18	SL	7.00		16	1,289.				1,289.			138.	138.
114	PARKING LOT - 1779 MAPLE	09/18/18	SL	15.00		16	34,026.				34,026.			1,701.	1,701.
115	SPRINKLER - 1779 MAPLE	11/16/18	SL	5.00		16	2,600.				2,600.			303.	303.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
122	BUILDING IMPROVEMENTS	05/01/19	SL	5.00		16	2,678.				2,678.			89.	89.
	* 990 PAGE 10 TOTAL BUILDINGS						1,230,177.				1,230,177.	0.		14,567.	14,567.
	OTHER														
63	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	24,611.				24,611.			1,641.	1,641.
64	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	2,869.				2,869.			191.	191.
65	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,328.				1,328.			89.	89.
66	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	7,750.				7,750.			517.	517.
67	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	900.				900.			60.	60.
68	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	256.				256.			17.	17.
	* 990 PAGE 10 TOTAL OTHER						37,714.				37,714.	0.		2,515.	2,515.
	* 990 PAGE 10 TOTAL -						1,267,891.				1,267,891.	0.		17,082.	17,082.
	* GRAND TOTAL 990 PAGE 10 DEPR						2,683,934.				2,683,934.	443,006.		72,760.	515,766.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						1,092,678.			0.	1,092,678.	443,006.			488,545.
	ACQUISITIONS						1,248,316.			0.	1,248,316.	0.			27,221.
	DISPOSITIONS						59,449.			0.	59,449.	29,025.			31,065.
	ENDING BALANCE						2,281,545.			0.	2,281,545.	413,981.			484,701.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FORM 990 PAGE 10

990

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No. 1545-0687

2018

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019.

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

A <input type="checkbox"/> Check box if address changed		Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) THE JOSSELYN CENTER, NFP		D Employer identification number (Employees' trust, see instructions.) 36-2217996
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)			Number, street, and room or suite no. If a P.O. box, see instructions. 405 CENTRAL AVENUE		E Unrelated business activity code (See instructions.)
			City or town, state or province, country, and ZIP or foreign postal code NORTHFIELD, IL 60093		
C Book value of all assets at end of year 5,880,216.			F Group exemption number (See instructions.) ▶		
		G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust			

H Enter the number of the organization's unrelated trades or businesses. **▶ 1** Describe the only (or first) unrelated trade or business here **▶ SEE STATEMENT 1**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. **▶**

J The books are in care of **▶ KENNETH WIERSUM** Telephone number **▶ 847-441-5600**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales		c Balance ▶	1c			
b Less returns and allowances			2			
2 Cost of goods sold (Schedule A, line 7)			3			
3 Gross profit. Subtract line 2 from line 1c			4a			
4a Capital gain net income (attach Schedule D)			4b			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4c			
c Capital loss deduction for trusts			5			
5 Income (loss) from a partnership or an S corporation (attach statement)			6			
6 Rent income (Schedule C)			7			
7 Unrelated debt-financed income (Schedule E)			8			
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			9			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			10			
10 Exploited exempt activity income (Schedule I)			11			
11 Advertising income (Schedule J)			12			
12 Other income (See instructions; attach schedule)			13	0.		
13 Total. Combine lines 3 through 12						

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
14 Compensation of officers, directors, and trustees (Schedule K)		14	
15 Salaries and wages		15	
16 Repairs and maintenance		16	
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	
20 Charitable contributions (See instructions for limitation rules)		20	
21 Depreciation (attach Form 4562)	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	22b	
23 Depletion		23	
24 Contributions to deferred compensation plans		24	
25 Employee benefit programs		25	
26 Excess exempt expenses (Schedule I)		26	
27 Excess readership costs (Schedule J)		27	
28 Other deductions (attach schedule)		28	
29 Total deductions. Add lines 14 through 28		29	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	0.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		31	
32 Unrelated business taxable income. Subtract line 31 from line 30		32	0.

Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	0.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	0.

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	0.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	0.

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	0.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	121.
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other	50g	
51	Total payments. Add lines 50a through 50g	51	121.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	121.
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>	55	121.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Sign Here

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

Signature of officer _____ Date _____ **PRESIDENT**
Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	BEN DARCY	BEN DARCY	05/08/20		P00081992
	Firm's name WIPFLI LLP	Firm's EIN 39-0758449			
	Firm's address 100 TRI-STATE INTERNATIONAL STE 300 LINCOLNSHIRE, IL 60069	Phone no. 847.941.0100			

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► N/A

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b					
5	Total. Add lines 1 through 4b	5					

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 0.	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►

(b) Total deductions.

Enter here and on page 1, Part I, line 6, column (B) ... ►

0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8			0.	0.

Form 990-T (2018)

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization

(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
Totals		0.	0.			0.

Schedule J - Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form 990-T (2018)

FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT 1
------------	---	-------------

THE ORGANIZATION DOES NOT HAVE ANY UNRELATED BUSINESS ACTIVITY.

TO FORM 990-T, PAGE 1

PUBLIC DISCLOSURE

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Enter filer's identifying number	
		Employer identification number (EIN) or	
File by the due date for filing your return. See instructions.	THE JOSSELYN CENTER, NFP	36-2217996	
	Number, street, and room or suite no. If a P.O. box, see instructions. 405 CENTRAL AVENUE	Social security number (SSN)	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NORTHFIELD, IL 60093		

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

0	1
---	---

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

KENNETH WIERSUM

- The books are in the care of ► **405 CENTRAL AVENUE - NORTHFIELD, IL 60093**
Telephone No. ► **847-441-5600** Fax No. ► _____

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

- 1 I request an automatic 6-month extension of time until **MAY 15, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year _____ or
► ☒ tax year beginning **JUL 1, 2018**, and ending **JUN 30, 2019**.

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

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

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

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

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Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. THE JOSSELYN CENTER, NFP	Enter filer's identifying number
		Employer identification number (EIN) or 36-2217996
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 405 CENTRAL AVENUE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NORTHFIELD, IL 60093	

Enter the Return Code for the return that this application is for (file a separate application for each return) **0 7**

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

KENNETH WIERSUM

- The books are in the care of ► **405 CENTRAL AVENUE - NORTHFIELD, IL 60093**
Telephone No. ► **847-441-5600** Fax No. ► _____

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

- 1 I request an automatic 6-month extension of time until **MAY 15, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year _____ or
► ☒ tax year beginning **JUL 1, 2018**, and ending **JUN 30, 2019**.

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

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	121.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	121.

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

The Josselyn Center, NFP

Financial Statements

Years ended June 30, 2019 and 2018



THE
JOSSELYN
CENTER

At The Center of Mental Health and Hope

WIPFLi^{LLP}
CPAs and Consultants

Independent Auditor's Report

To the Board of Directors
The Josselyn Center, NFP
Northfield, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of The Josselyn Center, NFP, which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years 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; 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Josselyn Center, NFP as of June 30, 2019 and 2018, and changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

**Emphasis of Matter**

As discussed in Note 1 to the financial statements, The Josselyn Center, NFP adopted the amendments in the Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities - Presentation of Financial Statements for Not-for-Profit Entities*, as of and for the year ended June 30, 2019. The amendments have been applied on a retrospective basis with the exception of the omission of certain information as permitted by the ASU.

Wipfli LLP

Lincolnshire, Illinois
January 24, 2020

PUBLIC DISCLOSURE

The Josselyn Center, NFP

Statements of Financial Position

<i>June 30,</i>	2019	2018
ASSETS		
Current assets:		
Cash	\$ 91,083	\$ 87,339
Investments	442,344	323,971
Grants receivable	318,036	304,542
Pledges receivable	406,500	244,500
Pledges receivable - In-kind	-	39,870
Accounts receivable DHS	43,821	44,260
Client receivables (net of allowance of \$5,000 in 2019 and 2018)	111,268	197,010
Interest receivable	2,067	2,067
Prepaid expenses	20,583	41,322
Total current assets	1,435,702	1,284,881
Property and equipment:		
Land	89,007	89,007
Building and improvements	1,934,726	857,455
Equipment and furnishings	591,625	313,747
Total property and equipment	2,615,358	1,260,209
Less accumulated depreciation	482,293	425,022
Net property and equipment	2,133,065	835,187
Other assets:		
Website (net of amortization of \$3,042 in 2019 and \$507 in 2018)	4,055	8,618
Pledges receivable long-term (net of allowance of \$25,660 in 2019 and 2018)	196,149	341,254
Assets limited as to use:		
Donor-designated	1,822,506	1,822,506
Board-designated	288,740	277,836
Total other assets	2,311,450	2,450,214
TOTAL ASSETS	\$ 5,880,217	\$ 4,570,282

The Josselyn Center, NFP

Statements of Financial Position

June 30,	2019	2018
LIABILITIES AND NET ASSETS		
Liabilities:		
Lines of credit	\$ 917,252	\$ 232,335
Accounts payable and accrued liabilities	169,918	244,980
Total liabilities	1,087,170	477,315
Net assets:		
Without donor restrictions:		
Operating	(399,394)	(31,704)
Board-designated endowment funds	288,740	277,836
Invested in property and equipment and website	2,137,120	843,805
With donor restrictions	2,766,581	3,003,030
Total net assets	4,793,047	4,092,967
TOTAL LIABILITIES AND NET ASSETS	\$ 5,880,217	\$ 4,570,282

See accompanying notes to financial statements.

The Josselyn Center, NFP

Statements of Activities and Changes in Net Assets

	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<i>Years Ended June 30,</i>						
Public support and revenue:						
Contributions	\$ 295,807	\$ 976,313	\$ 1,272,120	\$ 210,404	\$ 1,091,320	\$ 1,301,724
Client and education fees - Third party pay	1,207,520	-	1,207,520	1,096,384	-	1,096,384
Client and education fees - Self pay	104,594	-	104,594	114,787	-	114,787
Government grants	182,320	509,650	691,970	193,546	297,313	490,859
Investment income, net	129,277	-	129,277	117,420	-	117,420
Special events (net of expenses of \$84,580 in 2019 and \$107,222 in 2018)	274,019	-	274,019	233,333	-	233,333
In-kind contributions	227,218	-	227,218	132,674	-	132,674
United Way support	-	20,500	20,500	-	25,000	25,000
Net assets released from restrictions	1,742,912	(1,742,912)	-	799,203	(799,203)	-
Total support and revenue	4,163,667	(236,449)	3,927,218	2,897,751	614,430	3,512,181
Expenses:						
Program services	2,484,515	-	2,484,515	1,934,678	-	1,934,678
Management and general	328,015	-	328,015	270,120	-	270,120
Fundraising	414,608	-	414,608	327,780	-	327,780
Total expenses	3,227,138	-	3,227,138	2,532,578	-	2,532,578
Changes in net assets	936,529	(236,449)	700,080	365,173	614,430	979,603
Net assets at beginning of year	1,089,937	3,003,030	4,092,967	724,764	2,388,600	3,113,364
Net assets - End of year	\$ 2,026,466	\$ 2,766,581	\$ 4,793,047	\$ 1,089,937	\$ 3,003,030	\$ 4,092,967

See accompanying notes to financial statements.

The Josselyn Center, NFP
Statements of Functional Expenses
Year Ended June 30, 2019 (with comparative 2018 totals)

	Program Services	Supporting Services			2019		2018	
		Management and General	Fundraising	Total Supporting Services	Total	%	Total	%
Salaries and consultants	\$ 1,794,622	\$ 120,241	\$ 333,783	\$ 454,024	\$ 2,248,646	69.7	\$ 1,812,325	71.5
Employee health insurance	108,902	(2,109)	1,190	(919)	107,983	3.3	95,142	3.8
Payroll taxes	98,497	25,827	14,031	39,858	138,355	4.3	103,577	4.1
Retirement contributions	30,119	8,713	-	8,713	38,832	1.2	26,918	1.1
Total salaries and related expenses	2,032,140	152,672	349,004	501,676	2,533,816	78.5	2,037,962	80.5
Board expenses	-	528	(504)	24	24	0.0	1,169	0.0
Social committee	1,443	801	70	871	2,314	0.1	3,187	0.1
Professional fees	72,729	51,805	3,399	55,204	127,933	3.8	106,201	4.2
Supplies	55,489	12,623	7,531	20,154	75,643	2.3	63,375	2.5
Printing	10,374	1,279	12,762	14,041	24,415	0.8	22,235	0.9
Telephone	20,707	86	760	846	21,553	0.7	21,187	0.8
Postage and shipping	1,290	355	681	1,036	2,326	0.1	5,760	0.2
Occupancy	63,113	9,053	13,004	22,057	85,170	2.6	61,184	2.4
Community education services	3,270	1,827	112	1,939	5,209	0.2	1,136	0.0
Local transportation	2,565	308	196	504	3,069	0.1	1,773	0.1
Membership dues	6,147	7,296	2,218	9,514	15,661	0.5	7,409	0.3
Equipment rent, repairs, and maintenance	18,960	1,096	286	1,382	20,342	0.6	15,833	0.6
Charge card fees	-	9,378	-	9,378	9,378	0.3	15,970	0.6
Insurance	69,207	8,650	-	8,650	77,857	2.4	65,850	2.6
Staff development	5,167	3,219	750	3,969	9,136	0.3	8,071	0.3
Bad debt expense	-	-	-	-	-	0.0	17,010	0.7
Loss on disposal of assets	23,448	3,630	1,053	4,683	28,131	0.9	-	0.0
Other	23,619	48,592	19,798	68,390	92,009	2.9	42,423	1.7
Total other expenses before depreciation	377,528	160,526	62,116	222,642	600,170	18.5	459,773	18.2
Depreciation of building and equipment	77,643	12,021	3,488	15,509	93,152	2.9	34,843	1.4
2019 total expenses	\$ 2,487,311	\$ 325,219	\$ 414,608	\$ 739,827	\$ 3,227,138	100.0	\$ 2,532,578	100.0
2018 total expenses	\$ 1,934,678	\$ 270,120	\$ 327,780	\$ 597,900	\$ 2,532,578	100.0		

See accompanying notes to financial statements.

The Josselyn Center, NFP
Statements of Functional Expenses
Year Ended June 30, 2018

	Supporting Services				2018	
	Program Services	Management and General	Fundraising	Total Supporting Services	Total	%
Salaries and consultants	\$ 1,422,380	\$ 164,027	\$ 225,918	\$ 389,945	\$ 1,812,325	71.5
Employee health insurance	97,194	95	(2,147)	(2,052)	95,142	3.8
Payroll taxes	81,293	11,844	10,440	22,284	103,577	4.1
Retirement contributions	19,654	6,344	920	7,264	26,918	1.1
Total salaries and related expenses	1,620,521	182,310	235,131	417,441	2,037,962	80.5
Board expenses	550	129	490	619	1,169	0.0
Social committee	1,019	1,403	765	2,168	3,187	0.1
Professional fees	69,661	25,988	10,552	36,540	106,201	4.2
Supplies	44,747	5,363	13,265	18,628	63,375	2.5
Printing	6,610	260	15,365	15,625	22,235	0.9
Telephone	17,161	636	3,390	4,026	21,187	0.8
Postage and shipping	1,827	90	3,843	3,933	5,760	0.2
Occupancy	45,502	6,631	9,051	15,682	61,184	2.4
Community education services	322	804	10	814	1,136	0.0
Local transportation	1,486	287	-	287	1,773	0.1
Membership dues	5,689	255	1,465	1,720	7,409	0.3
Equipment rent, repairs, and maintenance	14,141	338	1,354	1,692	15,833	0.6
Charge card fees	-	15,970	-	15,970	15,970	0.6
Insurance	56,287	8,246	1,317	9,563	65,850	2.6
Staff development	2,756	5,315	-	5,315	8,071	0.3
Bad debt expense	-	-	17,010	17,010	17,010	0.7
Other	16,185	15,364	10,874	26,238	42,423	1.7
Total other expenses before depreciation	283,943	87,079	88,751	175,830	459,773	18.2
Depreciation of building and equipment	30,214	731	3,898	4,629	34,843	1.4
2018 total expenses	\$ 1,934,678	\$ 270,120	\$ 327,780	\$ 597,900	\$ 2,532,578	100.0
2017 Total Expenses	\$ 1,558,742	\$ 174,808	\$ 201,403	\$ 376,211	\$ 1,934,953	100.0

See accompanying notes to financial statements.

The Josselyn Center, NFP

Statements of Cash Flows

Years Ended June 30,	2019	2018
Cash flows from operating activities:		
Changes in net assets	\$ 700,080	\$ 979,603
Adjustment to reconcile changes in net assets to net cash from operating activities:		
Depreciation and amortization	93,152	34,843
Bad debt expense	-	17,010
Receipt of in-kind contribution - Property and equipment	(267,088)	(72,554)
Realized loss on disposal of assets	28,131	-
Donated stock	(10,439)	-
Net realized gain on sale of investments	(35,262)	(20,787)
Net unrealized gain on investments	(55,915)	(66,050)
Changes in operating assets and liabilities:		
Grants receivables	(13,494)	6,368
Accounts receivable DHS	439	(18,165)
Client receivables	85,742	58,743
Pledges receivable	(16,895)	(356,230)
Pledges receivable - In-kind	39,870	(39,870)
Prepaid expenses	20,739	37,520
Accounts payable and accrued liabilities	(75,062)	109,486
Net cash from operating activities	493,998	669,917
Cash flows from investing activities:		
Purchase of property and equipment	(1,147,510)	(501,504)
Purchase of investments including expenses	(302,333)	(323,703)
Proceeds from sale of investments	274,672	292,145
Net cash from investing activities	(1,175,171)	(533,062)
Cash flow from financing activities:		
Lines of credit	684,917	(104,111)
Net change in cash	3,744	32,744
Cash, beginning of year	87,339	54,595
Cash, end of year	\$ 91,083	\$ 87,339
Supplemental disclosures of cash flow information		
Interest	\$ 30,485	\$ 12,183

See accompanying notes to financial statements.

The Josselyn Center, NFP

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Organization

The Josselyn Center, NFP (the "Center"), a not-for-profit corporation, is dedicated to providing mental health services that make lives better for their clients, their families, and the community. The Center is accredited by CARF, the Commission on Accreditation of Rehabilitation Facilities, for adult and child and adolescent outpatient mental health programs.

Basis of Accounting

The financial statements of the Center have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (GAAP).

Basis of Presentation

The Center is required to report information regarding its financial position and activities according to two classes of net assets. A definition and description of each class follows:

Net Assets Without Donor Restriction - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. Net assets without donor restrictions may be designated for specific purposes by the board of directors.

Net Assets With Donor Restriction - Net assets subject to donor- or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

As of June 30, 2019 and 2018, the Center held \$2,766,581 and \$3,003,030 net assets with donor restrictions, respectively.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Estimates and assumptions may also affect disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses. Accordingly, actual results could differ from those estimates.

Revenue and Expense Recognition

Contributions, which include unconditional pledges, are recognized as revenues in the period received or promised. Conditional contributions are recorded when the conditions have been met. Contributions are considered to be without donor restriction, unless specifically restricted by the donor.

The Josselyn Center, NFP

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue and Expense Recognition (Continued)

Unconditional pledges that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. The interest rate used in computing the discount of the estimated future cash flows was 4.50% for pledges received in the years ended June 30, 2019 and 2018. An allowance for uncollectible contributions receivable is provided based on management's judgment, including such factors as prior collection history, type of contribution, and nature of fundraising activity.

The Center reports contributions in the with donor restriction class if they are received with donor stipulations as to their use. When a donor restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, contributions with donor restrictions are released and reclassified to without donor restrictions in the statement of activities and changes in net assets. Donor-restricted contributions are initially reported in net assets with donor restrictions.

The Center recognizes client revenue associated with services provided to patients who have third-party coverage on the basis of contractual rates for the services rendered. Certain third-party payor reimbursement agreements are subject to audit and retrospective adjustments.

For uninsured patients, the Center recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). On the basis of historical experience, a significant portion of the Center's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the Center records a provision for bad debts related to uninsured patients for the period the services are provided. This provision is offset by recoveries of amounts previously written off.

Gains and losses from investments and other assets and liabilities are reported as increases or decreases in the without donor restriction class unless explicit donor stipulation or law restricts their use.

Contributions and Grants

All contributions are considered net assets without donor restrictions unless specifically restricted by the donor. Grants and other contributions are reported as net assets with donor restriction if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restrictions. Contributions and grants with restrictions that are met in the same period as receipt are reported as support without donor restrictions.

The Josselyn Center, NFP

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Grants, Accounts, and Client Receivables

Grants and accounts receivable arise in the normal course of operations. It is the policy of the Center's management to review the outstanding accounts receivable on a regular basis, as well as at year-end, review bad debt and other write-offs experienced in the past, and establish an allowance for doubtful accounts. The allowance for doubtful accounts at June 30, 2019 and 2018, was \$5,000.

Client receivables are recorded net of contractual adjustments and an allowance for doubtful accounts, which reflects management's best estimate of the accounts that will not be collected.

Investments

The Center carries investments at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities.

Investment income and gains restricted by donors are reported as increases in the without donor restrictions class if the restrictions are met (either a stipulated time period ends or a purpose restriction is accomplished) in the reporting period in which the income and gains are recognized.

Donated assets are recorded at fair value at the date of donation or, if sold, immediately after receipt, at the amount of sales proceeds received (which are considered a fair measure of the value at the date of donation). Those investments for which fair value is not readily determinable are carried at cost or, if donated, at fair value at the date of donation or, if no value can be estimated, at a nominal value.

Property, Depreciation, and Amortization

Land, building and improvements, and equipment and furnishings are recorded at cost. Major renewals and improvements are capitalized, while replacements, maintenance, and repairs, which do not improve or extend the life of the respective assets, are charged directly to expense. Depreciation is computed on the straight-line method over an estimated useful life of 5-40 years for the building and improvements and 3-10 years for equipment. Website costs are amortized using the straight-line method over an estimated useful life of three years. Depreciation and amortization expense for the years ended June 30, 2019 and 2018, were \$93,152 and \$34,843, respectively.

Impairment of Long-Lived Assets

The Center reviews long-lived assets, including property and equipment and intangible assets, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset and its fair value are less than the carrying amount of that asset. The Center has not recognized any impairment of long-lived assets during 2019 and 2018.

The Josselyn Center, NFP

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as observable inputs, such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists therefore requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Functional Allocation of Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited on estimates made by management. Salaries and related expenses are allocated based on time and effort. Other expenses are allocated based on direct usage or determined by salary allocation.

Income Taxes

The Center is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Center has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi). The Center is also exempt from Illinois sales taxes, Illinois real estate taxes and federal unemployment tax. The Center has elected the reimbursement method for Illinois unemployment tax and has established an estimate of the liability totaling \$32,793 and \$27,212 at June 30, 2019 and 2018, respectively. The Center had no unrelated business income for the years ended June 30, 2019 and 2018, and no income tax provisions have been recorded.

In-kind contributions

Contributions of donated non-cash assets and services are recorded at their fair value in the period received or pledged. In the years ended June 30, 2019 and 2018, the Center received \$227,218 and \$132,674, respectively, of in-kind contributions or in-kind pledges in the form of equipment and furnishings and design services.

Contributions of donated services that create or enhance non-financial assets or that require specialized skills provided by individuals possessing those skills that would need to be purchased if not provided by donation are recorded at their fair values in the period received. The Center receives an insignificant amount of donated services from unpaid volunteers, and no amounts have been recorded.

For the year ended June 30, 2018, the Center had \$39,870 in pledges for furnishings. There were no such pledges as of June 30, 2019.

The Josselyn Center, NFP

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Contingencies

The Center is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its activities. See Note 14 for details regarding a particular legal matter.

Under Section 1404A of the Illinois Unemployment Act, the Center elected to be a reimbursable employer by agreeing, in lieu of paying unemployment contributions, to reimburse the State of Illinois for the actual amount of regular benefits and one-half the amount of extended benefits paid to its former employees who meet the eligibility requirements to receive benefits. The future amounts required to be paid to the State cannot be readily predicted. The amount of reimbursement would depend on the number of the Center's employees who become unemployed, the duration of their unemployment, the number of such employees that will file a claim for benefits, and the amount of weekly and total benefits paid to them. The Center made an effort to evaluate potential liability based on historical claims for unemployment, as well as their knowledge of circumstances of termination or resignation of prior employees. Management accrued \$32,793 and \$27,212 as of June 30, 2019 and 2018, respectively. The actual claims paid out in the future may differ from these estimates.

Change in Accounting Policy

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958)*. This ASU provides certain improvements in financial reporting for not-for-profit organizations and requires changes to net asset classification, enhancements to liquidity presentation and disclosures, presentation of an analysis of expenses by function and by nature, and netting of investment expenses with return, among other changes. The guidance was adopted effective January 1, 2018, and was applied retrospectively. The adoption of ASU No. 2016-14 had no material changes in the presentation of the Center's financial statements.

New Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard supersedes current revenue recognition requirements in FASB Accounting Standards Codification (ASC) Topic 605, *Revenue Recognition*, and most industry-specific guidance. When adopted, the amendments in the ASU must be applied using one of two retrospective methods. ASU No. 2014-09 is effective for nonpublic entities for annual periods beginning after December 15, 2018. The Center believes that this will have no impact on its financial statements or accounting policies.

The Josselyn Center, NFP

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements (Continued)

In June 2018, the FASB issued ASU No. 2018-08, *Not-For-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. This ASU, as amended, clarified its guidance for not-for-profit organizations to help determine when a contribution to a not-for-profit should be accounted as a contribution or an exchange and also decide when a contribution has conditions attached to it. The ASU provide criteria for determining whether the resource provider is receiving commensurate value in return for the resources transferred which, depending on the outcome, determines whether the organization follows contribution guidance or exchange transaction guidance in the revenue recognition and other applicable standards. ASU No. 2018-08 is effective for nonpublic entities for annual periods beginning after December 15, 2018. The Center is still evaluating the impact of the provisions of ASU Topic 958.

Reclassification

Several reclassifications have been made to the prior year balances to conform to the current year presentation. Such reclassifications were made for comparative purposes only and do not restate the prior year financial statements.

Subsequent Events

The Center has evaluated events and transactions for potential recognition or disclosure in the financial statements through January 24, 2020, which is the date the financial statements were available to be issued.

The Josselyn Center, NFP

Notes to Financial Statements

Note 2: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

<i>Years Ended June 30,</i>	2019	2018
Cash	\$ 91,083	\$ 87,339
Investments	2,553,590	2,424,313
Grants receivable - Other	318,036	304,542
Pledges receivable - Current	406,500	244,500
Accounts receivable DHS	43,821	44,260
Client receivables, net	111,268	197,010
Available credit	782,475	767,665
Total financial assets	4,306,773	4,069,629
Less: Board-designated investments	(288,740)	(277,836)
Less: Donor-designated investments	(1,822,506)	(1,822,506)
Less: Capital campaign restrictions - Received	(582,218)	(731,722)
Less: Naming rights restrictions	-	(100,000)
Financial assets available to meet general expenditures within one year	\$ 1,613,309	\$ 1,137,565

The Center's liquidity policy is to maintain financial assets available for general expenditures to meet at least four months of normal operating expenses, depending on planned growth and program development initiatives. Financial assets primarily consist of cash on hand, investments, various current receivables and available credit on two lines of credit. The Center is substantially supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Center must maintain sufficient resources to meet those responsibilities to its donors. Amounts not available also include board-designated investments that can be drawn upon if the governing board approves that action. To help manage unanticipated liquidity needs, the Center has two committed lines of credit with maximum borrowing limits of \$200,000 and \$1,500,000 as of June 30, 2019, and \$200,000 and \$1,000,000 as of June 30, 2018. The total available credit balances for the two lines as of June 30, 2019 and 2018, were \$782,475 and \$767,665.

The Josselyn Center, NFP

Notes to Financial Statements

Note 3: Reimbursement Arrangements With Third-Party Payors

The Center has agreements with third-party payors that provide for reimbursement at amounts which vary from its established rates. A summary of the basis of reimbursement with major third-party payors follows:

Medicare - Services are reimbursed primarily on a prospective payment methodology based upon a patient classification system, or fixed fee schedules.

Medicaid - Services are reimbursed primarily based upon prospectively determined rates.

Other payors - The Center has entered into payment agreements with commercial insurance carriers and health maintenance organizations. The basis for payment to the Center under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determines daily rates.

The health care industry is subject to numerous laws and regulations of federal, state, and local governments. Compliance with these laws and regulations, particularly those relating to the Medicare and Medicaid programs, can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Violation of these laws and regulations could result in the imposition of fines and penalties, as well as repayments of previously billed and collected revenue from patient services.

Note 4: Concentration of Credit Risk

The Center maintains cash balances at financial institutions where the accounts are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. At certain times during the year, cash balances may be in excess of FDIC coverage. Investments and assets limited as to use are not insured. The Center has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

The Center's concentration of credit risk relating to client accounts receivable is limited by the diversity and number of patients and payers. Clients accounts receivable consist of amounts due from commercial insurance companies, governmental programs, private pay, and other third-parties.

The mix of client revenue was as follows:

	2019	2018
Medicare	8 %	10 %
Medicaid, including managed care plans	74 %	73 %
Commercial and other payors	8 %	8 %
Clients (self pay)	10 %	9 %
Total	100 %	100 %

The Josselyn Center, NFP

Notes to Financial Statements

Note 5: Description of Net Assets

Net Assets without Donor Restrictions

Net assets without donor restrictions include all resources over which the Board of Directors has discretionary control. All unrestricted revenue, investment income, and expenses of the Center are included in the revenue and expenses under the without donor restrictions class. This fund also includes board-designated net assets and all fixed assets of the Center.

Board-designated net assets are designated by the Board of Directors and thus may be expended only in accordance with purposes designated by the Board of Directors. Such Board designations are revocable by Board action. Board-designated net assets include the following at June 30, 2019 and 2018:

	2019	2018
Leo T. Murphy Endowment Net Assets - Established from the proceeds of a bequest. The Leo T. Murphy endowment net assets function like an endowment fund to be held for the purpose of defraying, in whole or in part, current operating contributions to a tax deferred annuity plan for employee retirement. Each year the unexpended investment income or loss, including gains or losses, is added to or deducted from these net assets.	\$ 181,334	\$ 174,486
Dottie Palombo Children and Adolescent Service Endowment Net Assets (Dottie Palombo Endowment Net Assets) - Established to accept a gift from Dottie Palombo and the Palombo family, in order to support clinical mental health services to persons under eighteen years of age. Additional contributions shall not be considered earnings and shall remain as capital. The net assets of the Endowment shall not be loaned to any person or entity, nor used to obtain a loan.	107,406	103,350
Total	\$ 288,740	\$ 277,836

Net Assets with Donor Restrictions

Net assets with donor restrictions include all resources which are restricted by donors or which are designated for future periods. Expenditures that meet the donor restrictions are charged to assets without donor restrictions and reflected in the statement of activities as releases from restrictions.

The net assets with donor restrictions at the end of June 30, 2019 and 2018, include funds raised through the Capital Campaign, a drive to raise funds for capital improvements, expansion of services, and building the reserve.

In February 2018, the Center acquired the land and building that it uses as administrative offices; renovation of the building was completed in July 2018. The Center solicited contributions for the facility through the Capital Campaign.

The Josselyn Center, NFP

Notes to Financial Statements

Note 5: Description of Net Assets (Continued)

The Center also intends to renovate their current facility by constructing an elevator, creating accessible restrooms, and renovating the building. Part of the Capital Campaign funds will also be used to implement tele-psychiatry and expanding the on-site living room therapy program. The Center seeks to partner with Lake County agencies to make mental health services accessible. Additionally, the management would like to rebuild the reserve through the Capital Campaign funds.

Net assets with donor restrictions were as follows at June 30, 2019 and 2018:

	2019	2018
Time-restricted	\$ 920,685	\$ 930,166
Naming rights	-	100,000
Capital campaign	23,390	150,358
Halsey Earl Poronto, Grace K. Poronto, and Halsey Earl Poronto, Jr. Memorial		
Endowment Net Assets	1,822,506	1,822,506
Total	\$ 2,766,581	\$ 3,003,030

The Halsey Earl Poronto, Grace K. Poronto, and Halsey Earl Poronto, Jr. Memorial Endowment Net Assets is an endowment bequest with the principal donated amount restricted by the donor. Only income earned from the investment of principal may be used for support of operations. Investment earnings of \$113,884 and \$109,577 are included on the statement of activities and changes in net assets for the years ended June 30, 2019 and 2018, respectively.

Note 6: Investments and Assets Limited as to Use

The investments, except for corporate bonds, itemized below are considered Level 1 investments, which are measured at fair value using the market approach. The market approach values assets at quoted prices in active markets for identical assets. Corporate bonds are considered Level 2 and are valued using quotes from pricing vendors based on the recent trading activity and other observable market data.

The Josselyn Center, NFP

Notes to Financial Statements

Note 6: Investments and Assets Limited as to Use (Continued)

The following are the fair values and original cost of investments and assets limited as to use as of June 30, 2019 and 2018:

	June 30, 2019		
	Cost	Fair Value	Unrealized Gain (Loss)
Cash	\$ 109,803	\$ 109,803	\$ -
Common stock	505,150	792,846	287,696
US equity funds	377,688	328,417	(49,271)
Fixed income funds	1,047,385	1,052,556	5,171
Closed end equity ETF	11,466	10,620	(846)
Mutual funds alternative	259,079	259,348	269
Total	\$ 2,310,571	\$ 2,553,590	\$ 243,019

	June 30, 2018		
	Cost	Fair Value	Unrealized Gain (Loss)
Cash	\$ 84,073	\$ 84,073	\$ -
Common stock	333,891	433,202	99,311
US equity funds	548,940	634,590	85,650
Fixed income funds	872,519	856,352	(16,167)
Closed end equity ETF	17,885	20,838	2,953
Mutual funds alternative	379,901	395,258	15,357
Total	\$ 2,237,209	\$ 2,424,313	\$ 187,104

Investment return for investment securities is summarized as follows:

<i>Years Ended June 30,</i>	2019	2018
Investment income	\$ 60,313	\$ 51,798
Realized gains	35,262	20,787
Unrealized gains	55,915	66,050
Total investment return	151,490	\$ 138,635
Less investment fees	(22,213)	(21,215)
Total investment return net of fees	\$ 129,277	\$ 117,420

The Josselyn Center, NFP

Notes to Financial Statements

Note 7: Client Fees

Consistent with the mission of the Center, care is provided to clients on a sliding fee scale, including providing services to those persons who can not afford health insurance because of inadequate resources or who are underinsured. Clients who meet certain criteria for charity care are provided care without charge or at a reduced rate.

In addition, the Center provides discounts from established charges to self-pay clients on a sliding fee scale and considers these discounts a part of its community benefit. Health care services to patients under government programs, such as Medicaid, are also considered part of the Center's benefit provided to the community, since a substantial portion of such services are reimbursed at amounts less than the costs of providing care.

For the years ended June 30, 2019 and 2018, respectively, 99% and 90% of the clients paid a reduced rate. Client fees range from \$19 to \$130 per hour.

Note 8: Endowment Funds

Endowment funds consist of a donor-restricted endowment fund and funds designated by the Board of Directors to function as endowments.

The Board of Directors has interpreted Illinois's adoption of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment fund absent explicit donor stipulations to the contrary. The Center doesn't have a formal spending policy; however, it classifies as donor restricted net assets (a) the original value of gifts donated to the donor-restricted endowment, (b) the original value of subsequent gifts to the donor-restricted endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund in excess of the original fair value that is not classified in donor-restricted net assets is classified as without donor restrictions net assets until those amounts are appropriated for expenditure in a manner consistent with the standard of prudence prescribed by UPMIFA. If the market value of the donor-restricted net asset at year-end is below the original fair value, the deficit is recorded as a donor restricted unrealized loss.

Endowment funds are invested in cash, equity, bonds, and fixed income mutual funds. The total endowment will be monitored on a continual basis for consistency of investment philosophy, return relative to objectives, and asset allocation.

The Josselyn Center, NFP

Notes to Financial Statements

Note 8: Endowment Funds (Continued)

Endowment net asset components of change by type of fund were as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets at June 30, 2017	\$ 267,941	\$ 1,822,506	\$ 2,090,447
Net investment return:			
Interest and dividend income	6,019	40,941	46,960
Realized gain on sale of investments	2,415	16,430	18,845
Unrealized gain on investments	7,675	52,206	59,881
Net investment return	16,109	109,577	125,686
Appropriation of endowment assets for expenditures	(6,214)	(109,577)	(115,791)
Endowment net assets at June 30, 2018	277,836	1,822,506	2,100,342
Net investment return:			
Interest and dividend income	6,912	45,341	52,253
Realized loss on sale of investments	(4,366)	(28,642)	(33,008)
Unrealized gain on investments	14,816	97,185	112,001
Net investment return	17,362	113,884	131,246
Appropriation of endowment assets for expenditures	(6,458)	(113,884)	(120,342)
Endowment net assets at June 30, 2019	\$ 288,740	\$ 1,822,506	\$ 2,111,246

The Josselyn Center, NFP

Notes to Financial Statements

Note 9: Pledges Receivable

Pledges receivable are due as follows at June 30, 2019 and 2018:

	2019	2018
2019	\$ -	\$ 244,500
2020	406,500	184,211
2021	189,102	153,385
2022	28,751	28,479
2023	3,956	839
Total	628,309	611,414
Allowance for uncollectible amounts	(25,660)	(25,660)
Net pledges receivable	\$ 602,649	\$ 585,754

Pledges that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. The interest rate used in computing the discount of the estimated future cash flows was 4.5% for pledges received in years ended June 30, 2019 and 2018. The discount will be recognized as contribution revenue in future fiscal years as the discount is amortized over the duration of the contributions. An allowance for uncollectible contributions receivable is provided based on management's judgment, including such factors as prior collection history, type of contribution, and nature of fundraising activity.

Pledges receivable consist of following at June 30, 2019 and 2018:

	2019	2018
Amounts due in:		
Less than one year	\$ 406,500	\$ 244,500
One to five years	236,000	393,500
Total pledges receivable	642,500	638,000
Less: Discount	(14,191)	(26,586)
Less: Allowance for doubtful accounts	(25,660)	(25,660)
Less: Pledges receivable - Current	(406,500)	(244,500)
Pledges receivable - Noncurrent	\$ 196,149	\$ 341,254

The Josselyn Center, NFP

Notes to Financial Statements

Note 10: Lines of Credit

The Center has a bank line of credit with a maximum borrowing limit of \$200,000 bearing interest at the prime rate (5.50% and 5.00% at June 30, 2019 and 2018, respectively) plus .75%. The agreement was entered into on June 22, 2005. The balances outstanding as of June 30, 2019 and 2018, were \$129,917 and \$60,000, respectively.

The Center has an additional bank line of credit with a maximum borrowing limit of \$1,500,000 bearing interest at the Lender's Reference Rate (5.50% and 5.00% at June 30, 2019 and 2018, respectively) less .50%. The balances outstanding at June 30, 2019 and 2018, were \$787,335 and \$172,335, respectively. The loan is collateralized by the entire amount in the investments account. All outstanding principal and any accrued outstanding interest are due on February 28, 2021.

Note 11: Retirement Plan

The Center contributes to a tax-deferred annuity (TOA). Annual contributions to the 403(b) are equal to 4% of gross compensation for salaried employees having over 12 months of full-time consecutive service or 1000 hours of service. The retirement expense for June 30, 2019 and 2018, totaled \$38,832 and \$26,918, respectively.

Note 12: Contracts Commitments

Prior to June 30, 2019, the Center entered into a construction contract for one of the buildings owned by the Center. Total commitments under contracts are approximately \$600,000. As of the date of the report, \$590,000 of the contract has been billed, and \$590,000 has been paid. The renovation of the building is expected to be completed in 2020.

Note 13: Program Services

The following programs are reflected in the statement of activities for the years ended June 30, 2019 and 2018:

	2019	2018
Therapy	\$ 1,426,105	\$ 1,258,568
Psychiatry	686,321	522,704
Living Room	131,794	127,554
Supported employment	36,942	-
Walk in	115,168	-
Outreach	39,604	-
Camp Neeka	48,580	25,852
Total	\$ 2,484,514	\$ 1,934,678

The Josselyn Center, NFP

Notes to Financial Statements

Note 14: Loss Contingencies

During 2018, a patient commenced litigation against the Center and Center's independent contractor, seeking damages resulting from alleged adverse effects of a drug prescribed by the Center's independent contractor. The Center is unable to estimate reasonably the amount of the loss. The suit asks for damages in excess of \$10,000,000, and the outside counsel for the Center has advised that, at this stage in the proceedings, they cannot offer an opinion as to the probable outcome. The Center is insured for malpractice on a claims-made basis covering losses of \$1,000,000 per occurrence, and a \$3,000,000 aggregate.

As of the date of the report, no outstanding amount is due for legal services related to the litigation. The malpractice insurance covers defense costs up to \$100,000.

Note 15: Subsequent Events

Subsequently to June 30, 2019, the Center signed a noncancellable operating lease agreement for a new facility. The lease agreement expires February 28, 2025, and has two extension options. The lease agreement provides for a tenant improvement allowance up to \$62,992. The allowance will be provided as a reimbursement of money actually expended.

Future minimum payments, by year and in the aggregate, under the noncancelable operating leases with initial or remaining terms in excess of one year consist of the following:

<i>Years Ended June 30,</i>	<i>2019</i>
2020	\$ 72,178
2021	88,779
2022	91,443
2023	94,186
2024	97,012
Thereafter	16,247
Total	\$ 459,845

Supplementary Information



Independent Auditor's Report on Supplementary Information

Board of Directors
The Josselyn Center NFP
Northfield, Illinois

We have audited the financial statements of the Josselyn Center NFP as of and for the year ended June 30, 2019, and have issued our report thereon dated January 24, 2020, which expressed an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The "Grant Close Out Report" for the State of Illinois fiscal year ended June 30, 2019, is presented for purposes of additional analysis, as required by the Illinois Department of Human Services, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates to directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Respectfully submitted,

Wipfli LLP

January 24, 2020
Lincolnshire, Illinois



GRANT CLOSE OUT REPORT

Grantee Name: The Josselyn Center

FEIN Number: 36-221-7996

Reporting period for July 1 through June 30, 2019

Program Name:		Grant/Contract Number:																																					
CFSA NUMBER:		444-	2	2	-	0	2	3	1		444-	2	2	-	1	4	8	4		444-			-						444-			-							Total
A. GRANT AWARD RECEIVED	\$	11,799.00									\$	130,550.00									\$										\$	142,349.00							
B. INTEREST EARNED	\$	0.00									\$	0.00									\$										\$	0.00							
C. DIRECT PROGRAM EXPENSES	\$	11,799.00									\$	130,550.00									\$										\$	142,349.00							
D. INDIRECT COSTS	\$	0.00									\$	0.00									\$										\$	0.00							
E. UNALLOWABLE COSTS	\$	0.00									\$	0.00									\$										\$	0.00							
F. OTHER APPROVED USES	\$	0.00									\$	0.00									\$										\$	0.00							
G. TOTAL ALLOWABLE COSTS	\$	11,799.00									\$	130,550.00									\$										\$	142,349.00							
H. REFUND	\$	0.00									\$	0.00									\$										\$	0.00							

ADD TABLE

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By signing [authorizing] this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the [related] expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

Unallowable costs includes, but not limited to: compensation of governing body, entertainment, associate dues, meetings and conventions, fundraising, bad debt, charity and grants, inventories, depreciation of IDHS funded assets, in-kind expenses, alcoholic beverages, personal automobile, fines and penalties, personal use items, lobbying, unallowable interest, unallowable relocation, gratuities, political contributions, related party transactions, or cost where conflict of interest exists.

Printed Name: Ken Wiersum

Title: Vice President, Finance

Signature: 

Date: 1/3/20



Independent Auditor's Report on Supplementary Information

Board of Directors
The Josselyn Center NFP
Northfield, Illinois

We have audited the financial statements of The Josselyn Center NFP as of and for the year ended June 30, 2019, and have issued our report thereon dated January 24, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The consolidated year-end financial reports (CYEFR) for the State of Illinois on pages 29 - 34 are presented for purposes of additional analysis, as required by the Illinois Department of Human Services, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

Wipfli LLP

January 24, 2020
Lincolnshire, Illinois

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Save

Agency	Department Of Human Services (444)		
Program	Regions The Living Room (510-RTLRL) (444-22-1484) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid #ccc; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes): <div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>	
Indirect Cost Rate	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	63827.90	0.00	0.00	63,827.90
Fringe Benefits	7836.05	0.00	0.00	7,836.05
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00
Contractual Services	5284.95	0.00	0.00	5,284.95
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	25777.00	0.00	0.00	25,777.00

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Telecommunications	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Training and Education	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Direct Administrative Costs	<input type="text" value="27824.10"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	27,824.10
Miscellaneous Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Total Direct Expenses	130,550.00	0.00	0.00	130,550.00
Indirect Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Total Expenses	130,550.00	0.00	0.00	130,550.00

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Agency	Department Of Human Services (444)		
Program	Crisis Staffing (580) (444-22-0231) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid #ccc; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes): <div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>	
Indirect Cost Rate	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid #ccc; padding: 2px;">3709.88</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	3,709.88
Fringe Benefits	<div style="border: 1px solid #ccc; padding: 2px;">408.10</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	408.10
Travel	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	0.00
Equipment	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	0.00
Contractual Services	<div style="border: 1px solid #ccc; padding: 2px;">7681.02</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	7,681.02
Consultant (Professional Services)	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	<div style="border: 1px solid #ccc; padding: 2px;">0.00</div>	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Telecommunications	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Training and Education	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Direct Administrative Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Miscellaneous Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Commodities	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Total Direct Expenses	11,799.00	0.00	0.00	11,799.00
Indirect Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Total Expenses	11,799.00	0.00	0.00	11,799.00

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Program All other costs not allocated

Category	Other Amount
Personal Services (Salaries and Wages)	2281563.14
Fringe Benefits	142405.45
Travel	3068.89
Equipment	29489.19
Supplies	63462.72
Contractual Services	10216.80
Consultant (Professional Services)	114774.08
Construction	0.00
Occupancy - Rent and Utilities	61985.70
Research and Development	0.00
Telecommunications	20936.11
Training and Education	9135.56
Direct Administrative Costs	128954.33
Miscellaneous Costs	218796.62
Total Direct Expenses	3,084,788.59

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