

# 2021-2022

## JCC Board of Directors Manual



Jewish Community Center  
of Greater Ann Arbor

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# Jewish Community Center of Greater Ann Arbor

## Board of Director's Manual

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## JCC Mission

### **Mission**

To enhance Jewish identity, culture, and values for the community, through a wide range of resources and excellent programming.

Jewish Community Center of Greater Ann Arbor Committees

2021-22

Executive Committee

Finance Committee

Facilities Committee

Strategic Planning Committee

Nominating Committee

ECC Steering Committee

ECC Parent Committee

Camp Committee

Golf Committee

Film Festival Committee

Book and Arts Festival Committee

Fine Arts Committee

\*Each board member is expected to serve on at least one committee

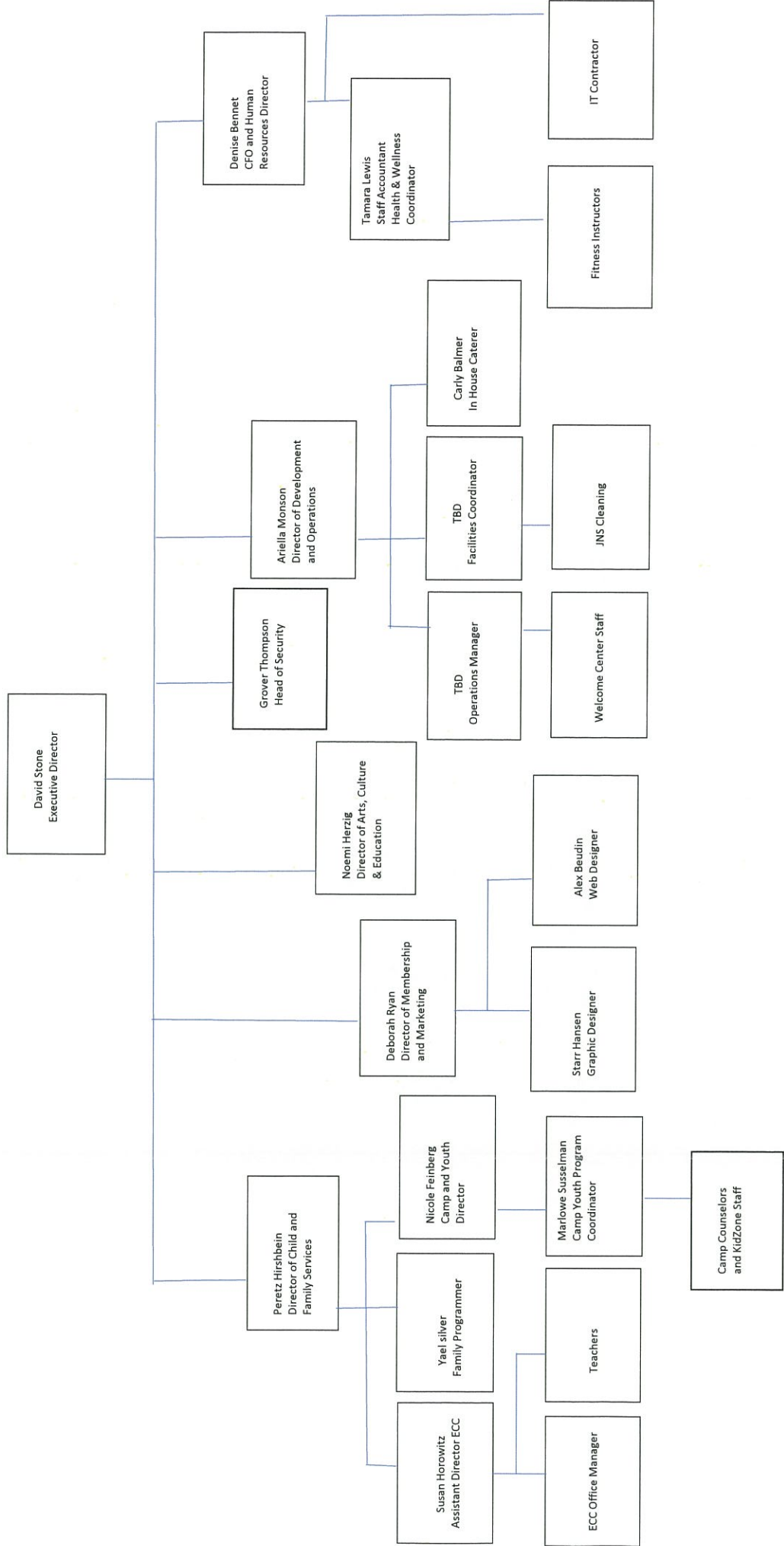


**\*\*2021 – 2022 Board of Directors**

Jewish Community Center of Greater Ann Arbor

<u>Last Name</u>	<u>First Name</u>	<u>Position</u>	<u>Phone</u>	<u>Email</u>
Aronson	Levana		734-741-4863	<a href="mailto:levana.aronson@gmail.com">levana.aronson@gmail.com</a>
Bash	Leslie		248-834-2634	<a href="mailto:lesliebash@gmail.com">lesliebash@gmail.com</a>
Bernstein	Jesse	Immediate President- Executive Committee	734-769-4581	<a href="mailto:jab4410@gmail.com">jab4410@gmail.com</a>
Chinsky	Josh	First Vice President- Executive Committee	410-207-5495	<a href="mailto:ichinsky@gmail.com">ichinsky@gmail.com</a>
Clos	Anita		734-645-3721	<a href="mailto:amclo451@gmail.com">amclo451@gmail.com</a>
Epstein	Ann	Executive Committee- At Large	734-677-7077	<a href="mailto:annsepstein@att.net">annsepstein@att.net</a>
Kresch	Zvi		734-657-3838	<a href="mailto:zkresch@gmail.com">zkresch@gmail.com</a>
Linkner	Adam		745-646-3116	<a href="mailto:alinkner@gmail.com">alinkner@gmail.com</a>
Min-Maranda	Soo Ji		215-247-9700	<a href="mailto:sooji.min@gmail.com">sooji.min@gmail.com</a>
Moyer	Bruce	President	734-223-7264	<a href="mailto:greenCasa@comcast.net">greenCasa@comcast.net</a>
Newman	Rachel		734.929.0207	<a href="mailto:yurachel@comcast.net">yurachel@comcast.net</a>
Penchansky	Seth		734-223-6768	<a href="mailto:sspenchansky@gmail.com">sspenchansky@gmail.com</a>
Pollak	Robin	Executive Committee- At Large	734-780-7348	<a href="mailto:robinpollak@gmail.com">robinpollak@gmail.com</a>
Rosen	Jillian	Treasurer- Executive Committee	201-819-4492	<a href="mailto:jillian.r.rosen@gmail.com">jillian.r.rosen@gmail.com</a>
Tobias	Brittany		616-886-1388	<a href="mailto:brittany.tobias@alumni.ned.edu">brittany.tobias@alumni.ned.edu</a>
Whinston	Sarah		917-544-8776	<a href="mailto:sraful@gmail.com">sraful@gmail.com</a>
Zimet	David	Secretary- Executive Committee	734-709-6936	<a href="mailto:davidzimet@gmail.com">davidzimet@gmail.com</a>

Jewish Community Center of Greater Ann Arbor Organizational Chart Updated July 22, 2021



## **Placeholder for Board Meeting Schedule TBD**

**By-Laws of the Jewish Community Center  
("JCC") of Greater Ann Arbor**  
A Michigan non-profit corporation

*Last Revised 6/13/2010*

**ARTICLE 1 – OFFICES**

Section 1.1: Registered Office.

The JCC's registered office is located at the place listed in its Articles of Incorporation ("Articles")

Section 1.2: Business Offices.

The JCC may maintain business offices and otherwise conduct business at its Registered Office or in any other place the Board of Directors ("Board") may designate from time to time.

**ARTICLE 2 – MISSION AND PURPOSE**

Section 2.1: Mission

The JCC's mission is to enhance Jewish identity and perpetuate Jewish values through excellence in cultural, educational, social and recreational programming and resources that embrace and involve the entire community.

Section 2.2: Purpose

The JCC's purposes are described in Article II of the Articles.

**ARTICLE 3 – AFFILIATION**

Section 3.1: Affiliation

The JCC may affiliate with other organizations with supportive or otherwise consistent missions and purposes, including but not limited to the Jewish Community Centers Association of North America ("JCCA"). Any formal affiliation (other than with JCCA) or disaffiliation must be approved in advance by resolution of the Board.

**ARTICLE 4 – MEMBERS**

Section 4.1: Qualifications

Any person is eligible for membership in the JCC if he or she: (i) supports the JCC's mission and purposes; and (ii) is age sixteen (16) or older. The Board may establish, from time to time, classes of membership and the qualifications, dues, preferences, and limitations pertaining to each class.

Section 4.2: Membership

A person who is eligible for membership and who wishes to become a Member must submit a completed application on a form approved by the Executive Director or his or her designee and pay any required membership dues. Membership begins with the JCC's acceptance of the application and dues, and must be renewed annually or at such other intervals as the Board may establish from time to time.



Membership is not transferable and automatically terminates upon a Member's death, resignation, or expulsion, or upon expiration without renewal of the Member's term. The Board may by resolution modify or waive any provisions of this Section 4.2 with respect to any individual or group, or establish written policies delegating such power to the Executive Director. The member shall be notified of any such resolutions or policies in accord with the provisions of Section 12.3 below.

#### Section 4.3: Denial, Suspension or Cancellation

Membership may be denied, suspended or cancelled by the Board for conduct determined by the Board, in its sole discretion and judgment, to be contrary to: (i) the JCC's interest, purposes, good or welfare, (ii) the JCC's Articles, these Bylaws or other JCC rules or regulations duly adopted; or (iii) applicable law. Such action may be taken only after the Member has been informed of the reasons for the action and given an opportunity to respond in person or in writing.

#### Section 4.4: Meetings

- a) Location. Each meeting of the Members will be held at the Registered Office or at such other place as may be designated by the Board. Alternatively, a meeting may occur by teleconference or other remote methods, but only if: (i) all participants can hear one another; and (ii) the names of all participants are divulged.
- b) Annual Meeting. An annual meeting of the Members will be convened once each fiscal year, on a date set by the President in consultation with the Executive Director. The Members shall, during an annual meeting, elect Board Directors, receive operational and financial reports, and transact any additional business and take any additional action as may be described in the notice of meeting. At least ten (10) and not more than sixty (60) calendar days prior to the annual meeting, the Secretary will provide written notice in person, by mail, or electronically, or by publication in a newspaper or other periodical published at least semiannually by or on behalf of the JCC and addressed and mailed (or electronically transmitted) to each Member entitled to vote, of the time, place, if any and purpose(s) of the meeting. If a meeting is to be conducted by teleconference or other remote methods, the notice of meeting also will contain a description of the means of remote communication by which a Member may participate.
- c) Special Meetings. A special meeting of the Members may be called by any two (2) members of the Executive Committee, by petition of two-thirds (2/3) of those Directors entitled to vote at a meeting of the Board, or by petition of twenty-five percent (25%) of the Members. The requesting group must inform the Executive Director, who will then notify all Members entitled to vote at the meeting at least seven (7) calendar days before the meeting. The notice of special meetings must specify the time, place, and purpose of the meeting, and identify the group who called the meeting. No business may be transacted at the special meeting that is not described in the notice.
- d) Attendance. A Member's attendance at a meeting in person or remotely constitutes: (i) waiver of any objection to lack of notice or defective notice of the meeting, unless the Member at the beginning of the meeting objects to holding the meeting or transacting business or taking action at the meeting; and (ii) waiver of objection to consideration of a particular matter at the meeting that is not within the purpose(s) described in the meeting notice, unless the Member objects to considering the matter when it is presented.

- e) **Voting Rights and Eligibility to Vote.** For purposes of this Article IV, each individual Member on good standing – including each individual age sixteen (16) or older who is an immediate member of a family that has purchased a family membership – is entitled to vote. Proxies are prohibited and the Board will not recognize their participation in any Membership deliberations, nor their vote. The Secretary is responsible for making and certifying a complete list of Members entitled to vote at a meeting. The list must be arranged alphabetically within each membership class with the address of each Member, and be made available for review and inspection during the meeting. If the list is made available electronically, instructions for accessing the list shall be provided to all Members. When an action, other than the election of Directors, is to be taken by vote of the Members, it shall be authorized by a majority of the votes cast by Members entitled to vote, unless a greater plurality is required by the Articles, the United States Internal Revenue Code (the “Code”), or the Michigan Nonprofit Corporation Act (the “Act”). Directors may be elected by a plurality of the votes cast at an election.
- f) **Quorum.** A quorum consists of twenty-five (25) Members. Members present in person at a meeting where quorum is established may continue to do business until the meeting is adjourned even if enough Members leave during the meeting such that fewer than twenty-five (25) remain. Absent a quorum, any action that ordinarily requires an affirmative vote of the Members shall be deemed approved without amendment from the floor if the action as proposed was submitted to the members at least fourteen (14) days prior to the meeting.
- g) **Minutes.** Minutes of each Member meeting will be certified by the Board at its next regular meeting and made available to the Members pursuant to Section 12.3 below.
- h) **Action by Consent.** Any action required or permitted to be taken at an annual or special meeting of Member may be taken without a meeting, without prior notice, and without a vote, if before or after the action all the Members entitled to vote consent in writing, or by electronic transmission as prescribed by the Act. If the action consented to would have required filing of a certificate under the Act if the action had been voted upon by Members at a meeting, the certificate filed shall state in lieu of any statement required thereby concerning a vote of member that written consent has been given as described here.

## **ARTICLE 5 – BOARD OF DIRECTORS**

### **Section 5.1: Composition and Compensation**

The Board is comprised of voting, honorary, emeritus Directors, as further set forth in this ARTICLE 5. Directors shall not be compensated for their service on the Board but may, by resolution of the Board, be reimbursed for actual expenses incurred on behalf of the JCC.

### **Section 5.2: Voting Directors**

- a) **Qualifications.** Any individual age 18 or above who is a Member in good standing; and up to two (2) individuals age 16 or 17 who are children or dependents of Members in good standing are eligible to serve as Directors provided that they are able and willing to perform the duties and functions set forth in (b) below; and that they maintain JCC membership in good standing throughout their terms as Directors.

- b) Duties and Functions. The Board may exercise and, as provided in these Bylaws, delegate, all rights, powers, duties and responsibilities relative to the management and control of the JCC's property, activities, and affairs, provided that such rights, powers, duties, or responsibilities are not reserved by law or the Articles or these Bylaws to the Members or some other party. Directors are expected to serve as ambassadors in the local Jewish community and to participate actively in the leadership of the JCC and its programming. Unless excused by the President for good cause, each Director shall serve on at least one standing, ad hoc, or programming committee during each fiscal year.
- c) Number and Term. The voting Directors include the Officers and not fewer than twelve (12) nor more than twenty-four (24) at-large Directors, as determined by the Members. A Director's term is (3) years and a Director may serve up to two (2) consecutive full terms. Service as an Officer does not count against these term limits. The at-large Directors are divided equally into three (3) classes, so that approximately one-third of the Directors is elected at each Annual Meeting.
- d) Nominations and Elections. The election of voting Directors shall take place during the Members' Annual Meeting. No less than ninety (90) days before the Annual Meeting, the President shall request the Governance Committee to identify a slate of qualified candidates to promote for membership on the Board. The Governance Committee shall be responsible for solicitations, interviews, and other activities necessary to develop the slate. The names of the candidates selected by the Governance Committee shall be posted at the JCC, in its newsletters or other publications, or on its website at least fifteen (15) days before the annual meeting. In the event more than one individual is nominated to fill a single position, the vote shall be by closed ballot. Otherwise, the vote shall be by voice.
- e) Quorum. One-third (1/3) of the number of Directors then in office shall constitute a quorum for the transaction of business or taking any action including a vote; except that fifty percent (50%) plus one (1) Director shall constitute a quorum to approve the JCC's annual budget, the acquisition or disposition of major assets, or an Amendment of these Bylaws.
- f) Meetings. The Board's Annual Meeting shall be held at the same place as and immediately following the Members' Annual Meeting. The President, in consultation with the Executive Director, may set a time and place for additional regular meetings of the Directors to be convened during the fiscal year. Special meetings may be called by the president or at the request of a majority of the Directors at any time. Annual, regular, and special meetings may be held at any place or places. At least five (5) days' notice of the time and place of a Special Board meeting shall be given to each Director in person, by mail, or electronically, in the latter two cases addressed to the Director's last address appearing in the JCC's official records. The notice will identify the place, time and purpose of the meeting. Notice may be waived before, during, or after a meeting. The Secretary or his or her designee shall be responsible for taking minutes of each Board meeting. The minutes shall be maintained at the JCC consistent with the document retention and destruction policies adopted by resolution of the Board.
- g) Action by Consent. Any action required or permitted to be taken only after a vote of the Board or a committee of the Board may be taken without the meeting if, before or after the action all Directors then in office or all committee members consent to the action in writing. For purposes of an electronic vote, a Director or committee member shall be deemed to have approved an

action if he or she fails to vote by the deadline given in the request is issued. Any written or electronic consent shall be filed with the minutes of the proceedings of the Board or committee and has the same effect as a vote of the Board of committee for all purposes.

- h) Removal. The President shall remove a Director who misses three (3) regular meetings during any fiscal year without notice or excuse. Any Director may be removed at any time, with or without cause, by a vote of two-thirds (2/3) of those Directors present at a convened meeting of the Board; or by a majority of Members convened during an Annual or Special meeting of the Membership.
- i) Vacancies. Any vacancy on the Board may be filled by an individual nominated by the President and elected by a vote of the remaining Directors at the following regular or special meeting of the Board. A person selected by the Directors to fill a vacant position shall serve for the unexpired portion of the term of the Director who is being replaced.

#### Section 5.3: Honorary Directors

The Board may, from time to time, designate Honorary Directors consisting of the rabbis or other spiritual leaders of organizations that support the JCC and its mission. Honorary Directors may attend annual, regular, or special meetings of the Board without a vote.

#### Section 5.4: Emeritus Directors.

The following individuals shall be designated as Emeritus Directors; (i) all past presidents of the JCC; (ii) all members of the JCC's "Honorary Board" at the time of adoption of these Amended and Restated Bylaws; and (iii) any other members of the community recognized by the Board at a convened meeting for outstanding, long-term service to the JCC. Emeritus Directors may attend annual, regular, or special meetings of the Board without a vote.

## ARTICLE 6 – OFFICERS

#### Section 6.1: Officers

The JCC's Officers are its President, a First Vice President, a Secretary, a Treasurer, and such other vice presidents and officers as are from time to time designated by the Board. Any two of such offices may be held by the same person *except* the offices of the President and Secretary.

#### Section 6.2: Election and Removal

Each Officer shall be elected by the Board from among the Directors at its Annual Meeting to serve a two (2) year term. The Officers serve at the pleasure of the Board and are subject to the removal at any time with or without cause by a vote of two-thirds (2/3) of the Directors eligible to vote at a regular convened meeting of the Board. A person may serve for no more than two (2) consecutive terms in a single office. An Officer may resign upon written notice to the President, effective upon his or her receipt of the notice or any subsequent time specified in the notice. Service as an Officer does not count against the six (6) year limit applicable to Directors.

#### Section 6.3: Vacancies

A vacancy in the office of the President shall be filled by the Vice President for the remainder of the President's term in office or, if there is no Vice President, then by a Director elected by a majority vote of the Executive Committee. The President shall designate a person to fill any other vacancy among the officers for the remainder of the vacant officer's term.

#### Section 6.4: Powers and Duties

The officers have such powers and duties as usually pertain to their offices, subject to any restrictions imposed by the Board, and to the Board's right to confer by resolution additional powers and duties.

### **ARTICLE 7 – KEY PERSONNEL**

#### Section 7.1: Executive Director

The Board may employ an Executive Director to serve as the JCC's chief administrator. The Executive Director shall report to the President and Executive Committee and be responsible for the JCC's administrative and financial management, achievement of annual goals and objectives set by the Board, compliance with policies adopted by the Board, and such other functions as may be specified in an employment agreement or job description approved by the Board or otherwise designated by resolution of the Board. The Executive Director shall serve as an ex-officio Director of the JCC and all Board committees without a vote.

#### Section 7.2: Additional Key Personnel

The Director of Finance and Early Childhood Center Director are, for purposes of these Bylaws only, key personnel who report and are accountable to the Executive Director. The Board may, by resolution, designate additional positions as key personnel. Nothing in this ARTICLE & is intended, nor shall it be construed, to designate any individual as "key personnel" under the Code or the Act.

#### Section 7.3: Compensation of Key Personnel

Compensation for key personnel shall be subject to the approval of the President and Treasurer, and such approval shall be documented contemporaneously in writing. In the event the President or Treasurer is conflicted pursuant to the JCC's conflict of interest policies, a member of the Executive Committee shall be designated by a vote of the Executive Committee to replace the conflicted Officer for purposes of the approval process. In determining compensation of key personnel, the approving Officers shall make reasonable efforts to identify and when so identified shall use, data establishing comparable compensation for similarly situated exempt organizations.

### **ARTICLE 8 – COMMITTEES**

#### Section 8.1: Executive Committee

An Executive Committee is established consisting of the JCC's Officers, the Immediate Past President (if not an Officer) and up to two (2) at-large Directors selected by the Board. The Executive Committee shall be chaired by and meet on the call of the President. The Executive Committee's charge is to oversee the work of the Executive Director in managing the JCC's operations, provide direction and support to the Executive Director and other committees in addressing issues, challenges, or conflicts requiring timely responses between Board meetings, and exercise such additional powers as may be delegated by the Board from time to time. In the event of an emergency, the Executive Committee shall act in the capacity of the Board with all the powers and duties incident thereto. In such a case, the Executive Committee shall report on any emergency actions taken at the next Board meeting.

#### Section 8.2: Governance Committee

The President shall appoint a Governance Committee consisting of at least three (3) individuals, a majority of whom are Directors and at least one a Member at large. The Governance Committee shall be chaired by the President or another Officer designated by the President. Its charge is to maintain the Articles and these Bylaws, recommend revisions to these documents and other policies of the JCC related to governance, and serve as a nominating committee as provided in Section 5.2(d) above.

#### Section 8.3: Steering Committees

The Executive Director shall work with JCC department directors to establish steering committees in support of the JCC's major programs. Each steering committee shall be co-chaired by a Director and the relevant department director, and comprised of at least three (3) at-large Members who are stakeholders (as current or past participants or members) of the relevant program. Each steering committee shall meet at least tri-annually and, through its co-chairs, make an annual report to the Board during a convened meeting.

#### Section 8.4: Additional Committees

The Board has established or may later establish additional standing, programs, and ad hoc committees with such duties and powers as the Board may choose to delegate from time to time in support of the JCC's mission and purposes

- a) Leadership. Each standing committee shall be chaired by a Director appointed by the President and staffed by the Executive Director or his or her designee. A program or ad hoc committee may be chaired (or co-chaired) by any Member(s) appointed by the President.
- b) Membership. Committee members shall be selected by the chairs. Committee members need not be Directors but must be Members. All committee Members serve at the pleasure of the Board.
- c) Charge. Each committee shall receive its charge from the Board, except that program committees are charged with supporting the Executive Director in developing and implementing programs in support of the JCC's mission and purposes.
- d) Records and Reports. The committee's chair (or designee) shall maintain a record of the committee's proceedings, and develop and issue written reports to the Board as specified in the charge or as requested by the Board from time to time. The Board may, by resolution at a convened meeting, dissolve any standing, program, or ad hoc committee.

#### Section 8.5: Limitation of Authority.

No committee is authorized to amend the Articles or these Bylaws; adopt an agreement or merger or consolidation; recommend to Members the sale, lease, or exchange of all or substantially all of the JCC's property and assets; recommend to Members a dissolution or a revocation of a dissolution; fill Board vacancies; fix compensation of Directors for serving on the Board or on a committee; terminate Membership; or take any other action prohibited by law.



## **ARTICLE 9 – FUNDS, ASSETS AND CONTRACTS**

### **Section 9.1: Deposits**

The JCC's funds shall be deposited in one or more federally insured depository institutions designated or otherwise approved by the Finance and Facilities Committee. Such deposits shall be made subject to withdrawal on the signature(s) of such person or persons as the Board may designate from time to time. The Finance and Facilities Committee may approve appropriate exceptions to the federal insurance requirement (for example, to facilitate use of money market accounts to sweep JCC funds in excess of insured amounts). Any Finance and Facilities Committee approvals pursuant to this Section 9.1 shall be reported to the Board before or during its next convened meeting.

### **Section 9.2: Disbursements**

The JCC's funds may be disbursed only pursuant to these Bylaws, the annual budget approved by the Board, or continuing or special resolutions of the Board. Any depository of such funds shall be fully protected in acting upon the orders for withdrawal, including checks, drafts, and other customary banking orders, signed in accordance with these provisions or duly certified corporate resolutions. Nothing herein shall be interpreted nor construed to prohibit any individual expenditure above a budgeted amount; provided, however, that significant deviation from the budget are discussed with the Treasurer and with the Finance and Facilities Committee at its next convened meeting.

### **Section 9.3: Disposition of Property and Assets**

A sale, lease, exchange, or other disposition of all, or substantially all, the JCC's property and assets, with or without its goodwill, may be made only upon approval at an Annual or Special Meeting of the Members. Notice of such meeting shall be given to each Member of record at least twenty (20) days before the meeting as provided in Section 12.3 below. The notice shall include or be accompanied by a statement summarizing the principal terms of the proposed transaction or a copy of any documents containing the principal terms. At the meeting, the Members may authorize the sale, lease, exchange, or other disposition, or may authorize the Board to fix the terms thereof

### **Section 9.4: Other Transfers and Assignments**

All other conveyances, contracts and instruments of transfer and assignment shall be specifically approved by the Board and executed on the JCC's behalf by such officers or agents as the Board may authorize. The Board may, by resolution, delegate to the Executive Director, the Executive Committee, or another standing committee authority to approve conveyances, contracts, or instruments of transfer with such limitations and subject to such regulations as the Board may deem appropriate from time to time.

### **Section 9.5: Reliance**

Any person dealing with the JCC or its property in reliance upon an instrument executed in accordance with these Bylaws or duly certified corporate resolutions shall be fully protected thereby, and shall be under no duty to inquire as to the authority of the persons executing such instrument.

## ARTICLE 10 – INDEMNIFICATION

### Section 10.1: Indemnification of Directors and Officers:

**Claim by Third Parties** The JCC shall, to the fullest extent authorized or permitted by law, indemnify a Director or Officer (the “Indemnitee”) who was, is, or may be a party to a threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative and whether formal or informal (other than an action by, against, or in the right of the JCC), by reason of the fact that he or she is or was a Director, Officer, employer or agent of the JCC, or is or was serving at the request of the JCC, against expenses, including attorneys’ fees, judgments, penalties, fines, and amounts paid in settlement actually and reasonably incurred by the Indemnitee in connection with the action, suit, or proceeding, if the Indemnitee acted in good faith and in a manner the Indemnitee reasonably believed to be in or not opposed to the JCC’s best interests, and with respect to any criminal action or proceeding, if the Indemnitee had no reasonable cause to believe the conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of *nolo contendere* or its equivalent, does not, of itself, create a presumption that the Indemnitee did not act in good faith and in a manner which the Indemnitee reasonably believed to be in or not opposed to the JCC’s best interests, and with respect to any criminal action or proceeding, had reasonable cause to believe that the conduct was unlawful.

### Section 10.2: Indemnification of Directors and Officers:

**Claims Brought by or in the Right of the JCC.** The JCC shall, to the fullest extent authorized or permitted by law, indemnify an Indemnitee who was or is a party to or is threatened to be made a party to a threatened, pending, or completed action or suit by or in the right of the JCC to procure a judgment in its favor by reason of the fact that the Indemnitee is or was a Director, Officer, employee or agent of the JCC, or is or was serving at the JCC’s request, against expenses, including actual and reasonable attorneys’ fees, and amounts paid in settlement incurred by the Indemnitee in connection with the action or suit, if the Indemnitee acted in good faith and in a manner the Indemnitee reasonably believed to be in or not opposed to the JCC’s best interests. However, indemnification under this Section shall not be made for a claim, issue, or matter in which the Indemnitee has been found liable to the JCC or in which the Indemnitee is otherwise found to have breached any covenant, agreement, or obligation to the JCC, unless and only to the extent that the court in which the action or suit was brought has determined upon application that, despite the adjudication of liability or breach but in view of all circumstances of the case, the Indemnitee is fairly and reasonably entitled to indemnification for the expenses the court deems proper.

### Section 10.3: Actions Brought By the Indemnitee

Notwithstanding the above provisions, the JCC shall not indemnify an Indemnitee in connection with any action, suit, proceeding or claim, (or part thereof) (i) was authorized by the Board, or (ii) was brought or made to enforce this Article and such Indemnitee has been successful in such action, suit, proceeding or claim (or part thereof).

### Section 10.4: Approval of Indemnification

An indemnification under the above provisions, unless ordered by a court, shall be made by the JCC only as authorized in the specific case upon a determination that indemnification of the Indemnitee is proper in the circumstances because the Indemnitee has met the applicable standard of conduct set forth above. This determination shall be made promptly in any of the following ways:

- a) By a majority vote of a quorum of the Board consisting solely of directors who were not parties to the action, suit or proceeding.
- b) If the quorum described in subdivision (A) is not obtainable, then by a majority vote of a committee of Directors who are not parties to the action. The committee shall consist of not less than two (2) disinterested Directors.
- c) By legal counsel retained by the Board, in a written opinion.

#### Section 10.5: Advancement of Expenses

Expenses incurred in defending a civil or criminal action, suit, or proceeding described above shall be paid by the JCC in advance of the final disposition of the action, suit, or proceeding upon receipt of any undertaking by or on behalf of the Indemnitee to repay the expenses if it is ultimately determined that the Indemnitee is not entitled to be indemnified by the JCC. The undertaking shall be by unlimited general obligation of the person on whose behalf advances are made but need not be secured.

#### Section 10.6: Partial Indemnification

If an Indemnitee is entitled to indemnification for a portion of expenses including attorneys' fees, judgments, penalties, fines, and amounts paid in settlement, but not for the total amount thereof, the JCC shall indemnify the

Indemnitee for the portion of the expenses, judgments, penalties, fines, or amounts paid in settlement for which the Indemnitee is entitled to be indemnified.

#### Section 10.7: Indemnification of Employees and Agents

Any person who is not covered by the foregoing provisions of this ARTICLE 10 and who is or was an employee or agent of the JCC, or is or was serving at the request of the JCC, may be indemnified to the fullest extent authorized or permitted by law and approved by resolution of the Board.

#### Section 10.8: Other Rights of Indemnification

The indemnification or advancement of expenses provided under this Article is not exclusive of other rights to which a person seeking indemnification or advancement of expenses may be entitled under the Articles, these Bylaws, or a contractual agreement. However, the total amount of expenses advanced or indemnified from all sources combined shall not exceed the amount of actual expenses incurred by the person seeking indemnification or advancement of expenses. The indemnification provided for above continues as to a person who ceases to be a trustee, director, officer, employee, or agent related to acts or omissions occurring during the time he or she was an eligible Indemnitee, and shall inure to the benefit of the heirs, executors, and administrators of the Indemnitee upon his or her death or incapacity.

#### Section 10.9: Liability Insurance

The JCC is empowered to purchase and maintain insurance on behalf of any person who is or was a Director, Officer, employee or agent of the JCC, or is or was serving at the request of the JCC against any liability asserted against the person and incurred by the person in any such capacity or arising out of the person's status as such, whether or not the JCC would have the power to indemnify the person against such liability under applicable law.

#### Section 10.10: Contract with the JCC

The right to indemnification conferred in this ARTICLE 10 shall be deemed to be a contract between the JCC and each Director or Officer who serves in any such capacity at any time while this ARTICLE 10 is in effect, any repeal or modification of any such law or of this ARTICLE 10 shall not affect any rights or obligations then existing with respect to any state of facts then or theretofore existing or any action, suit or proceeding theretofore or thereafter brought or threatened based in whole or in part upon any such states of facts. In the event this ARTICLE 10 is repealed or modified, the JCC shall give written notice thereof to the Directors and Officers currently in office or who have served at any time during the previous six (6) years; any such repeal or modification shall not be effective for a period of sixty (60) days after such notice is delivered.

#### Section 10.11: Application to a Resulting or Surviving Corporation or Constituent Corporation.

The definition of "corporation" found in Section 569 of the Act, as the same exists or may hereafter be amended, is and shall be, specifically excluded from application to this Article. The indemnification and other obligations of the JCC set forth in this ARTICLE 10 shall be binding upon any resulting or surviving corporation after any merger or consolidation of the corporation. Notwithstanding anything to the contrary contained herein or in Section 569 of the Act, no person shall be entitled to the indemnification and other rights set forth in this ARTICLE 10 for acting as a Director, Officer, partner, trustee, employee, agent, or other representative of another corporation prior to such other corporation entering into a merger of consolidation with the corporation.

#### Section 10.12: Definitions

"Other enterprises" shall include employee benefit plans; "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan; and "serving at the JCC's request" shall include any service as a Director, Officer, employee, or agent of the JCC which imposes duties on, or involves services by, the Director, Officer, employee, or agent with respect to an employee benefit plan, its participants or beneficiaries; and a person who acted in good faith and in a manner he or she reasonably believed to be in the interest of the participants and beneficiaries of an employee benefit plan shall be considered to have acted in a manner "not opposed to the best interests of the JCC" as referred to above."

#### Section 10.13: Severability

Each and every paragraph, sentence, term and provision of this ARTICLE 10 shall be considered severable in that, in the event of a court finds any paragraph, sentence, term or provision to be invalid or unenforceable, the validity and enforceability, operation, or effect of the remaining paragraphs, sentences, terms, or provisions shall not be affected, and this ARTICLE 10 shall be construed in all respects as if the invalid or unenforceable matter had been omitted.

## **ARTICLE 11 – AMENDMENT AND ADDITIONS; ADDITIONAL RULES AND REGULATIONS**

### Section 11.1: Amendment

These Bylaws may be altered or amended at any duly convened meeting of the Board by a vote of a majority of the Directors eligible to vote, provided that: (i) written notice specifying the substance of the proposed amendment has been transmitted to each Director at least five (5) days in advance of the date of meeting, unless such notice is waived by all of the Directors; and (ii) such alteration or amendment is consistent with the Articles and does not adversely affect the reserved powers of the Members described in these Bylaws or otherwise provided by law. Any alteration or amendment to the Bylaws

shall be reported to the Members as provided in Section 12.3 below. Any proposed amendment that infringes the reserved powers of the Members shall require approval by a majority of the Members present during an annual special meeting of the Members that meets the quorum requirements provided in Section 4.4(f) above.

#### Section 11.2: Conflicts of Interest

The Board has adopted policies and procedures for identifying and addressing actual or potential conflicts of interest of Officers, Directors, and Key Personnel, including procedures for recusal of conflicted individuals from relevant decisions and actions. Each Officer, Director, and Key Employee (as defined in ARTICLE 7 above) shall be provided with a copy of the policies and procedures and asked to disclose actual or potential conflicts at least once annually and prospectively as conflicts may arise.

#### Section 11.3: Additional Rules and Regulations

The Board may adopt additional rules and regulations, general or specific, for the conduct of its meetings, and additional rules and regulations, general or specific, for the conduct of the JCC's affairs.

## **ARTICLE 12 – GENERAL PROVISIONS**

#### Section 12.1: Fiscal Year

The JCC's fiscal year is September 1 through August 31.

#### Section 12.2: Corporate Seal

The Board may provide a suitable corporate seal for use by the JCC.

#### Section 12.3: Notices

Any notice required by statute, regulation, the Articles, or these Bylaws to be given to JCC Members, Directors or Officers, unless otherwise specified, may be given by publication in the *Washtenaw Jewish News* or successor publication, in person, by mail, or by electronic transmission, in the latter two cases by sending the notice to the recipient's last physical or electronic address, as applicable. Notice in the latter two cases shall be deemed to have been given at the time of deposit in the mail or electronic transmission. Mailed notice may be incorporated into a regular newsletter or other publication of the JCC.

#### Section 12.4: Electronic Transmission

An electronic transmission is any form of communication that does not directly involve the physical transmission of paper, creates a record that may be retained and retrieved by the recipient, and may be directly reproduced in paper form by the recipient through an automated process. Examples of electronic transmissions include facsimile and electronic mail.

#### Section 12.5: Distribution

Copies of the then-current version of these Bylaws shall be distributed to each member of the Board before the Board's first regular meeting following its Annual Meeting, and shall be made available to Members and to the general public upon request.

*Incorporated 1/23/1986 Revised 4/17/1988 Revised 6/2/1997 Revised 6/13/2010*

# **Jewish Community Center of Greater Ann Arbor**

## **Code of Ethics/Conflict of Interest Policy**

### **June 2009**

This document was created and reviewed by the Board of Directors and senior staff members of the Jewish Community Center of Greater Ann Arbor.

#### ***Introduction***

The Jewish Community Center (the "JCC") is built on a strong foundation of community service. The general public associates the JCC's name with excellent programming for all age groups, and particularly focusing on care for infants, children and senior citizens. For many, the JCC is the primary organization through which individuals satisfy their desire to help their fellow person.

People trust the JCC and its employees, volunteers, officers, directors, representatives and members to help them help others. This trust has been nurtured by years of ethical, honest and responsible charitable service by the JCC. As a matter of fundamental principle, the nonprofit and philanthropic community should adhere to the highest standards because it is the right thing to do. As a matter of pragmatic self-interest, the community should do so because public trust in our performance is the bedrock of our legitimacy. Donors and volunteers support charitable organizations because they trust them to carry out their missions, to be good stewards of their resources, and to uphold rigorous standards of conduct.

Nonprofit and philanthropic organizations must earn this trust every day and in every possible way. But organizations are, at base, people, and it is up to the people of the independent sector – board members, executive leaders, staff and volunteers – to demonstrate their ongoing commitment to the core values of integrity, honesty, fairness, openness, respect and responsibility.

Adherence to the law is the minimum standard of expected behavior. Nonprofit and philanthropic organizations must do more; however, than simply obey the law. We must embrace the spirit of the law, often going beyond legal requirements and making sure that what we do is matched by what the public understands about what we do. Transparency, openness and responsiveness to public concerns must be integral to our behavior.

#### ***Statement of Values***

Any code of ethics is built on a foundation of widely shared values. The values of the JCC include:

- Commitment to supporting a concept of Judaism based on Jewish ethics, morals, culture, history, tradition and values
- Commitment to the public good
- Accountability to the public
- Commitment beyond the law
- Respect for the worth and dignity of individuals
- Inclusiveness and social justice
- Respect for pluralism and diversity
- Transparency, integrity and honesty
- Responsible stewardship of resources



- Commitment to excellence and to maintaining the public trust

## ***Code of Ethics***

### ***I. Personal and Professional Integrity***

All staff, board members and volunteers of the JCC act with honesty, integrity and openness in all their dealings as representatives of the organization. All staff and board members will distinguish clearly, in public, between statements and actions as an individual and as a representative of the JCC. The JCC promote a working environment that values respect, fairness and integrity.

### ***II. Mission Statement***

To enhance Jewish identity, culture, and values for the community, through a wide range of resources and excellent programming.

The mission has been approved by the Board of Directors, in pursuit of the public good. All of the JCC's programs support this mission and all who work for or on behalf of the organization understand and are loyal to this mission and purpose. The mission is responsive to the constituency and communities served by the organization and of value to the society at large.

### ***III. Governance***

The JCC has a Board of Directors that is responsible for setting the mission and strategic direction of the organization and oversight of the finances, operations, and policies of the organization. The Board of Directors:

- Ensures that its members have the requisite skills and experience to carry out their duties and that all members understand and fulfill their governance duties acting for the benefit of the organization and its public purpose (see the *Manual for JCC Board Members* Section – Governance and Legal Responsibilities)
- Is responsible for the hiring, firing and regular review of the performance of the Executive Director, and ensures that the compensation of the Executive Director is reasonable and appropriate
- Ensures that the Executive Director and appropriate staff provide the governing body with timely and comprehensive information so that the governing body can effectively carry out its duties
- Ensures that policies and procedures are in place so that the JCC conducts transactions and dealings with integrity and honesty
- Ensures that the JCC promotes working relationships with board members, staff, volunteers and program beneficiaries that are based on mutual respect, fairness and openness
- Ensures that the JCC is fair in its employment practices
- Ensures that policies of the JCC are in writing, clearly articulated and officially adopted
- Ensure that the resources of the JCC are responsibly and prudently managed
- Ensures that the JCC has the capacity to carry out its programs effectively

- Ensures that the JCC's Mission is promoted by board members as ambassadors of the organization

#### ***IV. Legal Compliance***

The JCC complies with all federal, state and local laws and regulations.

#### ***V. Financial Responsibilities***

The JCC manages its funds responsibly and prudently:

- The JCC spends a reasonable percentage of its annual budget on programs in pursuance of its mission
- The JCC spends an adequate amount of administrative expenses to ensure the effective accounting systems, internal controls, competent staff, and other expenditures critical to professional management
- The JCC organization compensates staff, and any others who may receive compensation, reasonably and appropriately
- The JCC has reasonable fundraising costs recognizing the variety of factors that affect fundraising costs
- The JCC does not accumulate operating funds excessively
- The JCC prudently draws from endowment funds consistent with donor intent and to support the public purpose of the organization
- The JCC ensures that all spending practices and policies are fair, reasonable and appropriate to fulfill the mission of the organization
- All financial reports are factually accurate and complete in all material respects

#### ***VI. Openness and Disclosure***

The JCC provides comprehensive and timely information to the public, the media, and all stakeholders and is responsive in a timely manner to reasonable requests for information. All information about the organization will fully and honestly reflect the policies and practices of the organization. Basic informational data about the organization will be posted on the organization's website or otherwise available to the public. All solicitation material accurately represents the organization's policies and practices and will reflect the dignity of program beneficiaries. All financial, organizational and program reports will be complete and accurate in all material respects.

#### ***VII. Program Evaluation***

The JCC regularly reviews program effectiveness and has mechanisms to incorporate lessons learned into future programs. The organization is committed to improving program and organizational effectiveness and develops mechanisms to promote learning from its activities and the field. The organization is responsive to changes in its field of activity and responsive to the needs of its constituencies.

## ***VIII. Fundraising***

The JCC is truthful in solicitation materials. The JCC respects the privacy concerns of individual donors and expends funds consistent with donor intent. The JCC Discloses important and relevant information to potential donors.

In raising funds from the public, the JCC will respect the rights of donors, as follows:

- To be informed of the mission of the organization, the way the resources will be used and their capacity to use donations effectively for the intended purposes
- To be informed of the identity of those serving on the organization's governing board and to expect the board to exercise prudent judgement in its stewardship responsibilities
- To have access to the organization's most recent financial reports
- To be assured their gifts will be used for the purposes for which they were given
- To receive appropriate acknowledgement and recognition
- To be assured that information about their donation is handled with respect and confidentiality to the extent provided by the law
- To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature
- To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors
- To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share
- To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

## ***IX. Grant maker Guidelines***

The JCC:

- Will have constructive relations with grant seekers based on mutual respect with shared goal
- Will communicate clearly and on a timely basis with potential grantees
- Will treat grant seekers and grantees fairly and with respect
- Will respect the expertise of grant seekers in their fields of knowledge
- Will seek to understand and respect the organizational capacity and needs of grant seeking organizations
- Will respect the integrity of the mission of grant seeking organizations

## ***X. Vendor Relations***

Vendors must be treated fairly to avoid favoritism and appearance of impropriety. Every representative will:

- Afford the opportunity for interested, qualified vendors to offer or qualify their products or services on a competitive basis; and
- Conduct all competitive bidding in a fair professional manner, giving no special preferences or advantages to any vendor.

## ***XI. Conflict of Interest***

To avoid even the appearance of a conflict of interest which would tarnish the image of the JCC and undermine the public's trust in the JCC, all representatives must:

- Exercise good faith in all transactions relating to the JCC.
- Avoid any activity or outside interest which conflicts with the best interest of the JC or constitutes a conflict of interest
- With respect to any proposed transaction, disclose any relationship to the Executive Director and chairman of any committee acting on the transaction prior to discussion or action on such transaction
- Refrain from participating in any decision-making process of the JCC or make any statement to influence the conduct of the JCC which confers financial gain or benefit on his or her family or any for profit entity with which the representatives is substantially affiliated. Notwithstanding the foregoing, a representative shall not be prohibited from engaging in a commercial transaction with the JCC either personally or through a business entity owned or controlled by the representative or the representative's family; and Refuse to accept any individual gift or promise of a benefit from a vendor.

## ***XII. Personal Gain***

No employee should accept any gratuity or favor for doing his or her job. Accordingly, employees pledge that they will in connection with their employment:

- Neither solicit nor accept gratuities, gifts or favors, other than gifts of nominal value or gifts clearly not intended to influence the JCC policies or actions, for themselves or their families
- Refuse entertainment, transportation, or food unless related to the business of the JCC; and
- Avoid use of the JCC's resources for personal gain

This Statement of Values and Code of Ethics will be provided to each new employee and board member, and will be reviewed annually at the first Board Meeting following the annual meeting, at which time the Board will conduct a self-assessment to ensure adherence to this Code of Ethics.

The material contained in this document is based, in part, on the Association of Jewish Center Professionals *Code of Ethics*, the JCC Association's *Manual for JCC Board Members*, and on a template for non-profit organizations obtained from [www.independentsetor.org](http://www.independentsetor.org).

*Jewish Community Center of Greater Ann Arbor 5 Statement of Values and Code of Ethics  
Revision 3, June 2009*

**Code of Ethics**  
**Certificate of Compliance and Conflict of Interest Report Form**

I hereby certify that I have reviewed the contents of the Jewish Community Center of Greater Ann Arbor Code of Ethics and considered my personal situation in light thereof. I have obtained an interpretation of any provision about which I had a question. I further certify that (check appropriate box):

- To the best of my knowledge, I am not in violation of the Code of Ethics, and have not been in violation since the date I commenced service on behalf of the JCC.
  
- I have made a full disclosure on the back of this certificate of the facts regarding any possible violation of the principles set forth in the Code of Ethics. Except for this disclosure, to the best of my knowledge, I am not in violation of the Code of Ethics, and have not been in violation since the date I commenced service on behalf of the JCC.

During my tenure with the JCC, I will adhere to and comply with all of the terms and conditions of the Code of Ethics of the JCC.

In the space below, list all organization: (1) in which you have any financial interest, or (2) in which you hold a position as a trustee, board member, general manager or principal officer if those organizations engage in business transactions with the JCC (including leases, contracts, grants, loans or other transactions), or if you anticipate that they will do business with the JCC in the coming fiscal year, Also list any current board members with whom you have a legal or financial relationship, including those you expect to conduct business with in the coming fiscal year.

Name of Organization or Person

Nature of Relationship

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name (printed)

\_\_\_\_\_  
Title/Position

\_\_\_\_\_  
Date

Jewish Community Center Board of Directors  
SWOT Analysis Results

NOTES:

- \* The SWOT analysis was conducted April-May 2017.
- \* Number of JCC Board respondents = 16
- \* Results are listed in descending order of frequency under each SWOT heading.
- \* Strengths – The JCC Board identified many strengths, with consensus about the leading ones.
- \* Weaknesses and Threats – If items were cross-listed, issues reflecting “internal” JCC problems were counted under “weaknesses” while those attributable to “external” factors were tallied as threats. Categorization mattered less than recognizing and addressing each problem.
- \* Opportunities – Again, several clear priorities emerged, some in response to weaknesses or threats, others expanding on strengths, and still others just simply creative ideas.

The JCC Board is using this SWOT analysis in its strategic planning and budgeting. In addition, JCC is sharing the results with Federation, which is conducting its own Board SWOT analysis. The Joint JCC-Federation Committee will use the data to inform ongoing discussions about how we can: (a) build on one another’s strengths; (b) collaborate on opportunities in the community; and (c) pool resources, skills, and knowledge to address common weaknesses and threats.

Many thanks to the Board members of both organizations for their thoughtful input.

Ann S. Epstein

JCC Vice President for Strategic Planning

05/21/17



April-May 2017 JCC Board SWOT Analysis Results (N = 16)	
Item	Number of respondents
<b>STRENGTHS:</b> Characteristics of the JCC that give it an advantage over others	
Programming (diverse educational, arts, and cultural programs; community and family events; holiday celebrations)	15
Leadership (strong Executive Director; excellent manager; professional; committed; energetic)	13
Early childhood center (high quality; excellent reputation; primary source of revenue)	11
Financial management (stability; CFO and staff; board finance committee; collaboration and sharing resources with other organizations)	9
Warm and welcoming environment (positive atmosphere; open to non-affiliated Jews; sense of community; good reputation; home base)	9
Staff (talented; dedicated; committed; cooperative; high morale; supportive work environment)	8
Board of Directors (active; well-functioning; strong president; diverse ages and organizations represented; diverse skills; civil and civilized interactions)	7
Physical facility (large space with room to expand; playground; building and grounds well-maintained; multiple office and meeting areas; common space for entire Jewish community)	7
Collaborative relationships with other Jewish organizations	5
Strong relationships with individuals (support from donors; affluent Jewish community able to support programming)	3

April-May 2017 JCC Board SWOT Analysis Results (N = 16)	
Item	Number of respondents
Partnerships with and outreach to non-Jewish community (relationships with organizations such as Michigan Theater; programs of interest to non-Jews)	3
<b>WEAKNESSES:</b> [Internal] Characteristics that place the JCC at a relative disadvantage	
Facilities (aging infrastructure and mechanicals; limited handicap access; lobby not welcoming; no "hang out" space; limited technology amenities for conferences and meetings)	13
Membership (aging membership; limited appeal to younger demographic; low fees mean limited source of revenue; lack of incentives or value to join; don't capitalize on events to attract new members)	12
Fund development (not systematic; inadequate staffing; board not involved enough in fundraising)	9
Marketing (lack of visibility on social media; limited marketing budget; inadequate staffing)	9
Programming (limited appeal to youth, young adults, and healthy seniors)	8
No health and fitness facility; pool	7
Parking (limited parking area; limited number handicapped spaces)	6
Finances (dependence on ECC; no endowment)	5
Camp (struggling; poor leadership in past)	4
Staffing (shortage of staff; trouble recruiting qualified candidates; turnover)	3

April-May 2017 JCC Board SWOT Analysis Results (N = 16)	
Item	Number of respondents
Executive Director visibility (need to enhance with families in the building and with outside community)	2
Location (not near campus or downtown; inaccessible for those without cars)	2
Identity and mission (lack of clarity vis à vis other Jewish organizations; distracted by problems of other organizations)	2
<b>THREATS:</b> [External] Trends or conditions that could cause trouble for the JCC	
Decreasing Jewish identity and affiliation (religion less important; declining interest in joining formal organizations; Israel less unifying factor)	12
Declining revenue (Federation campaign; donor support may not be sustainable)	7
Competing Jewish and non-Jewish programs in community (arts and cultural events; high quality child care; camp and summer activities; fitness facilities)	7
Declining enrollments among JCC renters (HDS, JCS, Reconstruction)	5
Divisiveness in community	1
Safety and security	1
<b>OPPORTUNITIES:</b> Trends or conditions that the JCC could exploit to its advantage	
New and expanded programming (inter-generational; younger demographic; new retirees; healthy seniors; multi-heritage families; impact grant for Israel programming; Jewish identity and pride; ECC and HDS graduates; social action; programs based on needs assessment; cross-demographic appeal; grant-writing to support program development and implementation)	16

April-May 2017 JCC Board SWOT Analysis Results (N = 16)	
Item	Number of respondents
Community outreach (venues and groups outside building; Jewish and non-Jewish population; field trips; position the J as equivalent of the Y; invite people not previously asked to join and lead)	10
Camp (new leadership; opportunity to improve and grow program; beautiful site; potential year-round use as nature & conference center by many groups)	10
Membership (incentives to increase enrollment; improved tracking system; outreach to new families in community, new parents, and college students)	6
Facilities (gathering place or café; small theater; boutique or small-scale fitness area and equipment; art gallery; Jewish library and Judaica archive)	6
Social media and marketing (reach diverse audiences & micro-communities)	4
Fund development (staffing; Board committee; endowment and legacy plans)	4
Volunteers (retiring boomers; youth)	2
Expanded ECC (increased enrollment)	1
Investment in staff hiring and professional development	1

**Jewish Community Center  
of Greater Ann Arbor**  
(a nonprofit Michigan corporation)  
Ann Arbor, Michigan

**Financial Statements**

August 31, 2020 and 2019

# Jewish Community Center of Greater Ann Arbor

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## **Independent Auditors' Report**

To the Board of Directors  
Jewish Community Center of Greater Ann Arbor  
Ann Arbor, Michigan

We have audited the accompanying financial statements of Jewish Community Center of Greater Ann Arbor (a nonprofit organization), which comprise the statements of financial position as of August 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of 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.

Independent Auditors' Report (continued)

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Jewish Community Center of Greater Ann Arbor as of August 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Altruic Advisors, CPAs*

Certified Public Accountants

Ann Arbor, Michigan

January 6, 2021



# Jewish Community Center of Greater Ann Arbor

## Statements of Financial Position

August 31	2020	2019
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 1,313,739	\$ 833,834
Grants and pledges receivable, current portion	190,736	294,201
Accounts receivable, net of allowance for doubtful accounts	15,299	38,724
Prepaid expenses	14,272	23,093
Total current assets	<u>1,534,046</u>	<u>1,189,852</u>
<b>Property and Equipment</b>		
Building and improvements	3,394,137	3,370,224
Land and improvements	282,254	282,254
Equipment and furnishings	282,004	277,193
Less accumulated depreciation	(2,023,279)	(1,915,284)
Net property and equipment	<u>1,935,116</u>	<u>2,014,387</u>
<b>Other Assets</b>		
Restricted cash	185,648	210,648
Grants and pledges receivable, net of current portion	12,667	12,667
Total other assets	<u>198,315</u>	<u>223,315</u>
Total assets	<u>\$ 3,667,477</u>	<u>\$ 3,427,554</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 35,014	\$ 59,120
Accrued liabilities	39,654	38,594
Deferred revenue	99,254	94,045
Line of credit	149,984	-
Notes payable, current portion	146,644	49,600
Total current liabilities	<u>470,550</u>	<u>241,359</u>
<b>Long-Term Liabilities</b>		
Notes payable, net of current portion	<u>110,324</u>	<u>-</u>
Total liabilities	<u>580,874</u>	<u>241,359</u>
<b>Net Assets</b>		
Without donor restrictions		
Undesignated	2,343,446	2,265,584
Board-designated	292,581	313,095
Total without donor restrictions	<u>2,636,027</u>	<u>2,578,679</u>
With donor restrictions	<u>450,576</u>	<u>607,516</u>
Total net assets	<u>3,086,603</u>	<u>3,186,195</u>
Total liabilities and net assets	<u>\$ 3,667,477</u>	<u>\$ 3,427,554</u>

The accompanying Notes are an integral part of these financial statements

# Jewish Community Center of Greater Ann Arbor

## Statement of Activities

Year ended August 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Operating Revenue and Support</b>			
<b>Revenue</b>			
Preschool tuition, net of scholarships and discounts	\$ 1,001,878	\$ -	\$ 1,001,878
Programs	213,302	-	213,302
Other	82,096	-	82,096
Special events, net	70,569	-	70,569
Total revenue	<u>1,367,845</u>	<u>-</u>	<u>1,367,845</u>
<b>Support</b>			
Contributions and grants	313,194	186,403	499,597
Member contributions	84,830	-	84,830
Net assets released from restrictions			
Satisfaction of purpose restrictions	53,475	(53,475)	-
Satisfaction of time restrictions	289,868	(289,868)	-
Total support	<u>741,367</u>	<u>(156,940)</u>	<u>584,427</u>
Total operating revenue and support	<u>2,109,212</u>	<u>(156,940)</u>	<u>1,952,272</u>
<b>Operating Expenses</b>			
Program services	1,704,506	-	1,704,506
Supporting services			
General and administrative	359,378	-	359,378
Fundraising	167,686	-	167,686
Total operating expenses	<u>2,231,570</u>	<u>-</u>	<u>2,231,570</u>
Total operating revenue and support in deficit of operating expenses	<u>(122,358)</u>	<u>(156,940)</u>	<u>(279,298)</u>
<b>Other Changes</b>			
Rent income	178,498	-	178,498
Interest income	1,208	-	1,208
Total other changes	<u>179,706</u>	<u>-</u>	<u>179,706</u>
<b>Change in Net Assets</b>	57,348	(156,940)	(99,592)
<b>Net Assets, Beginning of Year</b>	<u>2,578,679</u>	<u>607,516</u>	<u>3,186,195</u>
<b>Net Assets, End of Year</b>	<u>\$ 2,636,027</u>	<u>\$ 450,576</u>	<u>\$ 3,086,603</u>

The accompanying Notes are an integral part of these financial statements

# Jewish Community Center of Greater Ann Arbor

## Statement of Activities

Year ended August 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Operating Revenue and Support</b>			
<b>Revenue</b>			
Preschool tuition, net of scholarships and discounts	\$ 1,450,457	\$ -	\$ 1,450,457
Programs	310,980	-	310,980
Other	70,065	-	70,065
Special events, net	64,417	-	64,417
Total revenue	<u>1,895,919</u>	<u>-</u>	<u>1,895,919</u>
<b>Support</b>			
Contributions and grants	58,600	321,868	380,468
Member contributions	83,356	-	83,356
Net assets released from restrictions			
Satisfaction of purpose restrictions	25,000	(25,000)	-
Satisfaction of time restrictions	186,297	(186,297)	-
Total support	<u>353,253</u>	<u>110,571</u>	<u>463,824</u>
Total operating revenue and support	<u>2,249,172</u>	<u>110,571</u>	<u>2,359,743</u>
<b>Operating Expenses</b>			
Program services	1,795,794	-	1,795,794
Supporting services			
General and administrative	417,066	-	417,066
Fundraising	189,300	-	189,300
Total operating expenses	<u>2,402,160</u>	<u>-</u>	<u>2,402,160</u>
Total operating revenue and support in excess (deficit) of operating expenses	<u>(152,988)</u>	<u>110,571</u>	<u>(42,417)</u>
<b>Other Changes</b>			
Rent income	193,291	-	193,291
Interest income	4,607	-	4,607
Total other changes	<u>197,898</u>	<u>-</u>	<u>197,898</u>
<b>Change in Net Assets</b>	44,910	110,571	155,481
<b>Net Assets, Beginning of Year</b>	<u>2,533,769</u>	<u>496,945</u>	<u>3,030,714</u>
<b>Net Assets, End of Year</b>	<u>\$ 2,578,679</u>	<u>\$ 607,516</u>	<u>\$ 3,186,195</u>

The accompanying Notes are an integral part of these financial statements

# Jewish Community Center of Greater Ann Arbor

## Statement of Functional Expenses

Year ended August 31, 2020

	Program Services		
	Preschool and Camp Keshet	Youth and Camp	Family and Seniors
Salaries and wages	\$ 896,246	\$ 128,152	\$ 79,022
Payroll taxes	68,807	11,896	5,405
Fringe benefits	45,438	198	6,955
Total personnel costs	<u>1,010,491</u>	<u>140,246</u>	<u>91,382</u>
Occupancy	19,694	10,727	10,685
Program supplies	23,202	5,064	5,111
Office expense	5,279	2,970	2,016
Food and merchandise	30,576	1,578	1,435
I/T fees	6,218	1,763	1,250
Insurance	-	1,839	1,839
Other fees for services	3,238	2,376	7,405
Accounting fees	1,405	767	766
Advertising	3,893	1,230	987
Dues and subscriptions	3,369	1,398	1,015
Staff training	4,699	881	986
Miscellaneous	366	4,089	28
Bad debt expense	496	135	-
Legal fees	385	210	210
Travel	466	143	232
Interest expense	249	-	1
Total before depreciation	<u>1,114,026</u>	<u>175,416</u>	<u>125,348</u>
Depreciation	11,879	6,480	6,480
Total expenses	<u>\$ 1,125,905</u>	<u>\$ 181,896</u>	<u>\$ 131,828</u>

<u>Supporting Services</u>					
<u>Cultural Arts and Education</u>	<u>Total Program Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>	<u>Total Expenses</u>
\$ 129,886	\$ 1,233,306	\$ 155,104	\$ 73,150	\$ 228,254	\$ 1,461,560
12,002	98,110	13,051	5,247	18,298	116,408
-	52,591	2,458	1,256	3,714	56,305
<u>141,888</u>	<u>1,384,007</u>	<u>170,613</u>	<u>79,653</u>	<u>250,266</u>	<u>1,634,273</u>
36,940	78,046	56,946	30,537	87,483	165,529
25,567	58,944	-	-	-	58,944
9,151	19,416	26,050	12,671	38,721	58,137
4,006	37,595	14,354	1,328	15,682	53,277
7,960	17,191	14,984	7,492	22,476	39,667
6,131	9,809	15,228	7,206	22,434	32,243
4,512	17,531	5,646	3	5,649	23,180
2,555	5,493	4,854	2,427	7,281	12,774
2,905	9,015	1,231	615	1,846	10,861
56	5,838	1,025	2,861	3,886	9,724
208	6,774	374	198	572	7,346
92	4,575	175	88	263	4,838
-	631	2,883	856	3,739	4,370
701	1,506	1,331	666	1,997	3,503
604	1,445	629	566	1,195	2,640
2	252	2,017	-	2,017	2,269
<u>243,278</u>	<u>1,658,068</u>	<u>318,340</u>	<u>147,167</u>	<u>465,507</u>	<u>2,123,575</u>
<u>21,599</u>	<u>46,438</u>	<u>41,038</u>	<u>20,519</u>	<u>61,557</u>	<u>107,995</u>
<u>\$ 264,877</u>	<u>\$ 1,704,506</u>	<u>\$ 359,378</u>	<u>\$ 167,686</u>	<u>\$ 527,064</u>	<u>\$ 2,231,570</u>

The accompanying Notes are an integral part of these financial statements

# Jewish Community Center of Greater Ann Arbor

## Statement of Functional Expenses

Year ended August 31, 2019

	Program Services		
	Preschool and Camp Keshet	Youth and Camp	Family and Seniors
Salaries and wages	\$ 877,647	\$ 137,789	\$ 60,018
Payroll taxes	75,977	12,488	5,039
Fringe benefits	47,701	389	(158)
Total personnel costs	<u>1,001,325</u>	<u>150,666</u>	<u>64,899</u>
Occupancy	21,995	26,146	10,471
Other fees for services	10,972	33,310	15,983
Food and merchandise	45,152	7,645	4,861
Office expense	6,648	4,991	1,697
Program supplies	25,608	11,102	15,538
I/T fees	5,797	2,317	1,203
Advertising	5,123	4,829	2,614
Insurance	3,117	1,700	1,417
Travel	423	16,659	160
Staff training	9,390	2,907	923
Accounting fees	1,291	704	587
Dues and subscriptions	2,917	1,495	1,242
Miscellaneous	353	1,805	51
Interest expense	717	-	-
Bad debt expense	1,421	36	27
Total before depreciation	<u>1,142,249</u>	<u>266,312</u>	<u>121,673</u>
Depreciation	8,554	4,666	3,888
Total expenses	<u>\$ 1,150,803</u>	<u>\$ 270,978</u>	<u>\$ 125,561</u>

Supporting Services					
Cultural Arts and Education	Total Program Services	General and Administrative	Fundraising	Total	Total Expenses
\$ 101,874	\$ 1,177,328	\$ 162,030	\$ 78,938	\$ 240,968	\$ 1,418,296
7,916	101,420	11,022	5,763	16,785	118,205
-	47,932	885	431	1,316	49,248
109,790	1,326,680	173,937	85,132	259,069	1,585,749
43,461	102,073	71,207	37,840	109,047	211,120
19,559	79,824	11,774	5,705	17,479	97,303
9,196	66,854	15,098	1,648	16,746	83,600
9,774	23,110	41,982	11,978	53,960	77,070
9,166	61,414	-	6,535	6,535	67,949
8,305	17,622	18,148	8,841	26,989	44,611
11,388	23,954	4,395	2,141	6,536	30,490
5,668	11,902	11,860	5,385	17,245	29,147
3,118	20,360	1,177	574	1,751	22,111
-	13,220	3,788	1,846	5,634	18,854
2,347	4,929	4,577	2,230	6,807	11,736
-	5,654	1,630	4,364	5,994	11,648
202	2,411	380	192	572	2,983
806	1,523	629	-	629	2,152
120	1,604	237	114	351	1,955
232,900	1,763,134	360,819	174,525	535,344	2,298,478
15,552	32,660	56,247	14,775	71,022	103,682
\$ 248,452	\$ 1,795,794	\$ 417,066	\$ 189,300	\$ 606,366	\$ 2,402,160

The accompanying Notes are an integral part of these financial statements

# Jewish Community Center of Greater Ann Arbor

## Statements of Cash Flows

Increase (Decrease) in Cash, Cash Equivalents, and Restricted Cash

Years ended August 31	2020	2019
<b>Cash Flows From Operating Activities</b>		
Change in net assets	\$ (99,592)	\$ 155,481
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	107,995	103,682
Increase (decrease) from changes in assets and liabilities		
Grants and pledges receivable	103,465	(45,571)
Accounts receivable	23,425	16,555
Prepaid expenses	8,821	(8,280)
Accounts payable	(24,106)	39,669
Accrued liabilities	1,060	8,933
Deferred revenue	5,209	16,577
Net cash provided by operating activities	<u>126,277</u>	<u>287,046</u>
<b>Cash Flows From Investing Activities</b>		
Purchases of property and equipment	<u>(28,724)</u>	<u>(38,129)</u>
Net cash used by investing activities	<u>(28,724)</u>	<u>(38,129)</u>
<b>Cash Flows From Financing Activities</b>		
Borrowings of long-term debt	241,968	-
Net borrowing on line of credit	149,984	-
Repayments of long-term debt	<u>(34,600)</u>	<u>(140,679)</u>
Net cash provided (used) by financing activities	<u>357,352</u>	<u>(140,679)</u>
<b>Net Increase in Cash, Cash Equivalents, and Restricted Cash</b>	<b>454,905</b>	<b>108,238</b>
<b>Cash, Cash Equivalents, and Restricted Cash, Beginning of Year</b>	<b><u>1,044,482</u></b>	<b><u>936,244</u></b>
<b>Cash, Cash Equivalents, and Restricted Cash, End of Year</b>	<b><u>\$ 1,499,387</u></b>	<b><u>\$ 1,044,482</u></b>
<b>Supplemental Information</b>		
Cash paid for interest	<u>\$ 2,269</u>	<u>\$ 2,152</u>

The accompanying Notes are an integral part of these financial statements



# Jewish Community Center of Greater Ann Arbor

## Notes to Financial Statements

August 31, 2020 and 2019

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### Note 1 – Nature of Organization and Significant Accounting Policies

*Nature of Operations.* The Jewish Community Center of Greater Ann Arbor ("JCC" or "the Organization") is a Michigan non-profit corporation organized to enhance Jewish identity and perpetuate Jewish values through excellence in cultural, educational, social, and recreational programming and resources that embrace and involve the entire community. The Organization's primary sources of revenue and support are membership fees, preschool tuition, program service fees, rental income, and donations.

#### Description of Program Services:

*Preschool and Camp Keshet* - The Early Education Center provides a safe, warm, child-centered Jewish learning community where children and adults explore ideas, develop skills, and gain knowledge together.

*Youth and Camp* - Camp Raanana provides children with an experience of a natural outdoor classroom. Children are also engaged in other activities such as swimming and community field trips.

*Family and Seniors* - JCC provides various activities to families and seniors including KidZone Afterschool Program, Bricks4Kidz, Fun and Fitness, Gym America, Peachy Fitness Yoga, Junior Futsalers, and the Organization's participation in the annual Maccabi Games and Arts Festival.

*Cultural Arts and Education* - JCC's Jewish Cultural Arts and Education department offers a wide variety of enrichment activities including films, music, performances, adult education, lectures, and art.

#### Description of Supporting Services:

*General and Administrative* - Includes the functions necessary to provide support to the Organization's program activities. General and administrative activities include those that provide governance (Board of Directors), oversight, business management, financial recordkeeping, budgeting, legal services, human resource management, and similar activities that ensure an adequate working environment and an equitable employment program.

*Fundraising* - Provides the structure necessary to encourage and secure private financial support from individuals, foundations, and corporations.

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

*Basis of Accounting.* The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

*Cash and Cash Equivalents.* The Organization considers all highly liquid debt instruments with maturities of three months or less to be cash equivalents. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

# Jewish Community Center of Greater Ann Arbor

## Notes to Financial Statements

August 31, 2020 and 2019

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### Note 1 – Nature of Organization and Significant Accounting Policies (continued)

*Restricted Cash.* As of August 31, 2020 and 2019, restricted cash represents monies received but not yet spent from a film festival grant and for future lobby upgrades.

*Grants and Pledges Receivable.* Grants and pledges receivable are all current and are recognized only when the conditions on which they depend are substantially met and the grants or pledges become unconditional. Grants and pledges receivable are stated net of allowances for doubtful amounts. Management provides for probable doubtful amounts through a provision for bad debt expense and an adjustment to the allowance account based on its assessment of the current status of individual amounts. Balances still outstanding after management has used reasonable collection efforts are written off through a reduction to the allowance account and a reduction to the corresponding receivable. No allowance for uncollectible amounts has been provided as the Organization typically collects all outstanding amounts. Of the \$203,403 in total grants and pledges receivable at August 31, 2020, \$190,736 is due within one year and \$12,667 is due within one to five years.

*Accounts Receivable.* Accounts receivable are not collateralized and consist substantially of past due tuition fees. Balances still outstanding after management has used reasonable collection efforts are written off through a reduction to the allowance account and a corresponding reduction to accounts receivable. Management has estimated the allowance for doubtful accounts to be \$5,608 as of August 31, 2020 and 2019.

*Property and Equipment.* It is JCC's policy to capitalize property and equipment at cost for purchases over \$2,000, while repair and maintenance items are charged to expense. Donations of property and equipment are capitalized at their estimated fair value on the date of gift. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the assets, which are currently calculated at five to thirty-nine years for building and improvements, ten years for land improvements, and five to thirty-nine years for equipment and furnishings. Depreciation expense for the years ended August 31, 2020 and 2019 was \$107,995 and \$103,682, respectively.

*Impairment of Long-Lived Assets.* In the event that facts and circumstances indicate that property and equipment, or other assets, may be impaired, an evaluation of recoverability would be performed. If an evaluation is required, the estimated future undiscounted cash flows associated with the asset are compared to the asset's carrying amount to determine if a write-down to market value would be necessary. No impairment losses were recorded during the years ended August 31, 2020 and 2019.

*Basis of Net Asset Presentation.* The Organization reports information regarding its financial position and activities according to two classes of net assets; net assets without donor restrictions and net assets with donor restrictions:

*Net Assets Without Donor Restrictions.* Net assets resulting from revenues generated by receiving contributions that have no donor stipulations, membership dues, publishing, conference fees, accreditation and other services, interest, and other income, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

# Jewish Community Center of Greater Ann Arbor

## Notes to Financial Statements

August 31, 2020 and 2019

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### Note 1 – Nature of Organization and Significant Accounting Policies (continued)

#### *Basis of Net Asset Presentation (continued)*

*Net Assets With Donor Restrictions.* Net assets resulting from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated net assets, until the donor restriction expires, that is, until the stipulation time restriction ends or the purpose restriction is accomplished.

*Revenue Recognition.* Revenues are recorded as the services are rendered. Prepaid amounts are recorded as deferred revenue liability when payments are received. As the services are rendered, revenue is then recorded.

*Contributions and Grants.* Contributions and grants are recognized as support in the period received and as assets or decreases of liabilities depending on the form of the benefits received. Donor-restricted contributions and grants are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Grants and contributions that are restricted by the grantor or donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

*Contributed Services.* The Organization records the fair value of contributed services in the financial statements if the services either (a) create or enhance a nonfinancial asset or (b) require specialized skills that are provided by persons possessing those skills and would typically need to be purchased if not provided by donation. There were no contributed services received during the years ended August 31, 2020 and 2019. Certain other volunteer services are not recorded in these financial statements as they do not meet the criteria for recognition.

*Advertising.* JCC expenses advertising costs, including donated advertising, as incurred. Total advertising expense for the years ended August 31, 2020 and 2019 was \$10,861 and \$30,490, respectively.

*Income Taxes.* JCC is a nonprofit corporation exempt from income taxes as described in Section 501(c)(3) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation. Accordingly, no provision for income taxes has been made.

*Functional Allocation of Expenses.* Direct expenses have been allocated to the applicable program for which the expenses were incurred. Indirect expenses have been allocated between program and supporting services based on an analysis of personnel time and space utilized for the related activities.

*Subsequent Events.* The Organization evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through January 6, 2021, the date at which the financial statements were available for release.

# Jewish Community Center of Greater Ann Arbor

## Notes to Financial Statements

August 31, 2020 and 2019

### Note 2 - New Accounting Pronouncement

In June 2018, The Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2018-08, *Topic 958, Clarifying the Scope and the Guidance for Contributions Received and Contributions Made*, with the stated purposes of improving the accounting and financial reporting of grants and similar contracts as either reciprocal transactions (exchanges) or nonreciprocal transactions (contributions) and of distinguishing between conditional and unconditional contributions.

During the year ended August 31, 2020 the Organization adopted the requirements of ASU 2018-08, applying the requirements retrospectively to the comparative period presented. Management has evaluated the effects of the new standard and has determined that the standard has had no changes to the financial statements for the year ended August 31, 2019.

### Note 3 – Line of Credit

The Organization has a \$150,000 secured line of credit agreement with a local bank. Interest is variable and is based on the Prime Rate, as published by the Wall Street Journal, with a current rate of 3.25%. The line has been renewed through December 2020. Outstanding borrowings on the line of credit totaled \$149,984 and \$0 at August 31, 2020 and 2019, respectively.

### Note 4 – Notes Payable

Notes payable consisted of the following at August 31:

	<u>2020</u>	<u>2019</u>
Note payable to Hebrew Free Loan, interest at 0%; monthly principal payment of \$1,000 due through November 2021; collateralized by personal guarantees of current and past board members and officers	\$ 15,000	\$ 49,600
Note payable ("PPP loan") to Bank of Ann Arbor, originated through the U.S. Small Business Administration ("SBA") under the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"); interest is at 1% with monthly payments of \$13,617 commencing November 2020 and payable through April 2022. There is no collateral for this note.	241,968	-
Less current portion	<u>(146,644)</u>	<u>(49,600)</u>
Net of current portion	<u>\$ 110,324</u>	<u>\$ -</u>

The PPP loan may be prepaid by the Organization at any time prior to maturity with no prepayment penalties. Funds from the PPP loan may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other debt obligations incurred before June 8, 2020 or through an alternate period as extended upon request of the Organization. The Organization intends to use the entire PPP loan amount for qualifying expenses. Under the terms of the PPP, certain amounts of the PPP loan may be forgiven if they are used for qualifying expenses as described in the CARES Act.

# Jewish Community Center of Greater Ann Arbor

## Notes to Financial Statements

August 31, 2020 and 2019

### Note 4 – Notes Payable (continued)

Scheduled maturities of the notes payable are as follows at August 31, 2020:

Year ended August 31	Total
2021	\$ 146,644
2022	110,324
	<u>\$ 256,968</u>

### Note 5 - Board-Designated Net Assets

As of August 31, 2020 and 2019, respectively, the Board of Directors designated \$292,581 and \$313,095 as a reserve for future capital improvements and future unemployment claims. These funds are internally-imposed designations and are recorded as net assets without donor restrictions.

### Note 6 - Net Assets with Donor Restrictions

The balances of net assets with donor restrictions are as follows:

	Sept 1, 2019 Balance	Additions	Releases	Aug 31, 2020 Balance
<i>Purpose restrictions:</i>				
Film festival	\$ 200,000	\$ -	\$ 25,000	\$ 175,000
Lobby upgrade	10,648	-	-	10,648
Kahn Israel Grant	90,000	-	28,475	61,525
<i>Time restrictions:</i>				
Jewish Federation allocation	178,085	178,085	178,085	178,085
Safety grant	75,000	-	75,000	-
Other pledges	53,783	8,318	36,783	25,318
Total	<u>\$ 607,516</u>	<u>\$ 186,403</u>	<u>\$ 343,343</u>	<u>\$ 450,576</u>
	Sept 1, 2018			Aug 31, 2019
	Balance	Additions	Releases	Balance
<i>Purpose restrictions:</i>				
Film festival	\$ 225,000	\$ -	\$ 25,000	\$ 200,000
Lobby upgrade	10,648	-	-	10,648
Kahn Israel Grant		90,000		90,000
<i>Time restrictions:</i>				
Jewish Federation allocation	183,322	178,085	183,322	178,085
Safety grant	75,000	-	-	75,000
Other pledges	2,975	53,783	2,975	53,783
Total	<u>\$ 496,945</u>	<u>\$ 321,868</u>	<u>\$ 211,297</u>	<u>\$ 607,516</u>

# Jewish Community Center of Greater Ann Arbor

## Notes to Financial Statements

August 31, 2020 and 2019

### Note 7 - Commitments

JCC leases office equipment from an unrelated party under a noncancelable lease. The lease requires monthly minimum payments of \$522 and expires in November 2024. Rent expense, excluding supplies and maintenance, under the lease agreement totaled \$6,267 for the year ended August 31, 2020.

Future annual minimum lease payments under the aforementioned operating lease are as follows at August 31, 2020:

Year Ended August 31	Equipment
2021	\$ 6,267
2022	6,267
2023	6,267
2024	6,267
2025	1,567
	<u>\$ 26,635</u>

*Rental Income.* JCC leases, on a short-term basis, portions of its building space to several other organizations with missions similar to that of JCC.

### Note 8 – Special Events

JCC derived net revenue from the following special fundraising events during the year ended August 31, 2020:

	Golf Event	Founders Gala	Other	Total
Gross sales	\$ 23,279	\$ 82,806	\$ 1,101	\$ 107,186
Direct costs	(2,634)	(33,983)	-	(36,617)
Net revenue	<u>\$ 20,645</u>	<u>\$ 48,823</u>	<u>\$ 1,101</u>	<u>\$ 70,569</u>

JCC derived net revenue from the following special fundraising events during the year ended August 31, 2019:

	Golf Event	Founders Gala	Total
Gross sales	\$ 21,715	\$ 61,370	\$ 83,085
Direct costs	(10,405)	(8,263)	(18,668)
Net revenue	<u>\$ 11,310</u>	<u>\$ 53,107</u>	<u>\$ 64,417</u>

### Note 9 – Retirement Plan

JCC has a 403(b) plan covering substantially all of their employees. Employees are eligible to participate upon the date of hire. Contributions to the plan are made entirely at the discretion of the employee and are deducted, pre-tax, from the employee's paycheck. The Organization does not contribute to the plan.

# Jewish Community Center of Greater Ann Arbor

## Notes to Financial Statements

August 31, 2020 and 2019

### Note 10 – Liquidity and Availability of Resources

JCC has \$1,227,193 and \$853,664 as of August 31, 2020 and 2019, respectively, of financial assets available within one year of the statement of financial position date. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. In addition, JCC has a committed line of credit in the amount of \$150,000 which it could draw upon in the event of an unanticipated liquidity need (see Note 3). JCC manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability; maintaining adequate liquid assets to fund near-term operating needs; and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. JCC has a liquidity policy to maintain current financial assets less current liabilities at a minimum of three months budgeted operating expenses. To achieve this target, JCC forecasts its future cash flows and monitors its liquidity quarterly, and monitors its reserves annually. During the years ended August 31, 2020 and 2019 the level of liquidity and reserves was managed with the policy requirements.

JCC's financial assets available for general expenditures within one year are as follows as of August 31:

	<u>2020</u>	<u>2019</u>
Financial assets at year-end:		
Cash, cash equivalents, and restricted cash	\$ 1,499,387	\$ 1,044,482
Grants and pledges receivable, current	190,736	294,201
Accounts receivable, net	15,299	38,724
Prepaid expenses	14,272	23,093
	<u>1,705,422</u>	<u>1,377,407</u>
Less amounts not available to be used within one year:		
Restricted cash	(185,648)	(210,648)
Assets designated by board for capital improvements and unemployment claims	<u>(292,581)</u>	<u>(313,095)</u>
	<u>(478,229)</u>	<u>(523,743)</u>
Financial assets available for general expenditures within one year	<u>\$ 1,227,193</u>	<u>\$ 853,664</u>

### Note 11 – Concentration and Credit Risk

*Bank Deposits.* At certain times during the years ended August 31, 2020 and 2019, JCC maintained cash balances in excess of federally insured limits. Management believes the risk of loss on these amounts is minimal.

*Concentrations of Credit Risk.* JCC's primary customers are families of students enrolled at the Early Education Center. JCC performs ongoing credit evaluations of its customers and generally does not require collateral. JCC provides reserves for credit losses, as necessary, based on a thorough review of all outstanding accounts. Such losses and yearly provisions have been within management's expectations.

*Geographical Concentration.* JCC receives a substantial amount of its support from within the area of Southeast Michigan.

# Jewish Community Center of Greater Ann Arbor

## Notes to Financial Statements

August 31, 2020 and 2019

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### Note 12 - Uncertainty Related to Virus Pandemic

In December 2019, an outbreak of a novel strain of coronavirus ("COVID-19") originated in Wuhan, China and has since spread to a number of other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, several states in the U.S., including Michigan, where the Organization is headquartered, have declared a state of emergency.

Potential impacts to the Organization include disruptions or restrictions on the Organization's ability to work which may include restrictions on its ability to provide services, raise funds, and perform necessary administrative tasks. The potential impacts of COVID-19 on the Organization's funders that may affect the funders' ability to continue supporting the Organization's operations are unknown.

COVID-19 may also adversely affect the economies and financial markets of many countries, resulting in an economic downturn that could adversely impact the Organization's operating results. Although management continues to monitor and assess the effects of the COVID-19 pandemic on its operations, the ultimate impact of the COVID-19 outbreak or a similar health epidemic is highly uncertain and subject to change.



**Jewish Community Center of Greater Ann Arbor  
Dashboard  
June 30, 2021**

**Department Net Operating Budget**

	YTD Actual Net	Ytd Budget Net	YTD Variance from Budget	Budget for Fiscal year 20-21
Administration	(55,188)	(205,761)	150,573	(311,954)
Building and Facilities	(56,377)	(68,020)	11,643	(79,433)
Early Childhood Center	425,551	292,777	132,774	308,170
Youth	27,015	10,295	16,720	948
Camp	101,426	114,560	(13,134)	51,287
Fitness	2,795	-	2,795	0
Family	1,572	(11,133)	12,705	(12,534)
Adult	4,818	1,856	2,962	1,856
JCAE	1,218	15,264	(14,046)	12,579
Fund Raising	66,692	22,250	44,442	37,000
<b>Total Department Net Operating</b>	<b>\$ 519,522</b>	<b>\$ 772,089</b>	<b>\$ 347,432</b>	<b>\$7,919</b>

**2 Cash Position**

	August 31, 2020	June 30, 2021	Change Since August 2020
Current cash in bank - Operating Account & petty cash	\$ 328,811	\$ 404,435	\$ 75,624
CDAR/Money Market	\$ 1,170,576	\$ 1,747,221	\$ 576,645
<b>Total Cash Before Restrictions:</b>	<b>\$ 1,499,387</b>	<b>\$ 2,151,656</b>	<b>\$ 652,269</b>
Board Restricted Cash Reserve Account	\$ 291,700	\$ 291,280	\$ (420)
Donor Restricted Cash Reserve Account	\$ 185,648	\$ 160,648	\$ (25,000)
<b>Unrestricted Cash in the bank</b>	<b>\$ 1,022,039</b>	<b>\$ 1,699,728</b>	<b>\$ 677,689</b>
Capital Land & Equipment Net Depreciation	\$ 1,935,117	\$ 1,934,207	\$ (910)
Account Receivable Net Allowance	\$ 218,702	\$ 244,480	\$ 25,778
Accounts Payable	\$ 575,278	\$ 666,544	\$ 90,266
Pre-paid Insurance and Other	\$ 14,272	\$ 10,706	\$ (3,566)

**Foot Notes:**  
We currently have a secured Line of Credit in the amount of \$149,984. Interest is variable and based on 3.25%.

Payables contains the \$10,000 Hebrew-Free Loan. This is a 2 Year loan paid back with 5 months remaining, monthly at \$4,167 Starting in August it will be a payment monthly of \$1,000

**Restricted Cash  
Board Designated net assets:**

- Capital Improvement \$240,704
  - Unemployment \$45,576
  - Hebrew free Loan \$5,000
- Purpose Donor Designated restricted Net assets:**
- Film Festival \$150,000
  - Front Lobby upgrade \$10,648

Statement Of Financial Position Report  
Jewish Community Center of Greater Ann Arbor

June 30, 2021

Account Name	Account Balance
Admin - Cash - Operating - PNC	175,853
Cash - Money Market - Bank of Ann Arbor	193,139
Admin- Bank of Ann Arbor CDAR Account	1,378,229
Admin- Bank of Ann Arbor Operating Account	404,104
Admin - Cash - Petty Cash - Admin	331
Admin - Cash - Restricted & Designated - Fund #02	-446,928
Admin - A/R - Misc.	195,923
Admin - A/R - Rent	13,828
Admin - A/R - ECC	13,855
Admin - A/R - Youth	404
Admin - A/R - Family	5,000
Admin - Allowance For Doubtful A/R	-5,608
Admin - Pledges Receivable - Other	21,077
Admin - Pre-Paid Exp - Other	1,288
Admin - Pre-Paid Exp - Insurance	9,418
Capital - Admin - Cash - Restricted - Fund # 02	10,648
Capital - Admin - Cash - Board Designated Cap Imp	240,704
Capital - Admin - Cash - Board Designated UnempTax	45,576
Capital - Admin - Cash - Restricted -Film Festival	150,000
<b>LEASEHOLD IMPROVEMENTS</b>	
Capital - Admin - F/A - Land	250,000
Capital - Admin - F/A - Land Improvements	32,264
Capital - Admin - F/A - Building	2,215,011
Capital - Admin - F/A - Building Improvements	1,208,126
Capital - Admin - F/A - Equipment - General	232,287
Capital - Admin - F/A - Equipment - Electronics	109,646
Capital - Admin - Accumulated Depreciation	-2,113,116
<b>Total Assets</b>	<b><u>\$4,341,049</u></b>
Admin - A/P - General	67,976
A/P - Payroll Flex	3,755
Admin - A/P - General Vendors	1,784
Admin - Def Rev - Rent	14,485
Admin - Def ECC	85,903
Admin Def Rev - Youth & Camp	90,376
Admin - Custodial -System Credits & Adjustments	398
Admin - N/P -SBA PPP #2 - Bank of Ann Arbor	246,883
Admin - N/P -Line of Credit - Bank of Ann Arbor	149,984
Admin - N/P - Hebrew Free Loan	5,000
<b>Total Liabilities</b>	<b><u>\$666,544</u></b>
<b>Net Assets</b>	
<b>Without Restrictions:</b>	
Undesignated	3,301,219
Current Income over Expenses	587,902
<b>Total Without donor restrictions</b>	<b><u>\$3,889,121</u></b>
<b>With Restrictions:</b>	
Donor Restricted Designated	\$160,648
Board Designated	\$291,280
<b>Total With donor restrictions</b>	<b><u>\$451,928</u></b>
<b>With Donor Restrictions</b>	
<b>Total Liabilities and Net Assets</b>	<b>\$4,341,049</b>

Foot Notes:

Board Designated net assets:

Capital Improvement \$240,704  
Unemployment \$45,576  
Hebrew free Loan \$5,000

Purpose Donor Designated Restricted Net assets:

Film Festival \$150,000  
Front Lobby upgrade \$10,648

Unrestricted but Donor Designated:

It should be noted that the JCC has 12 foundation funds which are held at the Jewish Community Foundation. These funds will be received each June.

Restricted Revenue is listed after Cash because revenue is to be spent over a 10 year period for Film Festival. The total amount received was \$250,000 and is to be spread at \$25,000 per year starting in 2018. Current balance is \$150,000

June 30, 2021

Financial Statements Key points

Detailed Explanation of \$5,000 or Greater Variances and other notable items

Overall Observations:

- The over all net operating budget year to date is positive \$347,432  
Actual Versus budget is a positive \$619,522.

Administrative was better than budget by \$150,573

Revenue:

- \* Admin-Contribution: Received an unexpected living trust contribution of \$2,000 and \$10,915. in unexpected contribution. Many of the parents gave their Child care Relief grant from the state to the JCC as donations \$8,492. We did not budget for contributions.
- \* Admin-Federation Campaign: Federation increased the Allocation amount by \$6,344 to the JCC which was unknown until payment was received, we received \$43,721 for Emergency funding from Federation plus
- \* Admin-Government Grant: We did not budget for the grant revenue for the Child Care Relief through the state but did receive \$100,842 (3 separate grants)( \$36,027) was redirect to pay for tuition also \$2,000 in admin fee revenue from State of Michigan grants

Expense:

- \* Admin- P/R Wages General: Better than budget by \$10,212 We have not needed the front desk staff for as many hours we had set in the budget because of the decreased hours that the building is open. We believe there will be a saving but we are slowly adding hours currently.
- \* Admin- P/R Tax -State - Unemployment & Other: Fica & Medicare is less because gross wages are less and because some insurances we offer are tax exempt. We received unemployment claims in the amount of (\$6,302). We do not budget for this we pay and expense as claimed.
- \* Admin- P/R Burden: Thank you bonuses were handed out to staff which was not budgeted for \$3,187 plus an additional amount for awards \$250.
- \* Admin-Prof. Service Other: Currently we are doing better than budget by \$9,453 Payroll fees and overstated JCS monthly expense. I expect this to be a budget saving over all for the year of (\$8,844)
- \* Admin-Adjustments & Bad Debt : This consists of one family whom had their debt written off as none collectable (\$5,072). We are still billing them and home to get some type of payment in the future.
- \* Admin- Ins. General Liability & Misc. : Currently we are over budget by (\$4,825). We paid \$5,000 for a Claim made for Liability Insurance

Building and Facilities was better than budget by \$11,643

Expense:

- \* Building -Electrical Serv - R&M Electrical- This contains a large billing to repair the Lighting. This will be reclassified in July to be capitalized (\$9,650).
- \* Building - Serv - R&M HVAC- We have entailed more repairs to the HVAC system then anticipated this year (\$5,703)
- \* Building - Snow Removal \$7,330 This was a mild year and we did not need to have the snow and Ice removal compared to previous years
- \* Building -Bldg. - Janitorial - Service: \$6,758 because of the need to find new service providers we have found that the cost have gone up significantly
- \* Building -Bldg. Supply-Janitorial: \$6,007 because of the need to sanitize more this year our supplies expense has increase but we have been able to recoup some of the funding from the Emergency cash assistance with Federation and by pricing around to get competitive products.
- \* Building - Utilities- Gas- Our gas bill is running much higher than anticipated so far over by (\$5,333) : The annual budget estimate number was based on last year actual costs at \$12,097. So Based on actual costs last year we have budgeted approx. \$3,000 to low. Also the costs this year are currently \$6,000 higher than expected.
- \* Building - Utilities- Communications - The budget was for the Telephone bill was at a rate before we Put in the new system. This will remain to be a savings. \$5,393

Early Childhood Department was better than budget by \$132,774

Revenue:

- \* ECC - Contributions: We received an unexpected contribution: for \$50,000
- \* ECC - Contributions & PTA Activities: Some of this is a timing issue as the PTA events are in July but I also believe it is over stated by \$3,000
- \* ECC - Contributions - Restricted: We received an unexpected contribution: for \$6,387. This difference is a budget timing difference. These are funds from our foundations funds paid usually in July but paid early this year. We actually will end up better than the annual budget by \$90.
- \* ECC - Deferred Deposit Revenue: This negative revenue number has to do with the Child Care grant and needing to send it directly to the parents. I will need to think through this a little bit more and may need to reclassify it (\$6,847)
- \* ECC - Admissions & Drop-In Fees: Because of the year and the hours we had more late pick ups than usual, \$6284.
- \* ECC - Tuition General: We closed the building for Covid for 1/2 of November and our enrollment was down, Thus we budgeted for less tuition. Currently the enrollment is slowly increasing and we are doing Better than budget \$23,987.
- \* ECC -Grants & Scholarships - Members & Employees: We are still under budget by (\$13,382) & \$21,887 respectively.
- \* ECC Holding Fees: Because of the effect that Covid has on the enrollment we have had parents pay holding fees to keep their spot open for future dates. We did not anticipate that this would happen so we did not budget for it. Currently those fees are at \$19,681.
- \* ECC Sales - Taxable Food - Hot lunch: \$27044 Pizza lunch used to be posted to PTA Revenue it is now posted to Hot lunch but the budget was in PTA. I expect this number to balance out as we still need to defer revenue for the November closure and also HDS closing. In addition, Covid restriction for bringing in personal containers has increased the need for selling more hot lunches.

Expense:

- \* ECC - P/R Wages - General: FFCR Wages for Covid sick pay were picked up by the government these reduced our costs by \$7,323. We have also replaced some staff and have saved from not using as many part time staff \$6,235
- \* ECC - P/R Exp -Tax Fica and Medicare: We offer Aflac and medical insurance that directly decrease the tax base. The budget is based on the full tax base of .0765. So we save tax when an employee enrolls savings of \$5,177
- \* ECC - P/R Exp - Fringes-Health and Dental: We had Budgeted for one more person as an estimate but those who have been hired have not needed Medical at this point so this places us under budget but this could catch up one the employees have their 90 days in. Savings of \$13,357
- \* ECC -Scholarships - Members: Scholarships handed out were considerable higher than budgeted (\$16,246)
- \* ECC -Scholarships - Employees: savings of \$7,708. We budgeted for employees who would need help with child care however we did not hire any employees in this situation.
- \* ECC -Tuition Discount - Siblings & Other: This is always an educated guess based on know siblings who enroll at the same time. This year we have under budgeted the discount by (\$5,967)
- \* ECC -Contract Services: Savings of \$13,7182 this is usually for after school programming and other ECC programming we have not been able to bring in anyone to teach programs this year.
- \* ECC - Cost of Food: Savings of \$7,396 This is directly related to enrollment which was down for much of the year. Also we have been much more conscious about our spending patterns
- \* ECC -COGS-Food & PTA Activities: savings of \$6,234 PTA activities are being done so that the revenue and expenses are not processed through the JCC.
- \* ECC -COGS-Food Hot Lunch: Expense See offsetting hot lunch Revenue. The actual net is a \$33,391 profit . We are selling more hot lunches to restrict contact because of Covid. Rev\$54,278 less Exp \$20,887

Jewish Community Center of Greater Ann Arbor

June 30, 2021

Financial Statements Key points (Continued)

Detailed explanation of \$5,000 or greater Variances

**Youth Department was better than budget by \$165,720**

**Revenue**

- \* Youth-Tuition- General: We have enrolled more school age students than anticipated because of public school indecisiveness and word of mouth about our program. Currently we have brought in \$14,628 more than budgeted for.

**Camp Department was over budget by (\$13,134)**

**Revenue**

- \* Camp Contributions: we received one unexpected contribution from a matching grant in the amount of \$4,186
- \* Camp Tuition: Budget number were based on Precamp, Post Camp and over-night which we are not offering this year. I also believe that some of this may be a budget time situation because we are being told that the camp weeks are ahead of last year. Based on current full annual revenue I expect us to be \$29,501 better than budget by the end of camp, but we are currently at (\$36,078)
- \* Camp Grants and Scholarships: These have to do with the Child grant we have received. I will need to research more (\$14,242)

**Expense:**

- \* Camp- P/R Wages - General- Some of this is a timing situation but also this budget number assumed overnight and other extended hours that we could not do

**Fitness Department was better than budget by \$2,795**

**Revenue**

- \* Fitness-Rentals: Though we are currently able to run limited programs and did not expect to be able to run any this year so we did not budget for revenue for this.

**Family Department was better than budget by \$12,705**

**Revenue**

- \* PJ Library had an unexpected contribution from the program and from one donor \$5,000 and \$3,000 respectively

**Adult Department was better than budget by \$2,962**

**Revenue**

- \* This was from an unexpected donation of \$5,000 for the Israel Center Program from one donor

**JCAE Department was over budget by (\$14,046)**

**Revenue**

- \* The Book Festival has brought in \$10,364 more than expected on the budget in sponsorship and revenue. \$640 Net profit for the book fest currently this year
- \* The Film Festival Admissions & Program Fees has brought in (\$8,900) less than expected for YTD budget.

**Expense:**

- \* JCAE-Program Exp. Contract Services Film Fest - We had to pay for the films individually this year because of the need to go on line viewing. We are over budget by (\$12,132)

**Fundraising Department was better than budget by \$44,442**

**Revenue**

- \* The Fundraising Unspecified Revenue: Our hope was to have obtained and unspecified revenue for our fundraising department and this did not happen so far this year. We are over budget by \$5,000
- \* The Fundraising Event: This number includes the \$58,750 grant for the Israel Experience grant given last year and used this year which was not budgeted. Thanks to our Israel committee we were also able to raise \$26,311 over and above the budgeted amount.

**Expense:**

- \* Fundraising-Exp. - Supplies Other: This under budget amount of \$11,000 is from not having an additional fundraiser event as anticipated.
- \* Fundraising-Exp. - Supplies Other: This Over budget amount of (\$47,162) was an offset covered by the unbudgeted revenue of \$58,750. This grant was given to us as a restricted grant to be used for the Israel Program expenses only.

Respectfully Submitted,  
Accounting Department July 14, 2021

Statement of Activities Report

Jewish Community Center of Greater Ann Arbor

09/01/2020 - 06/30/2021

Account Name	Actual YTD	Budget YTD	\$ Variance YTD	% Variance YTD	Annual Budget	\$ Variance Remaining from Annual	% Variance Remaining from Annual
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Grand Totals:

Total Unrestricted Revenue	2,275,821	1,964,735	311,086	16%	2,295,430	-19,609	35%
<b>Grand Total Revenue:</b>	<b>2,275,821</b>	<b>1,964,735</b>	<b>311,086</b>	<b>16%</b>	<b>2,295,430</b>	<b>-19,609</b>	<b>35%</b>

Total Unrestricted Expenses	1,756,299	1,792,646	36,347	2%	2,287,510	531,211	38%
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<b>Grand Total Expenses:</b>	<b>1,756,299</b>	<b>1,792,646</b>	<b>36,347</b>	<b>2%</b>	<b>2,287,510</b>	<b>531,211</b>	<b>38%</b>
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Net Zero budget

Not change in Cash Operations Budget	519,522	172,089	347,432	202%
Unemployment Expense	0	0	0	1
Depreciation Expense	89,838	89,838	0	1
SBA PPP Grant #1	241,968	0	-241,968	1
Contributions - Restricted - Israel	58,750	0	-58,750	0
<b>Change in Net Assets per Statement of</b>	<b>597,902</b>	<b>82,252</b>	<b>505,650</b>	<b>6</b>

09/01/2020 - 06/30/2021

### Administrative Activities

Account Name	Actual YTD	Budget YTD	\$ Variance YTD	% Variance YTD	Annual Budget	\$ Variance Remaining from Annual	% Variance Remaining from Annual
<b>Administrative Revenue:</b>							
Admin - Membership & Duos	69,439	70,400	-961	-1%	85,200	-15,761	-18%
Admin - Contributions	21,407	0	21,407	#DIV/0!	0	21,407	#DIV/0!
Admin - Federation Campaigns	228,150	178,085	50,065	28%	178,085	50,065	28%
Admin - Government Grants	68,815	0	68,815	#DIV/0!	0	68,815	#DIV/0!
Admin - In-Kind Contributions	40	0	40	#DIV/0!	0	40	#DIV/0!
Admin - Sales - Non-Taxable	42	0	42	#DIV/0!	0	42	#DIV/0!
Admin - Interest - Revenue	1,016	1,400	-384	-27%	1,680	-664	-40%
Admin - Other Income & Gain on Debt	30,845	29,113	1,732	6%	29,113	1,732	6%
<b>Total Administrative Revenue:</b>	<b>417,753</b>	<b>278,898</b>	<b>138,755</b>	<b>50%</b>	<b>294,078</b>	<b>123,675</b>	<b>42%</b>

**Administrative Expenses:**

Admin - P/R Wages - General	299,763	309,974	10,212	3%	397,660	97,897	25%
Admin - P/R Tax - FICA & Medicare	21,245	24,565	3,319	14%	30,421	9,176	30%
Admin - P/R Tax - State - Unemp & Other	6,302	0	-6,302	#DIV/0!	0	-6,302	#DIV/0!
Admin - P/R Tax - Worker's	971	340	-631	-186%	408	-563	-138%
Admin - P/R Exp - Fringes - Health & Dental	6,492	3,804	-2,688	-71%	4,564	-1,927	-42%
Admin - P/R Burden - Awards & Appreciation	3,437	0	-3,437	#DIV/0!	0	-3,437	#DIV/0!
Admin - Prof. Serv. - Other	4,317	13,770	9,453	69%	16,845	12,328	74%
Admin - Prof. Serv. - Legal	2,423	3,333	910	27%	4,000	1,577	39%
Admin - Prof. Serv. - Accounting	13,242	12,775	-467	-4%	12,775	-467	-4%
Admin - Advertising - Other	0	1,667	1,667	100%	2,000	2,000	100%
Admin - Advertising - Mailings & Print	0	1,667	1,667	100%	2,000	2,000	100%
Admin - Advertising - Web & Social	0	83	83	100%	100	100	100%
Admin - Adjustments & Bad Debt	5,072	0	-5,072	#DIV/0!	0	-5,072	#DIV/0!
Admin - Office Exp - Supplies & Other	4,711	6,500	1,789	28%	7,800	3,089	40%
Admin - Office Exp - Copier & Copier	5,381	8,333	2,972	36%	10,000	4,639	46%
Admin - Office Exp - Postage	1,099	5,417	4,317	80%	6,500	5,401	83%
Admin - IT - Network Admin	17,946	16,667	-1,279	-8%	20,000	2,054	10%
Admin - IT - Network Software	20,085	17,918	-2,177	-12%	21,502	1,407	7%
Admin - Mileage, Travel & Entertainment	348	0	-348	#DIV/0!	0	-348	#DIV/0!
Admin - Licensing & Fees - Duos & Other	20	1,342	1,322	99%	1,402	1,382	99%
Admin - Licensing & Fees - JCC	7,025	7,781	756	10%	9,510	2,485	26%
Admin - Finance Charges - Credit	26,321	29,043	2,722	9%	34,965	8,644	25%
Admin - Finance Charges - Bank Fees	45	83	38	46%	100	55	55%
Admin - Finance Charges - Interest	6,030	4,940	-1,090	-22%	5,928	-102	-2%
Admin - Ins. - General Liability & Misc.	20,607	12,835	-7,772	-61%	15,402	-5,205	-34%
Admin - COGS - Food	30	1,923	1,893	98%	2,350	2,320	99%
Admin - In-Kind Expense	40	0	-40	#DIV/0!	0	-40	#DIV/0!
<b>Total Administrative Expenses:</b>	<b>472,942</b>	<b>484,759</b>	<b>11,817</b>	<b>2%</b>	<b>606,032</b>	<b>133,090</b>	<b>22%</b>
<b>Net Administrative:</b>	<b>-55,188</b>	<b>-205,761</b>	<b>150,573</b>	<b>-273%</b>	<b>-311,954</b>	<b>256,768</b>	<b>-82%</b>

Jewish Community Center of Greater Ann Arbor

09/01/2020 - 06/30/2021

# Building Activities

Account Name	Actual YTD	Budget YTD	\$ Variance YTD	% Variance YTD	Annual Budget	\$ Variance Remaining from Annual	% Variance Remaining from Annual
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**Building Revenue:**

Bldg - Rent - Lease	187,224	183,130	4,094	100%	219,756	-32,532	-15%
Bldg - Other Income	1,527	1,695	-168	100%	2,034	-507	-25%
<b>Total Building Revenue:</b>	<b>188,752</b>	<b>184,825</b>	<b>3,926</b>	<b>2%</b>	<b>221,790</b>	<b>-33,039</b>	<b>-16%</b>

**Building Expenses:**

Bldg - Licensing & Fees - Dues & Subscriptions	1,388	3,505	2,117	60%	4,206	2,818	67%
Bldg - Ins. - Property & Casualty	20,145	16,948	-3,199	-19%	20,335	190	1%
Bldg - Bldg Serv - R&M Building	5,236	3,333	-1,903	-57%	4,000	-1,236	-31%
Bldg - Bldg Serv - R&M Electrical	11,504	1,667	-9,838	-590%	2,000	-9,504	-475%
Bldg - Bldg Serv - R&M Plumbing	1,452	3,333	1,881	56%	4,000	2,548	64%
Bldg - Bldg Serv - R&M HVAC	13,479	7,776	-5,703	-73%	9,331	-4,148	-44%
Bldg - Bldg Serv - Lawn & Grounds	5,368	5,600	232	4%	8,400	3,032	36%
Bldg - Bldg Serv - Snow Removal	8,670	16,000	7,330	46%	16,000	7,330	46%
Bldg - Bldg Serv - Pest & Extermination	630	755	125	17%	906	276	30%
Bldg - Bldg Serv - Security	19,285	23,263	3,978	17%	27,915	8,631	31%
Bldg - Bldg Serv - Janitorial	77,591	70,833	-6,758	-10%	85,000	7,409	9%
Bldg - Bldg Supply - Other	78	0	-78	#DIV/0!	0	-78	#DIV/0!
Bldg - Bldg Supply - R&M Materials	9	2,083	2,074	100%	2,500	2,491	100%
Bldg - Bldg Supply - Electrical	522	1,667	1,144	69%	2,000	1,478	74%
Bldg - Bldg Supply - Plumbing	0	417	417	100%	500	500	100%
Bldg - Bldg Supply - Janitorial	14,826	20,833	6,007	29%	25,000	10,174	41%
Bldg - Utilities - Gas	15,862	10,528	-5,333	-51%	11,964	-3,898	-33%
Bldg - Utilities - Electric	32,058	33,667	1,608	5%	40,400	8,342	21%
Bldg - Utilities - Communications	3,361	8,754	5,393	82%	10,505	7,144	68%
Bldg - Utilities - Water & Sewer	9,330	12,621	3,291	26%	15,145	5,815	38%
Bldg - Utilities - Waste Removal	1,236	1,113	-124	-11%	1,335	99	7%
Bldg - Rental Exp - Facilities	1,500	1,500	0	0%	1,800	300	17%
Bldg - Rental Exp - Equipment	828	1,285	457	36%	1,542	714	46%
Bldg - COGS - Food	772	3,333	2,562	77%	4,000	3,228	81%
Bldg - COGS - Non-Food	0	2,033	2,033	100%	2,440	2,440	100%
<b>Total Building Expenses:</b>	<b>245,128</b>	<b>252,845</b>	<b>7,717</b>	<b>3%</b>	<b>301,224</b>	<b>56,096</b>	<b>19%</b>
<b>Net Building:</b>	<b>-56,377</b>	<b>-68,020</b>	<b>11,643</b>	<b>-17%</b>	<b>-79,433</b>	<b>23,056</b>	<b>-29%</b>

09/01/2020 - 06/30/2021

### Early Childhood Activities

Account Name	Actual YTD	Budget YTD	\$ Variance YTD	% Variance YTD	Annual Budget	\$ Variance Remaining from Annual	% Variance Remaining from Annual
<b>Early Childhood Revenue:</b>							
ECC - Contributions	43,239	833	42,405	5089%	1,000	42,239	4224%
ECC - Contributions & PTA Activities	861	5,318	-4,457	-84%	6,500	-5,639	-87%
ECC - Contributions - Restricted	6,387	6,297	90	1%	6,297	90	1%
ECC Deferred Deposit Revenue	-6,847	0	-6,847	#DIV/0!	0	-6,847	#DIV/0!
ECC - In-Kind Contributions	0	0	0	#DIV/0!	2,500	-2,500	-100%
ECC - Admissions & Drop-In Fees	10,084	3,800	6,284	100%	3,800	6,284	165%
ECC - Tuition - General	1,023,987	1,000,000	23,987	2%	1,200,000	-176,013	-15%
ECC - Grants & Scholarships - Members	78,719	55,337	13,382	20%	78,404	315	0%
ECC - Grants & Scholarships - Employees	622	22,509	-21,887	100%	27,011	-26,389	-98%
ECC Enrollment Fees	4,400	0	4,400	100%	0	4,400	#DIV/0!
ECC Holding Fees	19,681	0	19,681	100%	0	19,681	#DIV/0!
ECC - Sales - Non-Taxable	778	1,500	-722	100%	1,500	-722	-48%
ECC - Sales - Taxable Food - Hot	54,278	27,234	27,044	100%	32,681	21,597	66%
<b>Total Early Childhood Revenue:</b>	<b>1,236,188</b>	<b>1,132,029</b>	<b>103,359</b>	<b>9%</b>	<b>1,359,693</b>	<b>-123,505</b>	<b>-9%</b>

**Early Childhood Expenses:**

ECC - P/R Wages - General	563,071	576,628	13,558	2%	731,335	168,264	23%
ECC - Hot Lunch P/R Wages - General	11,341	12,146	805	7%	15,404	4,063	26%
ECC - P/R Tax - FICA & Medicare	38,938	44,115	5,177	12%	55,947	17,009	30%
ECC - Hot Lunch P/R Tax - FICA & Medicare	868	932	64	7%	1,178	310	26%
ECC - P/R Tax - Worker's	5,217	6,303	1,086	17%	7,990	2,773	35%
ECC - P/R Exp - Fringes - Health & Dental	40,628	53,985	13,357	25%	64,782	24,154	37%
ECC - P/R Burden - Training, Develop & Licensing	289	630	342	54%	630	342	54%
ECC - P/R Burden - Awards & Appreciation	459	1,667	1,207	72%	2,000	1,541	77%
ECC - Advertising - Other	4,160	1,667	-2,493	-150%	2,000	-2,160	-108%
ECC - Scholarships - Members	29,579	13,333	-16,246	-122%	16,000	-13,579	-85%
ECC - Scholarships - Employees	622	8,328	7,706	93%	9,994	9,372	94%
ECC - Scholarships - Affiliate Professional	31,507	29,167	-2,340	-8%	35,000	3,493	10%
ECC - Tuition Discount - Siblings & Other	17,633	11,667	-5,967	-51%	14,000	-3,633	-26%
ECC - Program Exp - Supplies & Other	10,220	11,000	780	7%	13,200	2,980	23%
ECC - Program Exp - Consumables	5,495	2,083	-3,411	-164%	2,500	-2,995	-120%
ECC - Program Exp - Minor Equipment	5,823	6,966	1,143	16%	8,070	2,247	28%
ECC - Program Exp - Contract Services	448	14,187	13,718	97%	17,000	16,552	97%
ECC - Office Exp - Supplies & Other	267	833	566	68%	1,000	733	73%
ECC - Mileage, Travel & Entertainment	0	0	0	#DIV/0!	500	500	100%
ECC - Licensing & Fees - Duos &	1,252	1,642	390	24%	1,642	390	24%
ECC - Utilities - Communications	212	125	-87	-70%	150	-62	-41%
ECC - COGS - Food	19,937	27,333	7,396	27%	32,000	12,663	39%
ECC - COGS - Food & PTA Activities	599	6,833	6,234	91%	8,200	7,601	93%
COGS - Food - Hot Lunch	20,887	6,000	-14,887	-248%	7,200	-13,687	-190%
ECC - COGS - Non-Food	1,184	2,500	1,316	53%	3,000	1,616	61%
<b>Total Childhood Expenses:</b>	<b>810,637</b>	<b>840,052</b>	<b>29,414</b>	<b>4%</b>	<b>1,051,522</b>	<b>240,885</b>	<b>23%</b>
<b>Net Early Childhood:</b>	<b>425,551</b>	<b>292,777</b>	<b>132,774</b>	<b>45%</b>	<b>308,171</b>	<b>117,380</b>	<b>38%</b>



Jewish Community Center of Greater Ann Arbor

09/01/2020 - 06/30/2021

### Youth & Family Activities

Account Name	Actual YTD	Budget YTD	\$ Variance YTD	% Variance YTD	Annual Budget	\$ Variance Remaining from Annual	% Variance Remaining from Annual
<b>Youth Revenue:</b>							
Youth - Tuition - General	66,628	52,000	14,628	28%	52,000	14,628	28%
Youth - Grants & Scholarships -	-78	0	-78	#DIV/0!	0	-78	#DIV/0!
<b>Total Youth Revenue:</b>	<b>66,549</b>	<b>52,000</b>	<b>14,549</b>	<b>28%</b>	<b>52,000</b>	<b>14,549</b>	<b>28%</b>

**Youth Program Expenses:**

Youth - P/R Wages - Supervision	2669.85	3317.09	647	20%	4,207.00	1,537	37%
Youth - P/R Wages - General	30231.14	27732.74	-2,498	-9%	33,990.00	3,759	11%
Youth - P/R Wages - General - Maccabi	1824.58	1731.95	-93	-5%	2,197.00	372	17%
Youth - P/R Tax - FICA & Medicare	2311.55	2306	-6	0%	2,922.00	610	21%
Youth - P/R Tax - FICA & Medicare - Maccabi	146.53	140	-7	-5%	168.00	21	13%
Youth - P/R Tax - Worker's Compensation	364.7	339	-46	-13%	432.00	47	11%
Youth - P/R Exp - Fringes - Health & Dental	1010.66	1031.68	21	2%	1,236.00	227	18%
Youth - P/R Burden - Training, Develop & Licensing	0	240	240	100%	240.00	240	100%
Youth - P/R Burden - Awards & Appreciation	30.27	150	120	80%	150.00	120	80%
Youth - Advertising - Other	0	250	250	100%	250.00	250	100%
Youth - Scholarships - Members	0	2083.34	2,083	100%	2,500.00	2,500	100%
Youth - Scholarships - Employees	572.1	833.34	261	31%	1,000.00	428	43%
Youth - Program Exp - Supplies & Other	95.21	0	-95	#DIV/0!	0.00	-95	#DIV/0!
Youth - Office Exp - Supplies & Other	0	208.34	208	100%	250.00	250	100%
Youth - Mileage, Travel & Entertainment	0	100	100	100%	100.00	100	100%
Youth - Licensing & Fees - Dues & Subscriptions	124.81	408	283	69%	408.00	283	69%
Youth - COGS - Food	133	833.34	700	84%	1,000.00	867	87%
<b>Total Youth Program Expenses:</b>	<b>39,534</b>	<b>41,705</b>	<b>2,170</b>	<b>5%</b>	<b>51,052</b>	<b>11,518</b>	<b>23%</b>
<b>Net Youth Program:</b>	<b>27,015</b>	<b>10,295</b>	<b>16,720</b>	<b>162%</b>	<b>948</b>	<b>26,066</b>	<b>2750%</b>

Jewish Community Center of Greater Ann Arbor

09/01/2020 - 06/30/2021

Youth & Family Activities Continued

Account Name	Actual YTD	Budget YTD	\$ Variance YTD	% Variance YTD	Annual Budget	\$ Variance Remaining from Annual	% Variance Remaining from Annual
<b>Camp Revenue:</b>							
Camp - Contributions	54,186	50,000.00	4,186	8%	50,000	4,186	0%
Camp - Tuition - General	99,463	135,541.39	-36,078	-27%	141,561	-42,098	-30%
Camp - Grants & Scholarships - Members	-2,622	11,620.34	-14,242	-123%	18,743	-21,365	-114%
Camp - Sales - Non-Taxable	176	0.00	176	#DIV/0!	0	176	#DIV/0!
<b>Total Camp Revenue:</b>	<b>151,203</b>	<b>197,162</b>	<b>-45,959</b>	<b>-23%</b>	<b>210,304</b>	<b>-59,101</b>	<b>-28%</b>
<b>Camp Expenses:</b>							
Camp - P/R Wages - General	30,918	45,450	-14,532	32%	64,468	33,550	52%
Camp - P/R Tax - FICA & Medicare	2,073	3,889	-1,816	47%	4,932	2,859	58%
Camp - P/R Tax - Worker's Compensation	407	544	-137	25%	680	283	41%
Camp - P/R Burden - Training, Develop & Licensing	894	3,000	-2,106	70%	3,000	2,106	70%
Camp - P/R Burden - Awards & Appreciation	-575	450	-1,125	250%	700	1,375	195%
Camp - Advertising - Other	998	5,000	-4,002	80%	5,000	4,002	80%
Camp - Grants & Scholarships - Members	0	0	0	#DIV/0!	8,663	8,663	100%
Camp - Grants & Scholarships - Employees	0	0	0	#DIV/0!	10,080	10,080	100%
Camp - Program Exp - Supplies & Other	3,423	4,000	-577	14%	6,000	2,577	43%
Camp - Program Exp - Minor	0	500	-500	100%	500	500	100%
Camp - Program Exp - Contract	3,174	2,176	-998	-46%	27,290	24,116	88%
Camp - Office Exp - Supplies & Other	0	0	0	#DIV/0!	100	100	100%
Camp - Mileage, Travel & Entertainment	126	203	-77	38%	3,203	3,077	96%
Camp - Licensing & Fees - Dues & Subscriptions	51	500	-449	90%	500	449	90%
Camp - Rental Exp - Facilities	6,500	9,000	-2,500	28%	13,000	6,500	50%
Camp - Rental Exp - Equipment	1,080	8,000	-6,920	82%	6,000	4,920	82%
Camp - COGS - Food	666	1,640	-974	59%	4,640	3,974	86%
Camp - COGS - Non-Food	142	250	-108	43%	250	108	43%
<b>Total Camp Expenses:</b>	<b>49,777</b>	<b>82,602</b>	<b>-32,824</b>	<b>40%</b>	<b>159,016</b>	<b>109,239</b>	<b>69%</b>
<b>Not Camp:</b>	<b>101,426</b>	<b>114,560</b>	<b>-13,134</b>	<b>-11%</b>	<b>51,288</b>	<b>50,137</b>	<b>98%</b>

09/01/2020 - 06/30/2021

## Adult Programming Activities

Account Name	Actual YTD	Budget YTD	\$ Variance YTD	% Variance YTD	Annual Budget	\$ Variance Remaining from Annual	% Variance Remaining from Annual
<b>Adult Program Revenue</b>							
Adult - Contributions	0	1450	-1,450	100%	1,450	-1,450	-100%
Adult - Contributions - Spice	1041	814.41	227	100%	814	227	28%
Adult - Contribution - Israel Center	6,372	0	6,372	100%	0	6,372	#DIV/0!
<b>Total Adult Program Revenue:</b>	<b>7,413</b>	<b>2,264</b>	<b>5,149</b>	<b>227%</b>	<b>2,264</b>	<b>5,149</b>	<b>227%</b>
<b>Adult Program Expenses:</b>							
Adult - P/R Tax - Worker's	25.13	0	-25	#DIV/0!	0	-25	0%
Program Exp - Supplies & Other- Israel Center	2518.45	0	-2,518	#DIV/0!	0	-2,518	0%
Adult - Licensing & Fees - Dues & Subscriptions	51.2	408	357	87%	408	357	0%
<b>Total Adult Program Expenses:</b>	<b>2,595</b>	<b>408</b>	<b>-2,187</b>	<b>-536%</b>	<b>408</b>	<b>-2,187</b>	<b>-536%</b>
<b>Not Adult Program Expenses:</b>	<b>4,818</b>	<b>1,856</b>	<b>2,962</b>	<b>160%</b>	<b>1,856</b>	<b>2,962</b>	<b>160%</b>

09/01/2020 - 06/30/2021

### JCAE Programming Activities

Account Name	Actual YTD	Budget YTD	\$ Variance YTD	% Variance YTD	Annual Budget	\$ Variance Remaining from Annual	% Variance Remaining from Annual
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**JCAE Program Revenue:**

JCAE - Contributions	1,101.53	0.00	1,102	100%	0	1,102	0%
JCAE - Contributions - Book Fest	20,354.09	10,000.00	10,354	100%	10,000	10,354	0%
JCAE - Contributions - Film Fest	54,820.00	55,000.00	-180	100%	55,000	-10,180	0%
JCAE - Contributions - Restricted	1,993.00	2,812.00	-819	100%	2,812	-819	0%
JCAE - Contributions - Restricted - Book Fest	634.00	0.00	634	100%	643	-9	0%
JCAE - Contributions - Restricted - Film Fest	1,000.00	745.00	255	100%	745	255	0%
JCAE - Admissions & Program Fees - Book Fest	15.00	0.00	15	100%	0	15	0%
JCAE - Admissions & Program Fees - Film Fest	2,700.00	11,600.00	-8,900	100%	11,600	-8,900	0%
JCAE - Sales - Taxable - Merchandise - Art Sale	0.00	500.00	-500	100%	1,000	-1,000	0%
<b>Total JCAE Program Revenue:</b>	<b>82,618</b>	<b>80,657</b>	<b>1,961</b>	<b>2%</b>	<b>91,800</b>	<b>-9,182</b>	<b>-10%</b>

**JCAE Program Expenses:**

Total Revenue							
JCAE - P/R Wages - General	4,190	4,179	-11	0%	5,300	1,110	21%
JCAE - P/R Wages - General - Book	18,928	18,805	-122	-1%	23,850	4,924	21%
JCAE - P/R Wages - General - Film	18,926	18,805	-122	-1%	23,850	4,924	21%
JCAE - P/R Tax - FICA & Medicare	286	318	32	10%	405	119	29%
JCAE - P/R Tax - FICA & Medicare - Book Fest	1,290	1,436	146	10%	1,825	535	29%
JCAE - P/R Tax - FICA & Medicare - Film Fest	1,290	1,436	146	10%	1,825	535	29%
JCAE - P/R Tax - Worker's Compensation	192	450	258	57%	567	375	66%
JCAE - P/R Exp - Fringes - Health & Life	7,779	8,042	263	3%	9,650	1,871	19%
JCAE - Advertising - Other - Book Fest	1,424	1,000	-424	-42%	1,000	-424	-42%
JCAE - Advertising - Other - Film Fest	1,536	4,000	2,464	62%	4,000	2,464	62%
JCAE - Program Exp - Supplies & Services	3,401	0	-3,401	#DIV/0!	0	-3,401	#DIV/0!
JCAE - Program Exp - Contract	650	0	-650	#DIV/0!	0	-650	#DIV/0!
JCAE - Program Exp - Contract	1,584	0	-1,584	#DIV/0!	0	-1,584	#DIV/0!
JCAE - Program Exp - Contract Services - Film Fest	15,132	3,000	-12,132	-404%	3,000	-12,132	-404%
JCAE - Office Exp - Supplies & Other	58	0	-58	#DIV/0!	0	-58	#DIV/0!
JCAE - Postage - Book Fest	0	400	400	100%	400	400	100%
JCAE - Postage - Film Fest	0	400	400	100%	400	400	100%
JCAE - Licensing & Fees - Dues & Subscriptions	74	0	-74	#DIV/0!	0	-74	#DIV/0!
JCAE - Licensing & Fees - Dues & Subscriptions	1,985	0	-1,985	#DIV/0!	0	-1,985	#DIV/0!
JCAE - Utilities - Gas	-149	0	149	#DIV/0!	0	149	#DIV/0!
JCAE - COGS - Food - Book Fest	2,378	0	-2,378	#DIV/0!	0	-2,378	#DIV/0!
JCAE - COGS - Food - Film Fest	0	3,000	3,000	100%	3,000	3,000	100%
JCAE - COGS - Food - Art Sale	0	123	123	100%	150	150	100%
JCAE - COGS - Non-Food	450	0	-450	#DIV/0!	0	-450	#DIV/0!
<b>Total JCAE Program Expenses:</b>	<b>81,408</b>	<b>65,393</b>	<b>-16,007</b>	<b>-24%</b>	<b>79,222</b>	<b>-2,170</b>	<b>-3%</b>
<b>Net JCAE Program:</b>	<b>1,210</b>	<b>15,264</b>	<b>-14,046</b>	<b>-92%</b>	<b>12,578</b>	<b>-11,360</b>	<b>-90%</b>

Jewish Community Center of Greater Ann Arbor

09/01/2020 - 06/30/2021

**Fundraising and Other Activities**

Account Name	Actual YTD	Budget YTD	\$ Variance YTD	% Variance YTD	Annual Budget	\$ Variance Remaining from Annual	% Variance Remaining from Annual
Fund Raising - Unspecified Revenue - General	0	5000	-5,000	-100%	10,000	-10,000	0%
Fund Raising - Fundraising Events	111,061.00	26000	85,061	327%	26,000	85,061	0%
Fundraising Events - Founders Event - Revenue	-1995.67	0	-1,996	#DIV/0!	0	-1,996	0%
Fundraising Events - Revenue - Golf	4788	5000	-212	-4%	27,500	-22,712	0%
<b>Total Fund Raising Revenue:</b>	<b>113,853</b>	<b>36,000</b>	<b>77,853</b>		<b>63,500</b>	<b>80,353</b>	<b>76%</b>

**Fundraising Expenses:**

Fund Raising - Advertising - Other	0.00	2,750.00	2,750	0%	5,500.00	5,500	100%
Fund Raising - Program Exp - Supplies & Other	0.00	11,000.00	11,000	0%	11,000.00	11,000	100%
Fundraising Exp - Supplies & Other - Israel Center	47,161.55	0.00	-47,162	0%	0.00	-47,162	#DIV/0!
Program Exp - Supplies & Other - Golf	0.00	0.00	0	0%	10,000.00	10,000	100%
<b>Total Fund Raising Expenses:</b>	<b>47,162</b>	<b>13,750</b>	<b>-33,412</b>	<b>-100%</b>	<b>26,500</b>	<b>-20,662</b>	<b>-78%</b>
<b>Net Fund Raising :</b>	<b>66,692</b>	<b>22,250</b>	<b>44,442</b>	<b>-100%</b>	<b>37,000</b>	<b>29,692</b>	<b>80%</b>

**Grand Totals:**

<b>Total Unrestricted Revenue</b>	<b>2,275,821</b>	<b>1,964,735</b>	<b>311,086</b>	<b>16%</b>	<b>2,295,430</b>	<b>-19,609</b>	<b>35%</b>
<b>Grand Total Revenue:</b>	<b>2,275,821</b>	<b>1,964,735</b>	<b>311,086</b>	<b>16%</b>	<b>2,295,430</b>	<b>-19,609</b>	<b>35%</b>
<b>Total Unrestricted Expenses</b>	<b>1,756,299</b>	<b>1,792,646</b>	<b>36,347</b>	<b>2%</b>	<b>2,287,510</b>	<b>531,211</b>	<b>38%</b>
<b>Grand Total Expenses:</b>	<b>1,756,299</b>	<b>1,792,646</b>	<b>36,347</b>	<b>2%</b>	<b>2,287,510</b>	<b>531,211</b>	<b>38%</b>

<b>Net change in Cash Operations Budget</b>	<b>519,522</b>	<b>172,089</b>	<b>347,432</b>	<b>202%</b>
Unemployment Expense	0	0	0	100%
Depreciation Expense	89,838	89,838	0	100%
SBA PPP Grant #1	241,968	0	-241,968	100%
Contributions - Restricted - Israel Center	58,750	0	-58,750	0%
Restricted Contribution for Film Festival	25,000	0	-25,000	
<b>Change in Net Assets per Statement of Activity</b>	<b>587,902</b>	<b>82,252</b>	<b>505,650</b>	<b>615%</b>

Jewish Community Center of Greater Ann Arbor  
2021-2022 Budget Proposed

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to \$ Change from 2021- 2022	Budget to % Forecast % Change
<b>Administrative Revenue</b>				
Admin - Membership & Dues	85,200	85,500	300	0%
Admin - Federation	178,085	191,806	13,721	8%
Admin - Interest - Revenue	1,680	1,680	-	0%
Admin - Other Income	29,113	29,113	-	0%
<b>Total Revenue</b>	<b>294,078</b>	<b>308,099</b>	<b>14,021</b>	
<b>Administrative Expenses</b>				
Admin - P/R Wages - General	392,500	449,235	56,735	14%
Admin - P/R Tax - FICA & Medicare	30,026	34,366	4,340	14%
Admin - P/R Tax - Worker's Compensation	353	885	532	151%
Admin - 403(B) Year end	-	-	-	#DIV/0!
Admin - P/R Exp - Fringes - Health & Dental	4,564	12,908	8,344	183%
Admin - P/R Burden - Awards & Appreciation	-	5,000	5,000	#DIV/0!
Admin - Prof. Serv. - Other	16,645	7,688	(8,957)	-54%
Admin - Prof. Serv. - Legal	4,000	4,000	-	0%
Admin - Prof. Serv. - Accounting	12,775	13,640	865	7%
Admin - Advertising - Other	2,000	2,000	-	0%
Admin - Advertising - Mailings & Print Media	2,000	2,000	-	0%
Admin - Advertising - Web & Social Media	100	100	-	0%
Admin - Office Exp - Supplies & Other	7,800	7,800	-	0%
Admin - Office Exp - Copier & Copier Supplies	10,000	10,000	-	0%
Admin - Office Exp - Postage	6,500	4,000	(2,500)	-38%
Admin - I/T - Network Admin	20,000	21,572	1,572	8%
Admin - I/T - Network Software	21,502	29,777	8,275	38%
Admin - Mileage, Travel & Entertainment	-	2,500	2,500	#DIV/0!
Admin - Licensing & Fees - Dues & Subscriptions	1,402	6,402	5,000	357%
Admin - Licensing & Fees - JCC Association	9,510	9,480	(30)	0%
Admin - Finance Charges - Credit Cards	34,965	27,000	(7,965)	-23%
Admin - Finance Charges - Bank Fees	100	100	-	0%
Admin - Finance Charges - Interest	5,928	6,598	670	11%
Admin - Ins. - General Liability & Misc.	15,402	15,864	462	3%
Admin - COGS - Food	2,350	2,350	-	0%
<b>Total Administrative Expenses</b>	<b>600,422</b>	<b>675,266</b>	<b>74,844</b>	
<b>Net Administrative Income/(Loss)</b>	<b>(306,344)</b>	<b>(367,167)</b>	<b>(60,823)</b>	

Jewish Community Center of Greater Ann Arbor  
2021-2022 Budget Proposed

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to % Change from 2021 - 2022	Budget to Forecast % Change
Bldg. - Rent - Lease	219,756	231,088	11,332	5.2%
Bldg. - Other Income	2,034	2,034	-	0%
<b>Total Building Revenue</b>	<b>221,790</b>	<b>233,122</b>	<b>11,332</b>	
<b>Building Expenses:</b>				
Bldg. - P/R Wages - General	-	80,000	80,000	#DIV/0!
Bldg. - P/R Tax - FICA & Medicare	-	6,120	6,120	#DIV/0!
Bldg. - P/R Tax - Worker's Compensation	-	999	999	#DIV/0!
Bldg. - P/R Exp - Fringes - Health & Dental	-	10,048	10,048	#DIV/0!
Bldg. - Licensing & Fees - Dues & Subscriptions	4,206	4,206	-	0%
Bldg. - Ins. - Property & Casualty	20,335	26,065	5,730	28%
Bldg. - Bldg. Serv - R&M Building	4,000	6,000	2,000	50%
Bldg. - Bldg. Serv - R&M Electrical	2,000	2,000	-	0%
Bldg. - Bldg. Serv - R&M Plumbing	4,000	4,000	-	0%
Bldg. - Bldg. Serv - R&M HVAC	9,331	12,000	2,669	29%
Bldg. - Bldg. Serv - Lawn & Grounds	8,400	8,880	480	6%
Bldg. - Bldg. Serv - Snow Removal	16,000	16,000	-	0%
Bldg. - Bldg. Serv - Pest & Extermination	906	906	-	0%
Bldg. - Bldg. Serv - Security	27,915	27,915	-	0%
Bldg. - Bldg. Serv - Janitorial	85,000	73,200	(11,800)	-14%
Bldg. - Bldg. Supply - R&M Materials	2,500	2,500	-	0%
Bldg. - Bldg. Supply - Electrical	2,000	2,000	-	0%
Bldg. - Bldg. Supply - Plumbing	500	500	-	0%
Bldg. - Bldg. Supply - Janitorial	25,000	30,000	5,000	20%
Bldg. - Utilities - Gas	11,964	18,164	6,200	52%
Bldg. - Utilities - Electric	40,400	40,400	-	0%
Bldg. - Utilities - Communications	10,505	4,500	(6,005)	-57%
Bldg. - Utilities - Water & Sewer	15,145	18,500	3,355	22%
Bldg. - Utilities - Waste Removal	1,335	1,336	1	0%
Bldg. - Rental Exp - Facilities	1,800	1,800	-	0%
Bldg. - Rental Exp - Equipment	1,542	1,542	-	0%
Bldg. - COGS - Food	4,000	4,000	-	0%
Bldg. - COGS - Non-Food	2,440	4,000	1,560	64%
<b>Total Building Expenses</b>	<b>301,224</b>	<b>407,581</b>	<b>106,357</b>	
<b>Net Building Income/(Loss)</b>	<b>(79,434)</b>	<b>(174,459)</b>	<b>(95,026)</b>	

Jewish Community Center of Greater Ann Arbor  
2021-2022 Budget Proposed

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to \$ Change from 2021- 2022	Budget to Forecast % Change
<b>Early Childhood Revenue</b>				
ECC - Contributions	1,000	-	(1,000)	-100%
ECC - Contributions & PTA Activities	6,500	8,200	1,700	26%
ECC - Hot lunch Pizza	-	-	-	#DIV/0!
ECC - Contributions - Restricted	6,297	6,297	-	0%
ECC - Admissions & Program Fees	3,800	3,800	-	0%
ECC - Tuition - General	1,200,000	1,660,000	460,000	38%
ECC - Grants & Scholarships - Members	78,404	116,060	37,656	48%
ECC - Grants & Scholarships - Employees	27,011	-	(27,011)	-100%
ECC Enrollment Fee	2,500	2,500	-	0%
ECC - Sales - Non-Taxable	1,500	1,500	-	0%
ECC - Sales - Food	32,681	58,368	25,687	79%
<b>Total Early Childhood Revenue</b>	<b>1,359,693</b>	<b>1,866,725</b>	<b>507,032</b>	<b>37%</b>
<b>Early Childhood Expenses</b>				
ECC - P/R Wages - General	731,335	942,671	211,336	29%
ECC Hot Lunch P/R Wages-General	15,404	17,246	1,842	12%
ECC - P/R Tax - FICA & Medicare	55,947	72,114	16,167	29%
ECC - Hot Lunch P/R Tax - FICA & Medicare	1,178	1,319	141	12%
ECC - P/R Tax - Worker's Compensation	7,990	10,216	2,226	28%
ECC - P/R Exp - Fringes - Health & Dental	64,782	60,855	(3,927)	-6%
ECC - P/R Burden - Training, Licensing	630	630	-	0%
ECC - P/R Burden - Awards & Appreciation	2,000	2,000	-	0%
ECC - Advertising - Other	2,000	2,000	-	0%
ECC - Scholarships - Members	16,000	52,293	36,293	227%
ECC - Scholarships - Employees	9,994	-	(9,994)	-100%
ECC - Scholarships - Affiliate Professional	35,000	41,369	6,369	18%
ECC - Tuition Discount - Siblings & Other	14,000	22,399	8,399	60%
ECC - Program Exp - Supplies & Other	13,200	13,200	-	0%
ECC - Program Exp - Consumables	2,500	2,500	-	14%
ECC - Program Exp - Minor Equipment	8,070	7,070	(1,000)	14%
ECC - Program Exp - Contract Services	17,000	17,000	-	0%
ECC - Office Exp - Supplies & Other	1,000	1,000	-	0%
ECC - Mileage, Travel & Entertainment	500	500	-	0%
ECC - Licensing & Fees - Dues & Subscriptions	1,642	1,642	-	25%
ECC- Communications	150	150	-	50%
ECC - COGS - Food	32,800	28,000	(4,800)	-20%
ECC - COGS - Food & PTA Activities	8,200	8,200	-	67%
COGS -Food - Hot Lunch	7,200	-	(7,200)	#DIV/0!
ECC - COGS - Non-Food	3,000	3,000	-	#DIV/0!
<b>Total Early Childhood Expenses</b>	<b>1,051,523</b>	<b>1,307,374</b>	<b>255,851</b>	<b>24%</b>
<b>Net Early Childhood Income/(Loss)</b>	<b>308,170</b>	<b>549,351</b>	<b>241,181</b>	<b>78%</b>



Jewish Community Center of Greater Ann Arbor  
2021-2022 Budget Proposed

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to \$ Change from 2021- 2022	Budget to Forecast % Change
<b>Youth Revenue</b>				
Youth - Tuition - General	52,000	67,693	15,693	30%
<b>Total Youth Revenue</b>	<b>52,000</b>	<b>67,693</b>	<b>15,693</b>	

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to \$ Change from 2021- 2022	Budget to Forecast % Change
<b>Youth Expenses</b>				
Youth - P/R Wages - Supervision	4,207	4,952	745	18%
Youth - P/R Wages - General	33,990	63,224	29,234	86%
Youth - P/R Wages - General - Maccabi	2,197	-	(2,197)	-100%
Youth - P/R Tax - FICA & Medicare	2,922	5,215	2,293	78%
Youth - P/R Tax - FICA & Medicare - Maccabi	168	-	(168)	-100%
Youth - P/R Tax - Worker's Compensation	432	729	297	69%
Youth - P/R Medical & Dental	1,238	1,266	29	2%
Youth - P/R Burden - Training, Development & Licensing	240	240	-	0%
Youth - P/R Burden - Awards & Appreciation	150	150	-	0%
Youth - Advertising - Other	250	250	-	0%
Youth - Scholarships - Members	2,500	2,500	-	0%
Youth - Scholarships - Employees	1,000	1,000	-	0%
Youth - Program Exp - Supplies & Other		3,000	3,000	#DIV/0!
Youth - Program Exp - Contract Services - Maccabi			-	#DIV/0!
Youth - Office Exp - Supplies & Other	250	250	-	0%
Youth - Mileage, Travel & Entertainment	100	100	-	0%
Youth - Licensing & Fees - Dues & Subscriptions	408	408	-	0%
Youth - COGS - Food	750	250	(500)	-67%
Youth - COGS - Non-Food	250	250	-	0%
<b>Total Youth Expenses</b>	<b>51,052</b>	<b>83,786</b>	<b>32,734</b>	
<b>Net Youth Income/(Loss)</b>	<b>948</b>	<b>(16,093)</b>	<b>(17,041)</b>	

Jewish Community Center of Greater Ann Arbor  
2021-2022 Budget Proposed

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to \$ Change from 2021- 2022	Budget to Forecast % Change
<b>Camp Revenue</b>				
Camp - Contributions	50,000	50,000	-	0%
Camp - Tullon - General	141,561	175,000	33,440	24%
Camp - Grants & Scholarships - Members	18,743	31,180	12,438	66%
<b>Total Camp Revenue</b>	<b>210,303</b>	<b>256,180</b>	<b>45,877</b>	
<b>Camp Expenses</b>				
Camp - P/R Wages - General	64,468	100,322	35,854	56%
Camp - P/R Tax - FICA & Medicare	4,932	7,675	2,743	56%
Camp - P/R Tax - Worker's Compensation	690	1,073	384	56%
Camp - P/R Burden - Training, Develop & Licensing	3,000	3,000	-	0%
Camp - P/R Burden - Awards & Appreciation	700	700	-	0%
Camp - Advertising - Other	5,000	1,500	(3,500)	-70%
Camp - Grants & Scholarships - Members	8,663	5,040	(3,623)	-42%
Camp - Grants & Scholarships - Employees Early Bird registration	10,080	26,140	16,060	159%
Camp - Program Exp - Supplies & Other	6,000	6,000	-	0%
Camp - Program Exp - Minor Equipment	500	500	-	0%
Camp - Program Exp - Contract Services	27,290	34,740	7,450	27%
Camp - Office Exp - Supplies & Other	100	100	-	0%
Camp - Mileage, Travel & Entertainment	3,203	3,203	-	0%
Camp - Licensing & Fees-Dues & Subscription	500	500	-	0%
Camp - Rental Exp - Facilities	13,000	13,000	-	0%
Camp - Rental Exp - Equipment	6,000	6,000	-	0%
Camp - COGS - Food	4,640	4,640	-	0%
Camp - COGS - Non-Food	250	250	-	0%
<b>Total Camp Expenses</b>	<b>59,016</b>	<b>214,383</b>	<b>55,367</b>	
<b>Net Camp Income/(Loss)</b>	<b>51,287</b>	<b>41,797</b>	<b>(9,490)</b>	

Jewish Community Center of Greater Ann Arbor  
2021-2022 Budget Proposed

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to \$ Change from 2021- 2022	Budget to Forecast % Change
<b>Fitness Revenue</b>				
Fitness - Contributions	-	500	500	#DIV/0!
Fitness - Admissions & Program Fees		4,000	4,000	#DIV/0!
Fitness - Admissions & Program Fees - Zumba		9,240	9,240	#DIV/0!
Fitness - Rentals	-	5,000	5,000	#DIV/0!
<b>Total Fitness Revenue</b>		<b>18,740</b>	<b>18,740</b>	
<b>Fitness Expenses</b>				
Fitness - P/R Wages - General	5,160	5,314	154	3%
Fitness - P/R Tax - FICA & Medicare	395	407	12	3%
Fitness - P/R Tax - Worker's Compensation	55	57	2	3%
Fitness - Program Exp - Contract Services	-	3,720	3,720	#DIV/0!
Fitness Advertising	-	750	750	#DIV/0!
Fitness - Program Exp - Contract Services - Zumba	-	3,850	3,850	#DIV/0!
<b>Total Fitness Expenses</b>	<b>5,610</b>	<b>14,097</b>	<b>8,487</b>	
<b>Net Fitness Income/(Loss)</b>	<b>(5,610)</b>	<b>4,643</b>	<b>10,253</b>	

Jewish Community Center of Greater Ann Arbor  
2021-2022 Budget Proposed

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to \$ Change from 2021- 2022	Budget to Forecast % Change
<b>Family Revenue:</b>				
Family - PJ Program Library Revenue	-	10,000	10,000	#DIV/0!
<b>Total Family Revenue:</b>		<b>10,000</b>	<b>10,000</b>	
<b>Family Expenses:</b>				
Family - P/R Wages - General	3,005	18,695	15,690	522%
Family - P/R Wages - General - Fall Fest	3,005	3,095	90	3%
Family - P/R Tax - FICA & Medicare	230	1,430	1,200	522%
Family - P/R Tax - FICA & Medicare - Fall Fest	230	237	7	3%
Family - P/R Tax - Worker's Compensation	64	233	169	263%
Family - Advertising - Other	1,000	1,000	-	0%
Family - Advertising - Other - Fall Fest	1,000	1,000	-	0%
Family - Program Exp - Supplies & Other	300	300	-	0%
Family - Program Exp - Supplies & Other- Fall Fest	1,000	1,000	-	0%
Family - PJ Library Expenses and Contract Services	-	22,560	22,560	#DIV/0!
Family - Program Exp - Contract Service- Fall Fest	500	3,000	2,500	500%
Family - Program Exp - Contract Service- Hnkk Fest	500	3,000	2,500	500%
Family - Office Exp - Supplies & Other	150	150	-	0%
Family License Dues and Subscriptions	-	150	150	#DIV/0!
Family - COGS - Food	500	500	-	0%
Family - COGS - Food - Fall Fest	1,050	1,050	-	0%
<b>Total Family Expenses:</b>	<b>12,534</b>	<b>57,400</b>	<b>44,866</b>	
<b>Net Family Income/(Loss)</b>	<b>(12,534)</b>	<b>(47,400)</b>	<b>(34,866)</b>	

Jewish Community Center of Greater Ann Arbor  
2021-2022 Budget Proposed

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to \$ Change from 2021- 2022	Budget to % Forecast Change
<b>Adult Revenue</b>				
Adult - Contributions	1,450	1,450	-	0%
Adult - Contributions - Spice	814	814	-	0%
Adult - Admissions & Program Fees	-	400	400	#DIV/0!
Adult - Admissions & Program Fees - Spice	-	-	-	#DIV/0!
<b>Total Adult Revenue</b>	<b>2,264</b>	<b>2,664</b>	<b>400</b>	
<b>Adult Expenses</b>				
Adult - Program Exp - Supplies & Other - Spice	-	177	177	#DIV/0!
Adult Licensing & Fees, Dues and Subscriptions	408	408	-	0%
<b>Total Adult Expenses</b>	<b>408</b>	<b>585</b>	<b>177</b>	
<b>Net Adult Income/(Loss)</b>	<b>1,856</b>	<b>2,079</b>	<b>223</b>	

Jewish Community Center of Greater Ann Arbor  
2021-2022 Budget Proposed

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to \$ Change from 2021- 2022	Budget to Forecast % Change
<b>JCAE Revenue</b>				
JCAE - Contributions - Book Fest	10,000	20,307	10,307	103%
JCAE - Contributions - Film Fest	65,000	65,000	-	0%
JCAE - Contributions - Restricted	2,812	2,812	-	0%
JCAE - Contributions - Restricted - Book Fest	643	643	-	0%
JCAE - Contributions - Restricted - Film Fest	745	1,000	255	34%
JCAE - Admissions & Program Fees - Film Fest	11,600	7,200	(4,400)	-38%
JCAE - Sales - Taxable - Merchandise - Art Sale	1,000		(1,000)	-100%
<b>Total JCAE Revenue</b>	<b>91,800</b>	<b>96,962</b>	<b>5,162</b>	
<b>JCAE Expenses</b>				
JCAE - P/R Wages - General	5,300	5,459	159	3%
JCAE - P/R Wages - General - Book Fest	23,850	24,566	716	3%
JCAE - P/R Wages - General - Film Fest	23,850	24,566	716	3%
JCAE - P/R Tax - FICA & Medicare	405	418	13	3%
JCAE - P/R Tax - FICA & Medicare - Book	1,825	1,879	54	3%
JCAE - P/R Tax - FICA & Medicare - Film Fest	1,825	1,879	54	3%
JCAE - P/R Tax - Worker's Compensation	567	547	(20)	-4%
JCAE - P/R Exp - Fringes - Health & Dental	9,650	10,161	511	5%
JCAE - Advertising - Other - Book Fest	1,000	1,000	-	0%
JCAE - Advertising - Other - Film Fest	4,000	1,536	(2,464)	-62%
JCAE - Program Exp - Supplies & Other	-	200	200	#DIV/0!
JCAE - Program - Supplies & Other - Book	-	650	650	#DIV/0!
JCAE - Program - Supplies & Other - Film	-	650	650	#DIV/0!
JCAE - Program Exp - Supplies & Other - Art	-	200	200	#DIV/0!
JCAE - Program Exp - Contract Services	3,000	2,000	(1,000)	-33%
JCAE - Program Exp - Contract Services - Book Fest	-	5,000	5,000	#DIV/0!
JCAE - Program - Contract Services - Film	-	23,650	23,650	#DIV/0!
JCAE - Office Exp - Supplies & Other - Book	-	100	100	#DIV/0!
JCAE - Postage - Book Fest	400		(400)	-100%
JCAE - Postage - Film Fest	400		(400)	-100%
JCAE - Licensing, Fees, Dues & Subsc - Book	-	1,500	1,500	#DIV/0!
JCAE - Licensing & Fees Institutional	-	75	75	#DIV/0!
JCAE - COGS - Food - Book Fest	-	3,000	3,000	#DIV/0!
JCAE - COGS - Food - Film Fest	3,000	3,000	-	0%
JCAE - COGS - Non-Food - Art Sale	150		(150)	-100%
<b>Total JCAE Expenses</b>	<b>79,222</b>	<b>122,036</b>	<b>42,814</b>	
<b>Net JCAE Income/(Loss)</b>	<b>12,578</b>	<b>(15,074)</b>	<b>(27,652)</b>	

Jewish Community Center of Greater Ann Arbor  
2021-2022 Budget Proposed

Account Name	2020-2021 Approved Budget	2021-2022 Requested Budget	Budget to \$ Change from 2021- 2022	Budget to Forecast % Change
<b>Fundraising Revenue</b>				
Fund Raising - Unspecified Revenue - General	10,000	-	(10,000)	-100%
Fund Raising - Fundraising Events	26,000	26,000	-	0%
Fund Raising-Events-Golf Outing	27,500	27,500	-	0%
<b>Total Fund Raising Revenue</b>	<b>63,500</b>	<b>53,500</b>	<b>(10,000)</b>	
<b>Fund Raising Expenses</b>				
Fund Raising - Advertising - Other	5,500	2,500	(3,000)	-55%
Fund Raising - Program Exp - Supplies & Other	11,000	11,000	-	0%
Fund Raising-Program Exp-Supplies & Other Golf Outing	10,000	10,000	-	0%
<b>Total Fund Raising Expense</b>	<b>26,500</b>	<b>23,500</b>	<b>(3,000)</b>	<b>-11%</b>
<b>Net Fund Raising Income/(Loss)</b>	<b>37,000</b>	<b>30,000</b>	<b>(7,000)</b>	
<b>Total Revenue</b>	<b>2,295,429</b>	<b>2,903,685</b>	<b>608,257</b>	<b>26%</b>
<b>Total Expenses</b>	<b>2,287,511</b>	<b>2,896,008</b>	<b>608,497</b>	<b>27%</b>
<b>Net Change in Operating Budget</b>	<b>7,918</b>	<b>7,677</b>	<b>(241)</b>	
<b>Released from Restriction</b>				
<b>Gain on F. Inv. Res. (Val.)</b>	<b>25,000</b>	<b>25,000</b>		
<b>Depreciation Expense</b>	<b>109,626</b>	<b>109,526</b>		
<b>Change in Net Assets</b>	<b>(126,609)</b>	<b>(126,849)</b>	<b>(240)</b>	

# History of the JCC of Greater Ann Arbor

## 1984 – Present

### Early 1984

A group who would become JCC founders decided that a JCC was vital to our growing Ann Arbor community.

### May 29, 1984

Organizational meeting held to outline reasons to start a JCC, propose facilities, and devise an implementation plan.

### July 10, 1984

Discussion of 2300 E. Stadium as the location for the JCC.

### September 1, 1984

Establishment of founding Board of Directors

### January 13, 1985

Beth Israel Nursery School and Raanana Day Camp became part of the JCC.

### June 12, 1985

Programs and activities include: Preschool/toddler program, Day Camp/Holiday School, Community volunteers, Kid's Peace Corps, Business People's Club, Book Club/Fair, and Seniors Club. Committees include: Public Relations, Fundraising, Membership, Facilities and Operation, Business and Finance, Executive Committee.

### July 21, 1985

Four series of events planned to sustain community support (self-help, cultural, entertainment, and feature series).

### January 19, 1986

Decision to have six policy making committees of the board (public relations, membership and fundraising, programs, facilities and operation, business and finance, personnel).

### August 13, 1986

Decision to purchase the Clinton School building at 2935 Birch Hollow Drive.

### September 7, 1986

Board of Directors expanded to 21 members.

### February 1987

Moved into the building at 2935 Birch Hollow Drive. Began Lease arrangements with Hebrew Day School and Jewish Cultural School.

### February 1988

First Colossal Computer Sale.

### March 1, 1988

First Executive Director hired.

### March 20, 1988

Plans to incorporate Beth Shalom Nursery School into parent-child development center including half day nursery school and full day child care, kaleidoscope programming, and parent-child workshops.

### May 1, 1988

Dedication of the Jewish Center and presenting of plaques.

### June 1988

Raanana became JCC Camp Raanana.

### September 1988

Senior Thursday Lunch Bunch begins, First Apples and Honey and Lots, Lots More held. Singles Group became part of the JCC.

### December 1988

Mezuzah dedication ceremony.  
Outing club formed.



November 1989

Organization of Black/Jewish Coalition.

January 1990

Completed The Million Dollar Campaign.

August 1990

Co-hosted opening ceremonies of JCC Maccabi Games with Detroit.

September 1990

Opened Infant/Toddler room. Began lease arrangement with Temple Beth Emeth.

March 1991

First Magical Mystery Meals.

May 1995

10<sup>th</sup> Anniversary Celebration.  
Announcement of Capitol Building Campaign.

May 1997

Ground-Breaking of building expansion.

April 1998

Moved into the newly expanded JCC.

March 2000

Nancy Margolis retires, JCC separates Executive function from Federation and hires its own Executive Director.

November 2001

Leslie Bash hired as Executive Director.

May 2002

First Annual Jewish Film Festival.

July 2002

Israeli Scouts come for the first time.

August 2002

Israeli Expo to help Israel's economy is held at Apples and Honey.

November 2002

Joined Jewish Book Council and doubled the size of the Book Fair.

February 2003

Family Havdalah program is held, the first family program to be sponsored by the Bernard L. Maas Foundation.

April 2003

JCC Gala Auction raises \$46,000 for gym renovation.

May 2003

Second Film Festival is held and attendance almost doubles.

July 2003

JCC begins gymnasium fundraising campaign.

August 2003

Apples and Honey hosts 500+ attendees.

September 2004

Gym renovation completed and Mezuzah ceremony is held at Apples and Honey.

May 2005

JCC Gala Auction raises \$50,000 for the renovation of the Maas Lounge and the building of an elementary age appropriate playground.

November 2005

ECC and HDS hold first Family Literacy Night.

May 3, 2006

5<sup>th</sup> Annual Jewish Film Festival has sell-out screenings at the Michigan Theater.

July – August 2006

Camp Raanana has largest enrollment to date.

September 2006

Apples and Honey hosts 700+ attendees.

January 2007

Renovation to the Monkey Room completed, funded by the Bernard L. Maas Foundation.

March 2007

JCC Gala Auction raises \$55,000 for elementary-age playground campaign.

Spring 2007

ECC begins partnership with High Scope Educational Research Foundation and incorporates their teaching practices into the curriculum.

November 2007

Largest Book Festival to date.

June 2008

JCC Gala Event held to honor Founders Chuck & Sharon Newman and launce JCC Endowment Fund for the Future.

August 2008

New elementary Playground installed and Maas Lounge renovated.

September 2008

Center hires first full-time Jewish Cultural Arts and Education Director.

March 2009

JCC Gala Auction raises \$34,000 towards roof replacement.

May 2009

Installed new fences around early childhood playground and new school age playground funded by a Homeland Security Grant.

June 2009

Name changed from the Jewish Community Center of Washtenaw County to Jewish Community Center of Greater Ann Arbor.

July 2009

Installed new shatter proof glass in front of the building funded by a Homeland Security Grant.

March 2011

JCC Gala Auction raised \$31,000.

August 2011

ECC Bunny/Infant toddler room reconfigured.

January 2012

ECC Duck infant/toddler room reconfigured. New gym floor installed.

June 2012

Second Homeland Security Project completed. Camp Raanana moves to camp site in Chelsea, Michigan. JCC raises funds to install new PA system.

October 2012

Jeffrey Baden hired as Executive Director.

Summer 2014

Major ECC renovations completed to update Infant/Toddler rooms, hallways, new ECC office space, KidZone afterschool room and new internal security door installed.

July 2015

David Stone hired as Executive Director

# JCC Movement & JCCA Background

## About JCC Association

JCC Association is the continental umbrella organization for the Jewish Community Center movement, which includes more than 350 JCCs, YM-YWHAs and camp sites in the United States and Canada. JCC Association offers a wide range of services and resources to help its affiliates provide educational, cultural, social, Jewish identity-building and recreational programs for people of all ages and backgrounds. JCC Association supports the largest network of Jewish early childhood centers and Jewish summer camps in North America, and is also a U.S government accredited agency for serving the religious and social needs of Jewish military personnel through JWB Jewish Chaplains Council.

## The History of the JCC Movement

The JCC movement started in 1854 when the first Young Men's Hebrew Association opened its doors in Baltimore to provide support for Jewish immigrants, help ensure Jewish continuity and to provide a place for celebration. Similar associations opened soon after serving as libraries, cultural centers, and settlement houses.

As immigration swelled in the late nineteenth century, YMHAs and Jewish Community Centers helped immigrants adapt to North American life by teaching them English, assisting their acculturation to new customs and mores, and helping them to participate fully in the civic responsibilities and opportunities of their new democratic home.

The Council of Young Men's Hebrew & Kindred Associations was founded in 1913 to coordinate and promote the efforts of the independent centers. It was the first permanent body to which the individual centers could turn for networking, guidance and support.

Responding to the First World War, YMH&KA secured funds to enlist rabbis for service at military posts and called a conference of several Jewish bodies, giving birth to the Jewish Welfare Board (JWB) in 1917, which developed a comprehensive infrastructure for attending to the welfare of Jewish military personnel.

JWB took over the responsibilities of YMH&KA when the two organizations merged shortly after the war. The new JWB continued to serve Jewish Americans in the armed forces both at home and abroad, and became the national association of JCCs and YM-YWHAs.

Newfound prosperity propelled many Jews to the suburbs in the nineteen fifties and sixties. With more leisure time and disposable income, Jews sought recreational Opportunities and other new pursuits. JCCs built large, modern facilities to serve the suburban populations. A host of new offerings included day camps, teen travel camps, fine art and performing arts, nursery schools, athletics and sports, services to the elderly and informal education. Additionally, other organization began to be housed within JCC walls.

With the heightened pride in Israel and Judaism in the aftermath of the Six Day War of 1967, JCCs flourished with Jewish celebrations and cultural events, including book fairs, film festivals, communal Hanukkah parties, and rallies for Soviet Jewry, and Israel Independence Day extravaganzas. Many JCCs recruited Israeli shlichim and sent delegations on trips to Israel.

In order to explore our role in Jewish education, the Committee on Maximizing Jewish Education and Effectiveness (COMJEE) was initiated by JWB in 1982, under the leadership of the Mandel Commission. Together with COMJEE II in 1995, the process has led the way for the JCC also to become a significant institution of Jewish education, as reflected in programming, adult education, ambience, staff training and leadership.

In 1990, JWB changed its name to Jewish Community Centers Association of North America to better reflect the agency's evolved scope admission.

## **Today**

JCC Association serves more than 350 JCC, YM-YWHA, and camp sites. Together, they represent a movement of vital importance to individual communities and to the larger North American Jewish Community. From its New York headquarters and its Southern and Western Region and Israel Offices, JCC Association has provided leadership in the areas of staff recruitment and training, lay leadership development, field research, professional conferences and workshops, consultation, publications, and specialized programming, enabling each constituent JCC to better serve the needs of its members and community. JCC Association has facilitated reshaping of the goals of the Movement, creating standards of quality throughout the field, maximizing the use of telecommunications, and facilitating the cross-fertilization of ideas by enabling leaders of JCCs throughout North America to Share resources and to collaborate on common concerns.

The JCC Movement is leading the way to a vibrant future by establishing cooperative ventures with local and national Jewish organizations, by supporting Jewish culture, community, and education, and by encouraging and enabling Jews of all ages and backgrounds to engage in the joys of Jewish living.

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# The Committee System (from JCCA)

## Committee and Other Groups within the Board of Directors

A committee is a group of volunteers appointed to perform a specific task within a given area of board responsibility. Committee members need not be board members. There may be standing committees of the board (finance, program, personnel, etc.), or there may be a hoc (temporary or short-term) committees. Ad hoc committees may be called task forces, project groups, or commissions, but regardless, they function as committees, and are a potentially effective tool for accomplishing the work of the board.

**POLICY PLANNING is the major task of most committees, while POLICY DETERMINATION is the responsibility of the board of directors.**

Among the most important benefits of committees are:

- Relieving board meetings of many routine matters
- Maximizing the use of board member resources and involvement through detailed work on important matters
- Providing the board the opportunity to utilize the special resources of others who may not be on the board
- Broadening the base of "ownership" of a JCC's work, building community, and increasing support for decisions made by the committee
- Improving the quality of policy formulation and problem-solving recommendations through small groups; providing careful and detailed consideration of data, issues and alternatives

## Functions of Committees

The effective use of committees distributes and expedites the work of the board. In general, the JCC's by-laws specify standing committees; however, all committees should be reviewed annually. Today, there is a growing trend for boards to have fewer standing committees and more task forces that have specific charge function.

Standing committees usually included those dealing with administrative matters, nominations and board/leadership development, finance and budget, personnel, legal matters, building facilities and resource development/fundraising. There is often an executive committee comprised of the officers and other key board members and committee chairs. The traditional program, marketing, planning, and membership committees may be set up as standing committees or task forces.

All committees derive their authority and powers from the board and the JCC by laws. Committees are free to act only within established policies, although they may recommend for board approval new or revised policies. Committees are obligated to report to the board on their work.

Customarily, the chair of a standing committee is a member of the board who is appointed by the president. Chairs of special, ad hoc or advisory committees are most often, but not necessarily members of the board. In most JCC's, the president approves committee members in consultation with the committee chair, the JCC executive, and the staff assigned to that committee.

### **Committee Chairs**

The committee chair is most often a board member and is responsible for offering leadership to a specific committee. The committee chair is thoroughly familiar with the committee's purposes and able to interpret to committee members the necessity and value of the committee's tasks.

It is the job of the JCC executive or assigned staff member to be a resource and consultant to committee chairs in all aspects of their tasks.

### **Committee Members**

When accepting appointment to a committee, the member assumes the responsibility of attending committee meetings and accepting assigned individual tasks that contribute to the committee's purposes. Faithful participation by each committee member enables the committees to achieve its mission. Committee activities enable the board to conduct its business effectively. Committee members may also come from the general membership.

### **Role of Staff with Committees**

It is expected that all committee meetings will be staffed by a JCC professional. The JCC executive director or assistant director staff the major administrative committees (see Functions of Committees above). The appropriate professional assigned to a specialized department, i.e., marketing or membership, should staff these committees. Program planning committees are staffed by program directors. Staff members also serve as liaisons by communicating the thinking of other committees on different aspects or ramifications of the same issues. When decisions are made, staff members do not vote.

# Standing Committees

## Executive Committee

The Executive Committee, composed of officers and other key leaders, acts as an advisory committee discussing policy and key issues, and offering advice and counsel to the executive director.

When pressing business matters must be handled between regular meetings of the board, the Executive Committee is empowered to act. When the Executive Committee takes action between regular meetings of the board, the action is reported in detail to the board for discussion, questions, and ratification.

Generally, meetings of the Executive Committee are held on the call of the president, who presides over these meetings.

## Finance Committee

The Finance Committee serves as the fiscal oversight committee. There is a close connection between the Budget and Finance Committees; a Budget Committee may be structured as a sub-committee of the Finance Committee or as a separate committee (see next section). The Finance Committee, or a subcommittee, manages the JCC's audit findings, capital funds, and investments. The committee should make recommendations to the board regarding what independent outside auditor should be hired.

This committee, usually chaired by the treasurer, is assigned the responsibility of issuing regular financial statements and the audited financial statement to the JCC board. The report made by the auditors is reviewed, approved by the Finance Committee and the treasurer, and presented for the board's acceptance.

The JCC executive is responsible for preparing the preliminary budget by the committee. The Finance Committee plays an active role in preparing the final budget that is presented to the board for approval.

Periodically, the Budget and/or Finance committee meets to review the JCC/x fiscal experience and to revise the budget to reflect changes that may have occurred in income or expenses. The Budget Committee and executive Staff review and analyze trends in income and expenditures, continuously, on both a monthly and an annual basis.

## Nominating/Governance Committee

The continued strength of a JCC is dependent upon the selection and development of future leadership. It is important to ensure that the board membership reflects a broad cross section of Jewish community and that board members possess a variety of capabilities and resources.

The process begins with the Nominating Committee, also referred to today as the Governance Committee. This committee should meet year round. Some JCC's bylaws require that the Nominating or Governance Committee be elected by the board, and other JCCs call for the committee to be appointed by the president. The average size is seven members-some from the board and some from

the membership at large. The committee is staffed by the executive director who serves as a resource without voting privileges.

The committee should establish criteria for selecting board candidates. The qualifications of each candidate should be examined carefully with regard to the criteria and needs of the JCC.

JCC bylaws often provide for fixed terms of board membership, therefore the committee should evaluate the eligibility and contribution of board members as they come up for reelection. This evaluation determines if they are re-nominated. The committee also makes recommendations to fill vacancies occurring during the year. Depending on the number of retiring board members the committee should then review new candidates for nomination.

In consultation with the president and JCC executive, the makeup of the existing board should be reviewed annually. It is critically important that any future JCC board member freely understand what is expected of him or her. This included:

- Volunteer expectation
- Monetary expectations
- Length of term of office
- Board meeting schedule
- Any major future plan of the JCC

Board members should be evaluated yearly, based on their performance they should continue to served or be reelected.

The committee should invite the submission of names of suggested candidates for board membership. Sources for such suggestions include the board itself, the JCC membership, the executive director, staff, and key leaders associated with the community.

After review and agreement by the committee, one or more members can be designated to approach nominees in order to solicit their interest. This should be done in a face-to-face meeting, with all expectations clearly presented.

Recently JCCs have combined the training and board development functions within the responsibilities of the Nominating/Governance Committee. The ongoing training of the board is critical to the development of strong leadership and requires a well-defined, active leadership development program.



## **Task Forces**

Special committees or task forces are appointed to meet specific needs as they arise or explore specific projects. Each task force should have its charge stated clearly by the JCC president and the board. When possible, there should be a time limit established for the committee to report back to the board and the committee should be discharged on the conclusion of its task. Today, task forces are popular and are used in place of some standing committees. Special committees exist until completion of their work. The length of time depends upon the complexity and purpose of their assignments.

## **Executive Search Committee**

The committee is formed and acts when it becomes necessary to employ a new JCC executive. The committee should include top communal leaders in addition to selected JCC officers and past presidents. It becomes the task of this committee to review the needs and priorities of the JCC and thereby identify those skills, traits, and attitudes necessary in persons to be interviewed. Persons on the Search Committee should be those with a broad view of the role of an executive

Through its community services department, JCC Association will assist JCCs in this process. JCC Association will advertise the open position, seek candidates, and directly support the Search Committee through the entire process. In addition, JCC Association can supply information regarding trends in compensation and related matters. The board must approve the recommended candidate and terms of his/her employment.

## **Guiding Principles for Committees**

**Experience shows that committee work is effective, productive, and satisfying to members when:**

- The purpose of the committee and what is expected of its members is clearly stated
- Members are qualified, interested, and committed to the JCC
- The work of the committee and its recommendations are given serious consideration by the board
- Committee members listen and respect each other's opinions
- There is an informal, relaxed atmosphere, rather than a series of formal exchanges
- There is good preparation by committee staff, committee chair, and all committee members; materials are well prepared and available in advance for review and study
- There is careful time control; meetings start and end on time and enough time is allowed to get work done
- Good minutes or records are kept to ensure opinions decisions are recorded and retained
- Decision making is sought at least once each meeting
- Periodically, the committee assesses its own performance and implements improvements
- Members feel they are making a contribution and are recognized

### **Contribution of Board and Committee Members**

- Ability to evaluate and plan JCC services
- Expertise in a variety of areas that are needed by the JCC
- Ability to influence and create credibility in the Jewish and general community
- Ability to attract financial and human resources
- Capacity for critical review of board performance

- Knowledge of how the Jewish and general committees operate
- Ability to affect change
- Continuity of experience and policy of the JCC
- Commitment to the continuity of Jewish life
- Sanction of various segments of the Jewish and general communities
- Ability to be a spokesperson for the JCC

### **Contribution of Staff**

- Professional expertise
- Knowledge of the tradition and ideals of the JCC movement
- Knowledge of resources that will aid the JCC in its service, and skills in making these resources available to the JCC
- Knowledge of current and future social changes; ability to make others aware of them and to involve others in the task of meeting them
- Ability to understand the interests and needs of people and competence in organizing them to meet them

# Responsibilities of Board Members

## Policy Formation:

### Function

- Formulate and approve the mission and vision statement of the JCC; develop and approve strategic goals; actively participate in the formulation and final authorization of the JCC's future direction; determine annual objectives and priorities; periodically evaluate the extent of their achievement
- Create and adopt policies and operating procedures
- Select, employ and periodically evaluate the executive director (JCC Association provides guidance for this process in its "Guide to Evaluation of the JCC Executive Director") provide support, encouragement, and objective feedback to the executive; hold the executive accountable for implementation and planning of policy decisions, management of the business of the JCC, and the performance of programs and services

### Responsibilities

- Make decisions based on mission, policies, goals and objectives after careful consideration of the facts and all relevant data
- Participate fully and openly in meetings, sharing insights and suggestions

## Fiscal Oversight:

### Function

- Approve and monitor the JCC's operating budget, financial development plan, status of all funds (endowments, etc.) and insurance program

### Responsibilities

- Study the financial statements and keep up to date on fiscal status of JCC
- Ask questions to understand the budget and fiscal performance of the JCC
- Plan and organize a comprehensive, long-range resource development program
- Assume responsibility for addressing budget deficits

## Program Evaluation:

### Function

- Monitor the accomplishment of goals and objectives to ensure achievement of the JCC's mission
- Provide systematic performance reviews and appraisal of programs and services

## **Responsibilities**

- Provide counsel, advice and encouragement to staff
- Participate in program committees and JCC events
- Recruit volunteers for program and administrative projects and committees

## **JCC and JCC Movement:**

### **Function**

- Maintain a close working relationship with JCC Association
- Ensure that annual dues are met for the JCC's affiliation with JCC Association
- Stay informed and continue learning through participation in regional meetings, publications, websites, institutes, and the JCC's of North America Biennial Convention

### **Responsibilities**

- Be aware of, and when possible, take part in the larger JCC Movement
- Be aware of developments in the JCC Movement

## **General Responsibilities of Board Members:**

- Be an active member of the JCC
- Attend board and committee meetings, training sessions, and special meetings as appropriate
- Stay informed and aware of events on the board and JCC, asking questions and/or requesting information when needed
- Give fully and enthusiastically of time, money, and expertise
- Chair and serve on committees
- Accept special assignments

## **Qualifications of Board Members:**

- Possess communal credibility and other demonstrated qualities of leadership or the potential to be leaders
- Enthusiasm about the JCC and conviction about its purpose
- Interest in people, their potential and concerns
- Desire to be a role model to future leaders
- Demonstrate interest in community service
- Willingness to give time, effort and resources
- Ability to command confidence and respect the Jewish and/or general community
- Special skills, knowledge and expertise needed by the JCC
- Ability to represent a major segment of the Jewish community and interpret Jewish community needs and views
- Courage to state views on important issues
- Willingness to accept and support democratically made decisions

## The Lay/Staff Relationship

A crucial component in the effective functioning of boards and committees in JCCs is the relationship between lay leaders and the professional staff. The lines differentiating roles, responsibilities and functions between policy groups and staff are not always clear and distinct. There are, however, fundamental standards that lead to a lay/staff relationship that is characterized by interdependence, mutual support, and excellence in performance. They begin with the recognition of the unique contribution each makes to the relationship.

These fundamental standards are:

**POLICY FORMATION** is a cooperative effort between members of the board and committees and professional staff members. It involves the identification of policy needs, formulation of policy opinions, and consideration of policy options.

**POLICY DETERMINATION** is the sole responsibility of the board. This responsibility is derived from the legal status of the board. The board actions establish mission, policies and direction for the JCC.

**POLICY IMPLEMENTATION** is the responsibility of the professional staff, once established. Lay and volunteer leaders may be involved and assist in implementation, but staff is ultimately responsible to the board to see that policies are carried out.

**POLICY MONITORING** is the responsibility of the lay board committees and professional staff members. Periodic performance reporting on implementation to the policy-making groups is the responsibility of professional staff. Based on these results, the lay groups are responsible for making judgments about implementation and determining future policy actions as appropriate.

The following fundamental principles should be taken into consideration to build strong, positive lay/staff relationships:

- The relationship should be based on mutual recognition of and respect for the unique and necessary contributions that each brings to the JCC.
- The relationship should be characterized by mutual trust, sharing of opinions and relevant information. There should be an atmosphere conducive to the sharing points of view, feelings and critical performance.
- The board is the responsible legal body of the JCC, As such, it employs the executive director. The staff, although hired by the executive director, is also legally employed by the board.
- The president is the head of all policy-making bodies, and the executive director is the head of all staff.

Duty of obedience:

Obedience to the organization's central purposes must guide all decisions. JCC Executive Directors must understand that any power to act comes from the delegation of the board of directors. If there is no delegation, there can be no authorized act.

