

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

FOUNDED IN 1951, OUR MISSION HAS REMAINED UNCHANGED OVER THE YEARS.
 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

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 \$ 1,934,678. including grants of \$ 0.) (Revenue \$ 1,211,171.)
 THE JOSSELYN CENTER PROVIDES MENTAL HEALTH AND RELATED CLIENT SERVICES
 FOR CHILDREN, ADOLESCENTS, ADULTS AND FAMILIES BASED ON A SLIDING FEE
 SCALE.

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 **1,934,678.**

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>		X
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>		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>	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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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>		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>		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>		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>		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>		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>	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>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations?		X
<i>If "Yes," complete Schedule N, Part I</i>		
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>		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>		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>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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>		
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>		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>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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 3		
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		
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 44		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X	
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	X	
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? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
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		

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	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	18			
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		18		
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.)

	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		X
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 (or 1024 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: **KELLY SCHULER - 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) AMY GERTLER DIRECTOR	1.00	X						0.	0.	0.
(2) DANIEL GILL DIRECTOR	1.00	X						0.	0.	0.
(3) ADRIENNE HEPWORTH-WEISENBERGER DIRECTOR	1.00	X						0.	0.	0.
(4) MICHAEL HOLLING DIRECTOR	1.00	X						0.	0.	0.
(5) ALISANN KEPLER DIRECTOR	1.00	X						0.	0.	0.
(6) RUTH KRAUS DIRECTOR	1.00	X						0.	0.	0.
(7) JANICE MACVICAR DIRECTOR	1.00	X						0.	0.	0.
(8) MARY MAGES DIRECTOR	1.00	X						0.	0.	0.
(9) ERIC MATLIN DIRECTOR	1.00	X						0.	0.	0.
(10) SHERWIN SHENFELD DIRECTOR	1.00	X						0.	0.	0.
(11) CLAUDIA TEICH DIRECTOR	1.00	X						0.	0.	0.
(12) CLYDE ANDREW WALTER DIRECTOR	1.00	X						0.	0.	0.
(13) MARY WOMSLEY DIRECTOR	1.00	X						0.	0.	0.
(14) MARGARET ANNETT CHAIR	1.00	X		X				0.	0.	0.
(15) MARY CAMPOBASSO VICE CHAIR	1.00	X		X				0.	0.	0.
(16) DEBORAH EBNER PAST CHAIR	1.00	X		X				0.	0.	0.
(17) FREDERIC COPPIETERS TREASURER	1.00	X		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) PAM MARTIN SECRETARY	1.00	X		X				0.	0.	0.
(19) SUSAN B. RESKO PRESIDENT	35.00			X				149,700.	0.	6,760.
(20) KELLY SCHULER DIRECTOR OF OPERATIONS	35.00			X				0.	0.	0.
1b Sub-total								149,700.	0.	6,760.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								149,700.	0.	6,760.

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
SUSAN C. LIN, M.D. 211 16TH STREET, WILMETTE, IL 60091	PSYCHIATRY	154,132.

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	25,000.				
	b Membership dues	1b					
	c Fundraising events	1c	115,075.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	490,859.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,414,148.				
	g Noncash contributions included in lines 1a-1f: \$		112,424.				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a CLINIC FEES	Business Code	624100	1,211,171.	1,211,171.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f				1,211,171.		
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			51,798.		
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	292,145.			
b Less: cost or other basis and sales expenses				271,358.			
c Gain or (loss)				20,787.			
d Net gain or (loss)				20,787.			20,787.
8 a Gross income from fundraising events (not including \$ 115,075. of contributions reported on line 1c). See Part IV, line 18		a		225,480.			
b Less: direct expenses		b		107,222.			
c Net income or (loss) from fundraising events				118,258.			118,258.
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.				3,447,096.	1,211,171.	0.	190,843.

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	164,750.		164,750.	
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	1,655,424.	1,425,937.	5,716.	223,771.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	20,287.	19,367.		920.
9 Other employee benefits	93,924.	93,924.		
10 Payroll taxes	103,577.	81,293.	11,844.	10,440.
11 Fees for services (non-employees):				
a Management				
b Legal	10,972.		10,972.	
c Accounting	13,000.		13,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	21,215.		21,215.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	82,229.	69,661.	2,016.	10,552.
12 Advertising and promotion	10,219.	9,955.	264.	
13 Office expenses	107,981.	68,357.	2,407.	37,217.
14 Information technology	16,129.	16,129.		
15 Royalties				
16 Occupancy	61,184.	45,502.	6,631.	9,051.
17 Travel	1,773.	1,486.	287.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,563.	4,647.	7,651.	1,265.
20 Interest	12,183.		12,183.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	34,843.	30,214.	731.	3,898.
23 Insurance	65,850.	56,287.	8,246.	1,317.
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 BAD DEBT EXPENSE	17,010.			17,010.
b MEMBERSHIP DUES	7,409.	5,689.	255.	1,465.
c				
d				
e All other expenses	20,021.	6,230.	2,917.	10,874.
25 Total functional expenses. Add lines 1 through 24e	2,533,543.	1,934,678.	271,085.	327,780.
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	54,595.	1	87,339.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	583,539.	3	974,426.
	4 Accounts receivable, net	255,753.	4	197,010.
	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	78,842.	9	41,322.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,269,334.		
	b Less: accumulated depreciation	10b 425,529.		
		304,590.	10c	843,805.
	11 Investments - publicly traded securities	2,305,918.	11	2,424,313.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	2,067.	15	2,067.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,585,304.	16	4,570,282.	
Liabilities	17 Accounts payable and accrued expenses	135,494.	17	244,980.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	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		22	
	23 Secured mortgages and notes payable to unrelated third parties	336,446.	23	232,335.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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		25	
	26 Total liabilities. Add lines 17 through 25	471,940.	26	477,315.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	724,764.	27	1,089,937.
	28 Temporarily restricted net assets	566,094.	28	1,180,524.
	29 Permanently restricted net assets	1,822,506.	29	1,822,506.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	3,113,364.	33	4,092,967.
	34 Total liabilities and net assets/fund balances	3,585,304.	34	4,570,282.

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	3,447,096.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,533,543.
3	Revenue less expenses. Subtract line 2 from line 1	3	913,553.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,113,364.
5	Net unrealized gains (losses) on investments	5	66,050.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
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	4,092,967.

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	2a	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	2b	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.	2c	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? _____	3a	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 _____	3b	

Form 990 (2017)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

THE JOSSELYN CENTER, NFP

Employer identification number

36-2217996

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1048268.	1064599.	793,696.	1326993.	2045082.	6278638.
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	1048268.	1064599.	793,696.	1326993.	2045082.	6278638.
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)						160,989.
6 Public support. Subtract line 5 from line 4.						6117649.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	1048268.	1064599.	793,696.	1326993.	2045082.	6278638.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	66,016.	55,797.	51,336.	46,874.	51,798.	271,821.
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						6550459.
12 Gross receipts from related activities, etc. (see instructions)					12	1,211,171.
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 2017 (line 6, column (f) divided by line 11, column (f))	14	93.39 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	92.21 %
16a 33 1/3% support test - 2017. 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 - 2016. 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 - 2017. 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 - 2016. 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		

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2017. 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 - 2016. 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 (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

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).		

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 2017 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-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

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

2017

*** Not Open to Public Inspection ***

Total Excess Contributions to Schedule A, Part II, Line 5	160,989.
---	----------

723171 04-01-17

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

2017
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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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?

☐ Yes ☐ No

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)?

☐ Yes ☐ No

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

▶ \$

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

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	2,090,447.	2,075,616.	2,075,338.	2,064,587.	2,050,035.
b Contributions		100.	100.		54.
c Net investment earnings, gains, and losses	125,686.	193,881.	2,463.	147,826.	215,619.
d Grants or scholarships					
e Other expenditures for facilities and programs	115,791.	179,150.	2,285.	137,075.	201,121.
f Administrative expenses					
g End of year balance	2,100,342.	2,090,447.	2,075,616.	2,075,338.	2,064,587.

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

- a Board designated or quasi-endowment ☒ 13.23 %
 b Permanent endowment ☒ .00 %
 c Temporarily restricted endowment ☒ 86.77 %

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:

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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		857,455.	219,505.	637,950.
c Leasehold improvements				
d Equipment		313,747.	205,517.	108,230.
e Other		9,125.	507.	8,618.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				843,805.

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 ☐

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	3,533,396.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	66,050.
b	Donated services and use of facilities	2b	20,250.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	86,300.
3	Subtract line 2e from line 1	3	3,447,096.
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	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	3,447,096.

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	2,553,793.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	20,250.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	20,250.
3	Subtract line 2e from line 1	3	2,533,543.
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	2,533,543.

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.

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

THE JOSSELYN CENTER, NFP

Employer identification number

36-2217996

Part I

Fundraising Activities.

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations

- b** ☐ Internet and email solicitations

- c** ☐ Phone solicitations

- d** ☐ In-person solicitations

- e ☐ Solicitation of non-government grants

- f** ☐ Solicitation of government grants

- g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes☐ No

- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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 FALL BENEFIT	(b) Event #2 SPRING LUNCHEON	(c) Other events 2	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	211,229.	69,285.	60,041.	340,555.
	2 Less: Contributions	73,625.	8,750.	32,700.	115,075.
	3 Gross income (line 1 minus line 2)	137,604.	60,535.	27,341.	225,480.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	71,006.	14,781.	21,435.	107,222.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				107,222.
	11 Net income summary. Subtract line 10 from line 3, column (d)				118,258.

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

2017

Open to Public
Inspection

Name of the organization

THE JOSSELYN CENTER, NFP

Employer identification number

36-2217996

Part I Questions Regarding Compensation

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"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <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

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?

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"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <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?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

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?

b Any related organization?

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?

b Any related organization?

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

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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2017

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.

PUBLIC DISCLOSURE

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

2017

**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	43,956.	CONSULTING		X
LESLIE HOLLING	FAMILY MEMBER	13,202.	GRANT WRITE		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

(A) NAME OF PERSON: LESLIE HOLLING

(D) DESCRIPTION OF TRANSACTION: GRANT WRITER AND EMPLOYMENT

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2017

Open To Public
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- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization

THE JOSSELYN CENTER, NFP

Employer identification number

36-2217996

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (EQUIPMENT & F)	X	1	72,554.	COST OF DONATED PROP
26 Other ▶ (FURNITURE)	X	1	39,870.	COST OF DONATED PROP
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X
33		

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

Schedule M (Form 990) 2017

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE ORGANIZATION TRACKS AND REPORTS THE ACTUAL NUMBER OF CONTRIBUTIONS
RECEIVED.

PUBLIC DISCLOSURE

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

2017

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:

CLIENTS, THEIR FAMILIES AND THE COMMUNITY.

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

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.

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

THE PRESIDENT AND DIRECTOR OF OPERATIONS REVIEW THE FORM 990. A COPY OF THE
FORM 990 IS SENT TO ALL VOTING MEMBERS OF THE BOARD OF DIRECTORS PRIOR TO
FILING WITH THE INTERNAL REVENUE SERVICE.

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

EACH MEMBER OF THE BOARD OF DIRECTORS SHALL ANNUALLY EXECUTE A STATEMENT OF
ACCEPTANCE OF THE CORPORATION'S CONFLICT OF INTEREST AND CONFIDENTIALITY
POLICY.

IF A TRANSACTION IS FAIR TO THE CORPORATION AT THE TIME IT IS AUTHORIZED,
APPROVED OR RATIFIED, THE FACT THAT A DIRECTOR OF THE CORPORATION IS
DIRECTLY OR INDIRECTLY A PARTY TO THE TRANSACTION IS NOT GROUNDS FOR

Name of the organization

THE JOSSELYN CENTER, NFP

Employer identification number

36-2217996

INVALIDATING THE TRANSACTION. HOWEVER, ANY CONTRACT, TRANSACTION, OR ACT ON BEHALF OF THE CORPORATION IN A MATTER IN WHICH ANY DIRECTOR IS PERSONALLY INTERESTED AS A STOCKHOLDER, ADVISOR, OR OTHERWISE SHALL BE AT ARM'S LENGTH AND NOT VIOLATIVE OF THE PROSCRIPTIONS IN THE ARTICLES OF INCORPORATION AGAINST THE CORPORATION'S USE OR APPLICATION OF ITS FUNDS FOR PRIVATE BENEFIT. THE PRESENCE OF A DIRECTOR, WHO IS DIRECTLY OR INDIRECTLY A PARTY TO A TRANSACTION, OR A DIRECTOR WHO IS OTHERWISE NOT DISINTERESTED, MAY BE COUNTED IN DETERMINING WHETHER A QUORUM IS PRESENT. SUCH DIRECTOR MAY NOT, HOWEVER, PARTICIPATE IN THE DISCUSSION OF OR VOTING ON ANY SUCH TRANSACTION BY THE BOARD OF DIRECTORS OR A COMMITTEE OF THE BOARD.

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

THE BOARD OF DIRECTORS REVIEWED AND DETERMINED THE PRESIDENT'S BASE COMPENSATION. ANNUALLY, THE BOARD OF DIRECTORS REVIEW AND APPROVE ANY COMPENSATION ADJUSTMENTS.

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.

2017 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	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.	7,803.		1,357.	9,160.
49	4 INTERIOR FIRE DOORS	01/10/12	SL	15.00		16	3,869.				3,869.	1,418.		258.	1,676.
50	56 THEMASTAR PELLA WINDOWS	06/30/13	SL	40.00		16	32,675.				32,675.	3,268.		817.	4,085.
	* 990 PAGE 10 TOTAL BUILDINGS						201,318.				201,318.	156,908.		2,432.	159,340.
	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.

2017 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.	1,588.		185.	1,773.
39	CENTER OFFICE AIR CONDITIONER UNIT	02/15/12	SL	7.00		16	3,471.				3,471.	2,686.		496.	3,182.
40	6 SINGLE-SEAT LEG BASE DESIGN (BOURBON CHE	03/22/13	SL	7.00		16	3,055.				3,055.	1,855.		436.	2,291.
41	TWO-SEAT LEG BASE DESIGN (BOURBON CHERRY)	05/30/13	SL	7.00		16	792.				792.	462.		113.	575.
42	SERVER HP PROUANT DL360P GENA XEON E52E	06/13/13	SL	5.00		16	19,688.				19,688.	16,078.		3,610.	19,688.
43	CISCO SWITCH SG300-52	06/30/13	SL	5.00		16	1,041.				1,041.	833.		208.	1,041.
44	CUSTOM SOFTWARE	01/31/14	SL	5.00		16	30,000.				30,000.	20,500.		6,000.	26,500.

2017 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.
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES						275,663.				275,663.	187,214.		25,559.	212,773.
	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.	2,028.
	* 990 PAGE 10 TOTAL OTHER						9,125.				9,125.	0.		2,028.	2,028.
	* 990 PAGE 10 TOTAL -						575,113.				575,113.	344,122.		30,019.	374,141.
	OTHER														
100	FURNITURE & EQUIPMENT	07/01/18	SL	5.00		16	1,900.				1,900.			0.	
101	FURNITURE & EQUIPMENT	07/01/18	SL	5.00		16	8,955.				8,955.			0.	
102	FURNITURE & EQUIPMENT	07/01/18	SL	5.00		16	8,955.				8,955.			0.	
	* 990 PAGE 10 TOTAL OTHER						19,810.				19,810.	0.		0.	0.
	* 990 PAGE 10 TOTAL -						19,810.				19,810.	0.		0.	0.
	OTHER														
2	BUILDING IMPROVEMENT	01/02/91	SL	16.50		16	6,000.				6,000.	6,000.		0.	6,000.

2017 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
3	BUILDING IMPROVEMENT	01/22/91	SL	16.50		16	3,000.				3,000.	3,000.		0.	3,000.
4	CONFERENCE ROOM	06/30/95	SL	40.00		16	8,904.				8,904.	4,916.		223.	5,139.
5	ROOF	06/30/95	SL	40.00		16	5,500.				5,500.	3,036.		138.	3,174.
6	TUCKPOINTING	12/31/95	SL	40.00		16	8,230.				8,230.	4,441.		206.	4,647.
7	CENTER OFFICE AIR CONDITIONER DUCT WORK	06/09/05	SL	15.00		16	4,854.				4,854.	3,910.		324.	4,234.
8	SANYO AIR CONDITIONER	06/25/07	SL	15.00		16	3,196.				3,196.	2,131.		213.	2,344.
9	WATER FOUNTAIN	10/09/08	SL	10.00		16	1,045.				1,045.	914.		105.	1,019.
10	ALUMINUM FRAME AND DOOR SYSTEM	09/01/10	SL	40.00		16	11,044.				11,044.	1,887.		276.	2,163.
11	COMPUTER WIRING	08/10/11	SL	15.00		16	10,591.				10,591.	4,178.		706.	4,884.
12	TWO SPLIT HVAC SYSTEMS	10/30/12	SL	15.00		16	32,129.				32,129.	9,996.		2,142.	12,138.
13	INSTALL 20AMP CIRCUIT AND OUTLET IN COMPUTER 1	09/24/14	SL	5.00		16	1,136.				1,136.	625.		227.	852.
14	AIR CONDITIONER FOR COMPUTER ROOM	09/24/14	SL	15.00		16	1,225.				1,225.	225.		82.	307.
15	ROOF (EAST SIDE)	11/03/14	SL	40.00		16	7,986.				7,986.	532.		200.	732.
16	INSTALL AMP CIRCUIT AND OUTLET IN RECORDS ROOM	07/21/15	SL	15.00		16	2,310.				2,310.	295.		154.	449.
17	AIR CONDITIONER FOR RECORDS ROOM	07/21/15	SL	40.00		16	5,265.				5,265.	252.		132.	384.
59	BUILDING IMPROVEMENTS	07/01/17	SL	15.00		16	42,041.				42,041.			2,803.	2,803.
60	BUILDING IMPROVEMENTS	07/01/17	SL	15.00		16	121,733.				121,733.			8,116.	8,116.
61	BUILDING IMPROVEMENTS	07/01/17	SL	15.00		16	10,700.				10,700.			713.	713.

2017 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
	* 990 PAGE 10 TOTAL OTHER						286,889.				286,889.	46,338.		16,760.	63,098.
	* 990 PAGE 10 TOTAL -						286,889.				286,889.	46,338.		16,760.	63,098.
	BUILDINGS														
57	BUILDING - 1779 MAPLE	07/01/17	SL	40.00		16	230,676.				230,676.			5,767.	5,767.
	* 990 PAGE 10 TOTAL BUILDINGS						230,676.				230,676.	0.		5,767.	5,767.
	* 990 PAGE 10 TOTAL -						230,676.				230,676.	0.		5,767.	5,767.
	OTHER														
63	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	24,611.				24,611.			0.	
64	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	2,869.				2,869.			0.	
65	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,328.				1,328.			0.	
66	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	7,750.				7,750.			0.	
67	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	900.				900.			0.	
68	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	256.				256.			0.	
69	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	900.				900.			0.	
70	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,800.				1,800.			0.	
72	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	6,974.				6,974.			0.	
73	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	420.				420.			0.	
74	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	554.				554.			0.	

2017 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
75	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,515.				1,515.			0.	
76	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,000.				1,000.			0.	
77	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	10,064.				10,064.			0.	
78	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	4,916.				4,916.			0.	
79	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	10,223.				10,223.			0.	
80	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	8,045.				8,045.			0.	
81	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	5,000.				5,000.			0.	
82	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,325.				1,325.			0.	
83	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	12,029.				12,029.			0.	
84	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	28.				28.			0.	
85	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	78.				78.			0.	
86	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	3,473.				3,473.			0.	
87	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,292.				1,292.			0.	
88	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	3,500.				3,500.			0.	
89	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	1,800.				1,800.			0.	
90	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	15.00		16	2,000.				2,000.			0.	
91	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	5.00		16	10,350.				10,350.			0.	
92	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	5.00		16	3,500.				3,500.			0.	

2017 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
93	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	5.00		16	2,875.				2,875.			0.	
94	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	40.00		16	2,100.				2,100.			0.	
95	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	40.00		16	1,292.				1,292.			0.	
96	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	16.50		16	1,544.				1,544.			0.	
97	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	16.50		16	14,000.				14,000.			0.	
98	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	16.50		16	1,260.				1,260.			0.	
99	BUILDING IMPROVEMENTS - CIP -1779 MAPLE	07/01/18	SL	16.50		16	10,047.				10,047.			0.	
103	DUPLICATE PAYMENT			.000	HY	16	-4,772.				-4,772.			0.	
	* 990 PAGE 10 TOTAL OTHER						156,846.				156,846.	0.		0.	0.
	* 990 PAGE 10 TOTAL -						156,846.				156,846.	0.		0.	0.
	* GRAND TOTAL 990 PAGE 10 DEPR						1,269,334.				1,269,334.	390,460.		52,546.	443,006.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						553,719.			0.	553,719.	390,460.			409,068.
	ACQUISITIONS						534,187.			0.	534,187.	0.			33,938.
	DISPOSITIONS						0.			0.	0.	0.			0.
	ENDING BALANCE						1,087,906.			0.	1,087,906.	390,460.			443,006.
	ENDING ACCUM DEPR											443,006.			

FORM 990 PAGE 10

[illegible]

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No. 1545-0687

2017

For calendar year 2017 or other tax year beginning JUL 1, 2017, and ending JUN 30, 2018.

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 codes (See instructions.) 900099
			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 4,570,282.			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 Describe the organization's primary unrelated business activity. **▶ QUALIFIED TRANSPORTATION FRINGE**
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 **▶ KELLY SCHULER** Telephone number **▶ 847-441-5600**
Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule) STATEMENT 1	12 1,167.		1,167.
13 Total. Combine lines 3 through 12	13 1,167.		1,167.

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)	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	1,167.
31 Net operating loss deduction (limited to the amount on line 30)	31	
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	1,167.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33	1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	167.

Part III Tax Computation**35 Organizations Taxable as Corporations.** See instructions for tax computation.Controlled group members (sections 1561 and 1563) check here ☐ See instructions and:**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ (2) \$ (3) \$

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$

(2) Additional 3% tax (not more than \$100,000) \$

c Income tax on the amount on line 34 **SEE STATEMENT 2** **35c** **35.****36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from:☐ Tax rate schedule or ☐ Schedule D (Form 1041)**37 Proxy tax.** See instructions **37****38 Alternative minimum tax** **38****39 Tax on Non-Compliant Facility Income.** See instructions **39****40 Total.** Add lines 37, 38 and 39 to line 35c or 36, whichever applies **40** **35.****Part IV Tax and Payments****41a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **41a****b** Other credits (see instructions) **41b****c** General business credit. Attach Form 3800 **41c****d** Credit for prior year minimum tax (attach Form 8801 or 8827) **41d****e** **Total credits.** Add lines 41a through 41d **41e****42** Subtract line 41e from line 40 **42** **35.****43** Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule) **43****44** **Total tax.** Add lines 42 and 43 **44** **35.****45a** Payments: A 2016 overpayment credited to 2017 **45a****b** 2017 estimated tax payments **45b****c** Tax deposited with Form 8868 **45c****d** Foreign organizations: Tax paid or withheld at source (see instructions) **45d****e** Backup withholding (see instructions) **45e****f** Credit for small employer health insurance premiums (Attach Form 8941) **45f****g** Other credits and payments: ☐ Form 2439 **45g**☐ Form 4136 ☐ Other Total **45g****46** **Total payments.** Add lines 45a through 45g **46****47** Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ **47****48** **Tax due.** If line 46 is less than the total of lines 44 and 47, enter amount owed **48** **35.****49** **Overpayment.** If line 46 is larger than the total of lines 44 and 47, enter amount overpaid **49****50** Enter the amount of line 49 you want: **Credited to 2018 estimated tax** **Refunded** **50****Part V Statements Regarding Certain Activities and Other Information** (see instructions)**51** At any time during the 2017 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** **X****52** 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. **Yes** **No** **X****53** 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 **PRESIDENT**
Date TitleMay the IRS discuss this return with the preparer shown below (see instructions)? ☒ **Yes** ☐ **No****Paid Preparer Use Only**Print/Type preparer's name **ANNE C. RUZICKA** Preparer's signature **ANNE C. RUZICKA** Date **05/09/19** Check ☐ if self-employed PTIN **P00446442**
Firm's name **WIPFLI LLP** Firm's EIN **39-0758449**
Firm's address **100 TRI-STATE INTERNATIONAL, SUITE 30 LINCOLNSHIRE, IL 60069** Phone no. **847.941.0100**Form **990-T** (2017)

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.**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)
(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.	

Form 990-T (2017)

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)	Enter here and on page 1, Part I, line 11, col. (A). 0.	Enter here and on page 1, Part I, line 11, col. (B). 0.				Enter here and on page 1, Part II, line 27. 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** (2017)

FORM 990-T	OTHER INCOME	STATEMENT 1
DESCRIPTION		AMOUNT
QUALIFIED TRANSPORTATION FRINGE		1,167.
TOTAL TO FORM 990-T, PAGE 1, LINE 12		1,167.

PUBLIC DISCLOSURE

FORM 990-T		LINE 35C TAX COMPUTATION	STATEMENT 2
1.	TAXABLE INCOME		167
2.	LESSER OF LINE 1 OR FIRST BRACKET AMOUNT . .		167
3.	LINE 1 LESS LINE 2		0
4.	LESSER OF LINE 3 OR SECOND BRACKET AMOUNT . .		0
5.	LINE 3 LESS LINE 4		0
6.	INCOME SUBJECT TO 34% TAX RATE		0
7.	INCOME SUBJECT TO 35% TAX RATE		0
8.	15 PERCENT OF LINE 2		25
9.	25 PERCENT OF LINE 4		0
10.	34 PERCENT OF LINE 6		0
11.	35 PERCENT OF LINE 7		0
12.	ADDITIONAL 5% SURTAX		0
13.	ADDITIONAL 3% SURTAX		0
14.	TOTAL INCOME TAX		<u>25</u>
15.	TAX AT 21% RATE EFFECTIVE AFTER 12/31/2017		<u>35</u>
		DAYS	
16.	TAX PRORATED FOR NUMBER OF DAYS IN 2017	184	13
17.	TAX PRORATED FOR NUMBER OF DAYS IN 2018	181	17
18.	TOTAL TAX PRORATED	<u>365</u>	<u>30</u>

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

OMB No. 1545-1709

► **File a separate application for each return.**

► **Information about Form 8868 and its instructions is at** www.irs.gov/form8868 .

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/efile, click on Charities & Non-Profits, and click on 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	Enter filer's identifying number	
	Name of exempt organization or other filer, see instructions. THE JOSSELYN CENTER, NFP	Employer identification number (EIN) or 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

KELLY SCHULER

- 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, 2019**, 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, 2017**, and ending **JUN 30, 2018**.

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.

**MAIL TO: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045**

2017 Form IL-990-T**Exempt Organization Income and Replacement Tax Return**

Due on or before the 15th day of the 5th month (4th month for employee trusts) following the close of the tax year.

If this return is not for calendar year 2017, enter your fiscal tax year here.

Tax year beginning JUL 1, 2017, ending JUN 30, 2018
month day year month day year

For tax years ending on or after December 31, 2017. For prior years, use the form for that year.

Enter the amount you are paying.

\$ 16.**Step 1: Identify your exempt organization****A** Enter your complete legal business name.If you have a name change, check this box. ☐Name: THE JOSSELYN CENTER, NFP**B** Enter your mailing address.

Check this box if either of the following apply:

- this is your **first return**, or
- you have an **address change**. ☐

C/O: _____

Mailing address: 405 CENTRAL AVENUECity: NORTHFIELD State: IL ZIP: 60093**C** If this is the first or final return, check the applicable box(es).☐ First return☐ Final return (Enter the date of termination. ____/____/____)
mm dd yyyy**D** Enter your federal employer identification no. (FEIN).
36-2217996**E** Check if you are taxed as a corporation. ☒**F** Check if you are taxed as a trust. ☐**G** Provide the nature of your unrelated trade or business. SEE STATEMENT 1**H** Check this box if you attached Illinois Schedule 1299-D, Income Tax Credits. ☐**I** Enter your North American Industry Classification System (NAICS) Code, if applicable. See instructions.
900099**Step 2: Figure your base income or loss**

(Whole dollars only)

1 Unrelated business taxable income or loss from U.S. Form 990-T, Line 34.**Attach** a copy of Page 1 of your U.S. Form 990-T.**1** 167 .00**2** Illinois income and replacement tax and surcharge deducted in arriving at Line 1.**2** .00**3** **Base income or loss.** Add Lines 1 and 2.**3** 167 .00**STOP****A** If the amount on Line 3 is derived inside Illinois only or if you are an Illinois resident trust, check this box and enter the amount from Step 2, Line 3 on Step 4, Line 12. You may not complete Step 3. (You must leave Step 3, Lines 4 through 11 blank.)☒**B** If any portion of the amount on Line 3 is derived outside Illinois, check this box and complete all lines of Step 3. (Do not leave Lines 6 through 8 blank.) See instructions.☐**Step 3: Figure your income allocable to Illinois** (Complete only if you checked the box on Line B, above.)**4** Business income or loss included in Line 3 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.**4** .00**5** Business income or loss. Subtract Line 4 from Line 3.**5** .00**6** Total sales everywhere. This amount cannot be negative.**6** _____**7** Total sales inside Illinois. This amount cannot be negative.**7** _____**8** Apportionment factor. Divide Line 7 by Line 6 (carry to six decimal places).**8** .**9** Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.**9** .00**10** Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.**10** .00**11** **Base income or loss allocable to Illinois.** Add Lines 9 and 10.**11** .00**Step 4: Figure your net replacement tax**

▼ Attach your payment and Form IL-990-T-V here.

12 Net income or loss from Line 3 or Line 11.**12** 167 .00**13** Replacement tax. **Corporations** multiply Line 12 by 2.5% (.025); **Trusts** multiply by 1.5% (.015).**13** 4 .00**14** Recapture of investment credits. **Attach** Schedule 4255.**14** .00**15** Replacement tax before investment credits. Add Lines 13 and 14.**15** 4 .00**16** Investment credits. **Attach** Form IL-477.**16** .00**17** **Net replacement tax.** Subtract Line 16 from Line 15. If the amount is negative, enter "0."**17** 4 .00

Step 5: Figure your net income tax

18	Net income or loss from Line 12.	18	167 .00
19	Income Tax. See instructions for tax rate calculations.		
	Corporations: Multiply Line 18 by the appropriate blended tax rate or enter the tax		
	Trusts: from Schedule SA.	19	12 .00
20	Recapture of investment credits. Attach Schedule 4255.	20	.00
21	Income tax before credits. Add Lines 19 and 20.	21	12 .00
22	Income tax credits. Attach Schedule 1299-D.	22	.00
23	Net income tax. Subtract Line 22 from Line 21. If the amount is negative, enter "0."	23	12 .00

Step 6: Figure your refund or balance due

24	Net replacement tax from Line 17.	24	4 .00
25	Net income tax from Line 23.	25	12 .00
26	Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	26	.00
27	Total net income and replacement taxes and surcharge. Add Lines 24, 25, and 26.	27	16 .00
28	Payments. See instructions.		
	a Credit from prior year overpayments.	28a	.00
	b Total estimated payments.	28b	.00
	c Form IL-505-B (extension) payment.	28c	.00
	d Pass-through withholding payments reported to you on Schedule(s) K-1-P or K-1-T. Attach Schedule(s) K-1-P or K-1-T.	28d	.00
	e Illinois gambling withholding. Attach Form(s) W-2G.	28e	.00
29	Total payments. Add Lines 28a through 28e.	29	.00
30	Overpayment. If Line 29 is greater than Line 27, subtract Line 27 from Line 29.	30	.00
31	Amount to be credited forward. See instructions.	31	.00
32	Refund. Subtract Line 31 from Line 30. This is the amount to be refunded.	32	.00

33 Complete to direct deposit your refund	
Routing Number	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings
Account Number	

34 **Tax Due.** If Line 27 is greater than Line 29, subtract Line 29 from Line 27. This is the amount you owe. 34 16 .00

► If you owe tax on Line 34, complete a payment voucher, Form IL-990-T-V. Write your FEIN, tax year ending, and "IL-990-T-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment to the front of this form.

Special Note → Enter the amount of your payment on the top of Page 1 in the space provided.

Step 7: Sign below - Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Sign Here	Signature of authorized officer	Date (mm/dd/yyyy)	Title	Phone	<input checked="" type="checkbox"/> Check if the Department may discuss this return with the paid preparer shown in this step. <input type="checkbox"/> Check if self-employed	P00446442
	ANNE C. RUZICKA	05/09/19	PRESIDENT	847-441-5600		
Paid Preparer Use Only	Print/Type paid preparer's name	Paid preparer's signature	Date (mm/dd/yyyy)	Firm's FEIN	Paid Preparer's PTIN	
	Firm's name			39-0758449		
	Firm's address			847.941.0100		

► If a payment is **not** enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19009, Springfield, IL 62794-9009**

► If a payment is enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053**

FORM IL-990-T

NATURE OF TRADE OR BUSINESS

STATEMENT 1

QUALIFIED TRANSPORTATION FRINGE

TO FORM IL-990-T, PAGE 1

PUBLIC DISCLOSURE

The Josselyn Center, NFP

Financial Statements

Years ended June 30, 2018 and 2017



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 (the "Center"), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; 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 audit. We conducted our audit 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, 2018, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.



Prior Period Financial Statements

The financial statements, except for the statement of functional expenses, of The Josselyn Center, NFP as of June 30, 2017, were audited by other auditors, whose report dated October 12, 2017, expressed an unmodified opinion on those statements. The 2017 statement of functional expenses was subjected to the auditing procedures applied in the 2017 audit of the basic statements by other auditors, whose report on such information stated that it was fairly stated in all material respects to the 2017 financial statements as a whole.

Wipfli LLP

Wipfli LLP

Lincolnshire, IL
December 27, 2018

PUBLIC DISCLOSURE

The Josselyn Center, NFP

Statements of Financial Position

<i>As of June 30,</i>	2018	2017
<i>Assets</i>		
Current assets:		
Cash	\$ 87,339	\$ 54,595
Investments	323,971	215,471
Grants receivable	304,542	310,910
Pledges receivable	244,500	81,875
Pledges receivable - in-kind	39,870	-
Accounts receivable DHS	44,260	26,095
Client receivables (net of allowance of \$5,000 in 2018 and 2017)	197,010	255,753
Interest receivable	2,067	2,067
Prepaid expenses	41,322	78,842
Total current assets	1,284,881	1,025,608
Property and equipment:		
Land	89,007	36,877
Building and improvements	857,455	427,891
Equipment and furnishings	313,747	221,383
Total property and equipment	1,260,209	686,151
Less accumulated depreciation	425,022	390,686
Net property and equipment	835,187	295,465
Other assets		
Website (net of amortization of \$507 in 2018 and \$0 in 2017)	8,618	9,125
Pledges receivable long-term (net of allowance of \$25,660 in 2018 and \$8,650 in 2017)	341,254	164,659
Assets limited as to use:		
Donor designated	1,822,506	1,822,506
Board designated	277,836	267,941
Total other assets	2,450,214	2,264,231
Total assets	\$ 4,570,282	\$ 3,585,304
<i>Liabilities and Net Assets</i>		
Liabilities:		
Lines of credit	\$ 232,335	\$ 336,446
Accounts payable and accrued liabilities	244,980	135,494
Total liabilities	477,315	471,940
Net assets:		
Unrestricted:		
Operating	(31,704)	152,233
Board designated endowment funds	277,836	267,941
Invested in property and equipment and website	843,805	304,590
Temporarily restricted	1,180,524	566,094
Permanently restricted endowment	1,822,506	1,822,506
Total net assets	4,092,967	3,113,364
Total liabilities and net assets	\$ 4,570,282	\$ 3,585,304

See accompanying notes to financial statements.

The Josselyn Center, NFP

Statements of Activities and Changes in Net Assets

Years Ended June 30,	2018				2017			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Public Support and Revenue:								
Contributions	\$ 210,404	\$ 1,091,320	\$ -	\$ 1,301,724	\$ 167,666	\$ 522,172	\$ -	\$ 689,838
Client and education fees - third party pay	1,096,384	-	-	1,096,384	720,283	-	-	720,283
Client and education fees - self pay	114,787	-	-	114,787	101,032	-	-	101,032
Government grants	193,546	297,313	-	490,859	326,245	285,910	-	612,155
Investment income	51,798	-	-	51,798	46,874	-	-	46,874
Realized and unrealized gains on investments	86,837	-	-	86,837	160,221	-	-	160,221
Miscellaneous	-	-	-	-	1,610	-	-	1,610
Special events (net of expenses of \$107,222 in 2018 and \$83,955 in 2017)	233,333	-	-	233,333	257,866	-	-	257,866
In-kind contributions	132,674	-	-	132,674	-	-	-	-
United Way support	-	25,000	-	25,000	-	25,000	-	25,000
Net assets released from restriction:								
Expiration of time restrictions	322,722	(322,722)	-	-	519,693	(519,693)	-	-
Fulfillment of purpose restriction	476,481	(476,481)	-	-	-	-	-	-
Total support and revenue	2,918,966	614,430	-	3,533,396	2,301,490	313,389	-	2,614,879
Expenses:								
Program services:	1,934,678	-	-	1,934,678	1,558,742	-	-	1,558,742
Supporting services:								
Management and general	291,335	-	-	291,335	174,808	-	-	174,808
Fundraising	327,780	-	-	327,780	201,403	-	-	201,403
Total supporting services	619,115	-	-	619,115	376,211	-	-	376,211
Total expenses	2,553,793	-	-	2,553,793	1,934,953	-	-	1,934,953
Change in net assets	365,173	614,430	-	979,603	366,537	313,389	-	679,926
Net assets at beginning of year	724,764	566,094	1,822,506	3,113,364	358,227	252,705	1,822,506	2,433,438
Net assets - end of year	\$ 1,089,937	\$ 1,180,524	\$ 1,822,506	\$ 4,092,967	\$ 724,764	\$ 566,094	\$ 1,822,506	\$ 3,113,364

See accompanying notes to financial statements.

The Josselyn Center, NFP

Statements of Cash Flows

<i>Years Ended June 30,</i>	2018	2017
Cash Flows From Operating Activities:		
Change in net assets	\$ 979,603	\$ 679,926
Adjustment to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	34,843	19,161
Bad debt expense	17,010	8,650
Receipt of in-kind contribution - property and equipment	(72,554)	-
Net realized gain on sale of investments	(20,787)	(53,022)
Net unrealized gain on investments	(66,050)	(107,199)
(Increase) decrease in grants receivables	6,368	(58,205)
Increase in accounts receivable DHS	(18,165)	(9,533)
(Increase) decrease in client receivables	58,743	(159,885)
Increase in pledges receivable	(356,230)	(255,184)
Increase in pledges receivable - in-kind	(39,870)	-
(Increase) decrease in prepaid expenses	37,520	(53,900)
Increase in accounts payable and accrued liabilities	109,486	44,277
Total adjustments	(309,686)	(624,840)
Total cash flows provided by operating activities	669,917	55,086
Cash Flows From Investing Activities:		
Purchase of land	(52,130)	-
Purchase of building and improvements	(429,564)	(121,733)
Purchase of equipment and furnishings	(19,810)	(10,700)
Purchase of website	-	(9,125)
Purchase of investments including expenses	(323,703)	(622,702)
Proceeds from sale of investments	292,145	583,792
Total cash flows used in investing activities	(533,062)	(180,468)
Cash Flow From Financing Activities:		
Net increase (decrease) on lines of credit	(104,111)	96,475
Net increase (decrease) in cash	32,744	(28,907)
Cash, beginning of year	54,595	83,502
Cash, end of year	\$ 87,339	\$ 54,595
Supplemental Disclosures of Cash Flow Information		
Cash paid during the year for:		
Interest	\$ 12,183	\$ 8,364

See accompanying notes to financial statements.

The Josselyn Center, NFP
Statements of Functional Expenses
Years Ended June 30, 2018 (with comparative 2017 totals)

	Supporting Services				2018		2017	
	Program Services	Management and General	Fundraising	Total	Total	%	Total	%
Salaries and consultants	1,422,380	164,027	225,918	389,945	1,812,325	70.9	1,422,877	73.5
Employee health insurance	97,194	95	(2,147)	(2,052)	95,142	3.7	57,710	3.0
Payroll taxes	81,293	11,844	10,440	22,284	103,577	4.1	83,899	4.3
Retirement contributions	19,654	6,344	920	7,264	26,918	1.1	20,741	1.1
Total salaries and related expenses	1,620,521	182,310	235,131	417,441	2,037,962	79.8	1,585,227	81.9
Board expenses	550	129	490	619	1,169	0.0	1,606	0.1
Social committee	1,019	1,403	765	2,168	3,187	0.1	300	0.0
Professional fees	69,661	25,988	10,552	36,540	106,201	4.2	60,362	3.1
Supplies	44,747	5,363	13,265	18,628	63,375	2.5	45,091	2.3
Printing	6,610	260	15,365	15,625	22,235	0.9	15,918	0.8
Telephone	17,161	636	3,390	4,026	21,187	0.8	19,140	1.0
Postage and shipping	1,827	90	3,843	3,933	5,760	0.2	5,490	0.3
Occupancy	45,502	6,631	9,051	15,682	61,184	2.4	41,776	2.2
Community education services	322	804	10	814	1,136	0.0	999	0.1
Local transportation	1,486	287	-	287	1,773	0.1	282	0.0
Membership dues	5,689	255	1,465	1,720	7,409	0.3	3,980	0.2
Equipment rent, repairs and maintenance	14,141	338	1,354	1,692	15,833	0.6	18,869	1.0
Charge card fees	-	15,970	-	15,970	15,970	0.6	13,683	0.7
Insurance	56,287	8,246	1,317	9,563	65,850	2.6	43,056	2.2
Staff development	2,756	5,315	-	5,315	8,071	0.3	3,694	0.2
Bad debt expense	-	-	17,010	17,010	17,010	0.7	8,650	0.4
Other	16,185	36,579	10,874	47,453	63,638	2.5	47,669	2.5
Total other expenses before depreciation	283,943	108,294	88,751	197,045	480,988	18.8	330,565	17.1
Depreciation of building and equipment	30,214	731	3,898	4,629	34,843	1.4	19,161	1.0
2018 Total Expenses	1,934,678	291,335	327,780	619,115	2,553,793	100.0	1,934,953	100.0
2017 Total Expenses	1,558,742	174,808	201,403	376,211	1,934,953	100.0		

The Josselyn Center, NFP
Statements of Functional Expenses
Year Ended June 30, 2017

	Supporting Services				2017	
	Program Services	Management and General	Fundraising	Total	Total	%
Salaries and consultants	1,207,009	61,424	154,444	215,868	1,422,877	73.5
Employee health insurance	44,170	12,301	1,239	13,540	57,710	3.0
Payroll taxes	69,294	4,248	10,357	14,605	83,899	4.3
Retirement contributions	18,191	1,050	1,500	2,550	20,741	1.1
Total salaries and related expenses	1,338,664	79,023	167,540	246,563	1,585,227	81.9
Board expenses	1,606	-	-	-	1,606	0.1
Social committee	300	-	-	-	300	0.0
Professional fees	35,351	21,603	3,408	25,011	60,362	3.1
Supplies	39,399	2,985	2,707	5,692	45,091	2.3
Printing	4,876	252	10,790	11,042	15,918	0.8
Telephone	16,846	854	1,440	2,294	19,140	1.0
Postage and shipping	1,512	200	3,778	3,978	5,490	0.3
Occupancy	35,734	2,791	3,251	6,042	41,776	2.2
Community education services	999	-	-	-	999	0.1
Local transportation	216	66	-	66	282	0.0
Membership dues	2,750	955	275	1,230	3,980	0.2
Equipment rent, repairs and maintenance	17,171	661	1,037	1,698	18,869	1.0
Charge card fees	-	13,683	-	13,683	13,683	0.7
Insurance	34,646	8,410	-	8,410	43,056	2.2
Staff development	3,694	-	-	-	3,694	0.2
Bad debt expense	-	8,650	-	8,650	8,650	0.4
Other	8,115	33,810	5,744	39,554	47,669	2.5
Total other expenses before depreciation	203,215	94,920	32,430	127,350	330,565	17.1
Depreciation of building and equipment	16,863	865	1,433	2,298	19,161	1.0
2017 Total Expenses	1,558,742	174,808	201,403	376,211	1,934,953	100.0

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").

Financial Statement Presentation

Financial statement presentation follows the recommendation of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-210-45. Under ASC 958-210-45, the Center is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets include all of the support and revenue over which the Center has discretionary control, all of the expenses of the Center, and transfers from temporarily restricted net assets as time lapses or as funds are expended that meet the restrictions of donors.

Temporarily restricted net assets include all of the support and revenue of the Center which were accepted with donor restrictions for purpose or that are time restricted. Transfers are made from this fund to unrestricted net assets as funds are expended or time restrictions are met.

Permanently restricted net assets include funds received from donors with the stipulation that they be permanently retained by the Center in perpetuity and that only the income and/or use of the assets are available to the Center.

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 unrestricted unless specifically restricted by the donor.

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, 2018 and 2017. 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 Josselyn Center, NFP

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue and Expense Recognition (Continued)

The Center reports contributions in the temporarily or permanently restricted net asset 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, restricted net assets are released and reclassified to unrestricted net assets in the statement of activities. Donor-restricted contributions are initially reported in the temporarily restricted net asset class, even if it is anticipated such restrictions will be met in the current reporting period.

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 unrestricted net assets unless explicit donor stipulation or law restricts their use.

Cash

For purposes of the statements of cash flows, the Center considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash. The Center had no cash equivalents at the end of their fiscal year.

Contributions and Grants

Under FASB ASC 958, Not-for-Profit Entities, contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Grants that are not specified by the donor for a particular fund or purpose are included as public support in unrestricted net assets.

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, 2018 and 2017 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.

The Josselyn Center, NFP

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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 unrestricted net assets 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 and Depreciation

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 15-40 years for the building and improvements and 3-15 years for equipment.

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.

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 Josselyn Center, NFP

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Income Taxes (Continued)

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 \$27,212 and \$26,788 for the years ended June 30, 2018 and 2017, respectively. The Center had no unrelated business income for the years ended June 30, 2018 and 2017 and no income tax provisions have been recorded.

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.

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 year ended June 30, 2018, the Center received \$132,674 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, are provided by individuals possessing those skills, and 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.

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 15 for details regarding a particular legal matter.

Under Section 1404A of 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 \$27,212 and \$26,788 as of June 30, 2018 and 2017, respectively. The actual claims paid out in the future may differ from these estimates.

The Josselyn Center, NFP

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (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.

On August 18, 2016, the FASB issued ASU 2016-14 (Topic 958), *Presentation of Financial Statements of Not-for-Profit Entities* (Update). The Update reduces the number of net asset classes from three to two, those with donor restrictions and those without; requires all nonprofits to report expenses by nature and function; and improves information presented in financial statements and notes that it is useful in assessing a not-for-profit's liquidity, financial performance, and cash flows. The amendments in this Update are effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning December 15, 2018. Early application of the amendments in this Update is permitted. The Center has not elected to early implement the amendments.

In June 21, 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.

Reclassifications

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 December 27, 2018, which is the date the financial statements were available to be issued.

The Josselyn Center, NFP

Notes to Financial Statements

Note 2: 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.

Compliance

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 3: 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 payors. Clients accounts receivable consist of amounts due from commercial insurance companies, governmental program, private pay and other third-parties.

The mix of client revenue was as follow:

	2018	2017
Medicare	10 %	18 %
Medicaid	11 %	11 %
Managed care plans, commercial, and other payors	70 %	60 %
Patients	9 %	11 %
Total	100 %	100 %

The Josselyn Center, NFP

Notes to Financial Statements

Note 4: Description of Net Assets

Unrestricted Net Assets

Unrestricted net assets 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 of unrestricted net assets. 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, 2018 and 2017:

	2018	2017
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.	\$ 174,486	\$ 164,591
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.	103,350	103,350
Total	\$ 277,836	\$ 267,941

Temporarily Restricted Net Assets

Temporarily restricted net assets include all resources which are temporarily restricted by donors or which are designated for future periods. Expenditures that meet the donor restrictions are charged to unrestricted net assets and transfers are made to unrestricted net assets as net assets are released from restrictions.

The restrictions on net assets at the end of June 30, 2018 and 2017 includes 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 4: Description of Net Assets (Continued)

The Center also intends to renovate their current facility by constructing an elevator and creating accessible restrooms. 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 were temporarily restricted as follows at June 30, 2018 and 2017:

	2018	2017
Time restricted	\$ 930,166	\$ 310,910
Naming rights	100,000	-
Capital campaign	150,358	255,184
Total	\$ 1,180,524	\$ 566,094

Permanently Restricted Net Assets

Permanently restricted net assets are an endowment growth fund and consist of the principal amount of contributions accepted with the stipulation that the principal be maintained in perpetuity and the income including gains will be transferred to the unrestricted net assets for operations. The income is accounted for in the unrestricted net assets.

Net assets were permanently restricted as follows at June 30, 2018 and 2017:

	2018	2017
Halsey Earl Paronto, Grace K. Paronto and Halsey Earl Paronto, Jr. Memorial Endowment Net Assets - An endowment bequest with the principal donated amount restricted by donor. Only income earned from the investment of principal may be used for support of operations. Investment earnings of \$109,577 and \$179,150 are included on the statements of activities and changes in net assets for the years ended June 30, 2018 and 2017, respectively.	\$ 1,822,506	\$ 1,822,506
Total	\$ 1,822,506	\$ 1,822,506

The Josselyn Center, NFP

Notes to Financial Statements

Note 5: 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 following are the fair values and original cost of investments and assets limited as to use as of June 30, 2018 and 2017:

	June 30, 2018		
	Cost	Fair Value	Unrealized Gain (Loss)
Cash	\$ 84,073	\$ 84,073	\$ -
Common stocks	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

	June 30, 2017		
	Cost	Fair Value	Unrealized Gain (Loss)
Cash	\$ 129,101	\$ 129,101	\$ -
Corporate bonds	146,354	128,319	(18,035)
Common stocks	322,344	380,950	58,606
US equity funds	490,078	546,814	56,736
Fixed income funds	630,002	629,109	(893)
Closed end equity ETF	115,168	120,119	4,951
Mutual funds alternative	351,823	371,506	19,683
Total	\$ 2,184,870	\$ 2,305,918	\$ 121,048

The Josselyn Center, NFP

Notes to Financial Statements

Note 5: Investments and Assets Limited as to Use (Continued)

Investment return for investment securities is summarized as follows:

<i>Years Ended June 30,</i>	2018	2017
Investment income	\$ 51,798	\$ 46,874
Realized gains	20,787	53,022
Unrealized gains	66,050	107,200
Total investment return	138,635	\$ 207,096
Less investment fees	(21,215)	(21,001)
Total investment return net of fees	\$ 117,420	\$ 186,095

Note 6: Client Fees

Consistent with the mission of the Center, care is provided to clients regardless of their ability to pay, including providing services to those persons who 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 patients without regard to ability to pay 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, 2018 and 2017, respectively, 90% and 88% of the clients paid a reduced rate. Client fees range from \$0 to \$130 per hour.

Note 7: 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 permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent 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 Josselyn Center, NFP

Notes to Financial Statements

Note 7: Endowment Funds (Continued)

The remaining portion of the donor-restricted endowment fund in excess of the original fair value that is not classified in permanently restricted net assets is classified as temporarily restricted 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 permanently restricted net asset at year-end is below the original fair value, the deficit is recorded as a temporarily 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.

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

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets at June 30, 2016	\$ 253,211	\$ -	\$ 1,822,506	\$ 2,075,717
Net investment return:				
Interest and dividend income	5,631	-	40,549	46,180
Realized gain on sale of investments	6,370	-	45,867	52,237
Unrealized gain on investments	12,878	-	92,734	105,612
Net investment return	24,879	-	179,150	204,029
Appropriation of endowment assets for expenditures	(10,149)	-	(179,150)	(189,299)
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

The Josselyn Center, NFP

Notes to Financial Statements

Note 8: Pledges Receivable

Pledges receivable are due as follows at June 30, 2018 and 2017:

	2018	2017
2018	\$ -	\$ 81,875
2019	244,500	75,957
2020	184,211	52,082
2021	153,385	41,077
2022	28,479	4,193
2023	839	-
Total	611,414	255,184
Allowance for uncollectible amounts	(25,660)	(8,650)
Net pledges receivable	\$ 585,754	\$ 246,534

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, 2018 and 2017. 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, 2018 and 2017:

	2018	2017
Amounts due in:		
Less than one year	\$ 244,500	\$ 81,875
One to five years	393,500	188,125
Total pledges receivable	638,000	270,000
Less: discount	(26,586)	(14,816)
Less: Allowance for doubtful accounts	(25,660)	(8,650)
Less: pledges receivable - current	(244,500)	(81,875)
Pledges receivable - noncurrent	\$ 341,254	\$ 164,659

The Josselyn Center, NFP

Notes to Financial Statements

Note 9: Conditional Pledges

The following pledges are contingent upon completion of the elevator construction and therefore not reflected in the financial statements at June 30:

	2018	2017
Cook County Community Development Block Grant	\$ 200,000	\$ -
Civic Foundation	10,000	-
Total	\$ 210,000	\$ -

The management plans to complete the elevator project in fiscal year June 30, 2019. Upon construction completion and submission of the receipts the conditional pledges will be recognized as revenue.

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 (5.00% and 4.25% at June 30, 2018 and 2017, respectively) plus .75%. The agreement was entered into on June 22, 2005. The balances outstanding as of June 30, 2018 and 2017 were \$60,000 and \$136,461, respectively.

The Center has an additional bank line of credit with a maximum borrowing limit of \$800,000 bearing interest at the Lender's Reference Rate (5.0% and 4.25% at June 30, 2018 and 2017, respectively) less .50%. The balances outstanding at June 30, 2018 and 2017 were \$172,335 and \$199,985, 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 5, 2020.

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, 2018 and 2017, totaled \$26,918 and \$20,741, respectively.

Note 12: In-kind contributions

For the year ended June 30, 2018, \$132,674 of equipment and furnishings and design services is included as contributions in the accompanying statement of activities and changes in net assets. The total in-kind contributions consists of \$72,554 of equipment and furnishing received, \$20,250 of design services and \$39,870 of in-kind pledge in a form of furnishings.

Note 13: Contracts Commitments

Subsequently to June 30, 2018, the Center entered into a construction contract for a renovation of one of the buildings and the parking lot. Total commitments under contracts are \$828,423. As of the date of the report, \$828,423 of the contract, had been billed and \$521,910 was paid.

The Josselyn Center, NFP

Notes to Financial Statements

Note 13: Contracts Commitments (Continued)

The renovation of the building and parking lot will be completed in early fiscal year 2019.

Note 14: Program Services

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

Therapy	\$ 1,258,568
Psychiatry	522,704
Living Room	127,554
Camp Neeka	25,852
<hr/>	
Total	\$ 1,934,678

Note 15: Loss Contingencies

Subsequently to June 30, 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 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, since the case was filed on November 5, 2018. The malpractice insurance covers defense costs up to \$100,000.

Supplementary information

PUBLIC DISCLOSURE



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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, 2018, and have issued our report thereon dated December 27, 2018, 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 Report" for the State of Illinois fiscal year ended June 30, 2018 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

December 27, 2018
Lincolnshire, Illinois



GRANT ALLOWABLE COST SUMMARY

GRANT REPORT for the period July 1 through June 30, 2018

AGENCY NAME: The Josselyn Center

FEIN: 362217996

		IDHS GRANT - FUNDED SERVICES					ALL OTHER PROGRAMS	MANAGEMENT & GENERAL	TOTAL
		PROGRAM 1	PROGRAM 2	PROGRAM 3	PROGRAM 4	PROGRAM 5			
	PROGRAM NAME/NUMBER/ ONTRACT NUMBER/OTHER IDENTIFICATION								
A	DIRECT PROGRAM EXPENSES	510	580						
		127,554.22	33,281.94				2,101,621.94	291,335.00	2,553,793.10
B	ALLOCATE MANAGEMENT AND GENERAL COSTS (NOTE 1)								
		12,349.03	35,60.64				275,425.33	- 291,335.00	-0-
C	SUBTOTAL A & B								
		139,903.25	36,842.58				2,377,047.27	-0-	2,553,793
D	SUBTRACT UNALLOWABLE COST PER PAGE 2								
		0.00	0.00						
E	ADD OTHER APPROVED USES (ATTACH DOCUMENTATION)								
		0.00	0.00						
F	TOTAL ALLOWABLE COSTS								
		139,903.25	36,842.58						
G	SPECIAL PROVISIONS (SEE INSTUCTIONS)								
		0.00	0.00						
H	INTEREST EARNED (SEE INSTRUCTIONS)								
		0.00	0.00						

NOTE 1: Management and General costs are allocated based on: ☒ direct salaries, ☐ total direct costs, ☐ other basis (attach explanation).

Please visit the following IDHS web page for the instructions mentioned in this form (these instructions are listed in each fiscal years financial reporting web link): <http://www.dhs.state.il.us/page.aspx?item=59675>



UNALLOWABLE COST REPORT

Agency Name: The Josselyn Center

FEIN: 362217996

	IDHS GRANT-FUNDED SERVICES				
	PROGRAM 1	PROGRAM 2	PROGRAM 3	PROGRAM 4	PROGRAM 5
Program Name/Number/Contract Number	The Living Room	Crisis Staffing			
Unallowable Costs (see instructions)					
Compensation of Governing Body	0.00	0.00			
Entertainment	0.00	0.00			
Associate Dues	0.00	0.00			
Meetings and Conventions	0.00	0.00			
Fundraising	0.00	0.00			
Bad Debt	0.00	0.00			
Charity and Grants	0.00	0.00			
Unallowable Interest	0.00	0.00			
Inventories	0.00	0.00			
Depreciation of IDHS - Funded Assets	0.00	0.00			
Cost of Production	0.00	0.00			
In-Kind Expenses	0.00	0.00			
Alcoholic Beverages	0.00	0.00			
Personal Automobile	0.00	0.00			
Fines and Penalties	0.00	0.00			
Personal Use Items	0.00	0.00			
Lobbying	0.00	0.00			
Unallowable Relocation	0.00	0.00			
Gratuities	0.00	0.00			
Political Contributions	0.00	0.00			
Related Party Transactions	0.00	0.00			
Costs Where a Conflict of Interest Exists	0.00	0.00			
Unallowable Cost if Program is Federally Funded or Cost Restricted by Contract (See Instructions)					
Explain:					
Explain:					
Total Unallowable Costs (to line D of Grant Report) - See below if None					

If no unallowable costs are listed, sign and date as follows:
I certify that no unallowable costs are included in either direct costs or allocated Management and General costs on the Grant Report.

Printed Name: Kelly Schuler

Title: Director of Operations

Signature: _____

Date: 12/27/2018

Please visit the following IDHS web page for the instructions mentioned in this form (these instructions are listed in each fiscal years financial reporting web link): <http://www.dhs.state.il.us/page.aspx?item=59675>