



General Board Meeting, November 24, 2019

Present:

Bernard Abramson	Heidi Joseph	Richard Rosenberg
Gabrielle Bailey	Edye Kamenir	Lynn Ross
Michelle Bellows	Kim Marks	Robert Schwartz
Joel Berger	Linda Meisel	Ed Simon
Jeremy Black	Warren Mitlak	Nicole Soffin
Randy Brett	Liz Nayden	Polly Strauss
Gabrielle Cayton-Hodges	Abigail Rose	
Dane Dickler	James Rosenberg	

Minutes

1. Meeting called to order at 5:05 PM
2. **D'var Torah** by James Rosenberg
3. **Approval of Minutes**
The minutes of the October Board meeting were approved, see www.thejewishcenter.org/Resources/Board-Minutes.aspx.
4. **Joel Berger**
Randy Brett introduced Joel, our interim Executive Director. Joel thanked everyone for the warm welcome he has received in his first three weeks at TJC. To date he has begun to run staff meetings, advertised Giving Tuesday and the use of Amazon Smile, consolidated the various spreadsheets used in b'nei mitzvah planning, and scheduled staff cover for Shabbat etc.
5. **University League Nursery school**

ULeague is closing the nursery school at the end of June 2020 and has given notice of the cancellation of its lease. The League has more than sufficient endowed funds but enrollment has declined. We have reached agreement with them that they will pay the full rent this year and the equivalent of a further year's rent to meet the terms of the lease. The second year's payment will be the security deposit (\$78,000) and a cash payment (\$49,000). We are free to seek a new tenant after June 30, 2020. The license to operate a school belongs to the ULeague but our premises have passed the licensing process and should not be an obstacle to another school seeking a license.

A motion to approve the agreement with the ULeague was moved by Abigail Rose, seconded by Linda Meisel and approved unanimously.

Randy will inform the congregation at the December meeting.

Kim will arrange to take an inventory of the UL equipment in classrooms and the basement to ensure that they remove all their items, however, we may agree to purchase some of their goods for example school supplies and computer networks.

Linda congratulated Randy on his constructive handling of the situation.

6. **Financial Review and Report**

Warren reviewed the financial dashboard (attachment A) and balance sheet. We have over \$1m in bank accounts earning zero or low interest and the Finance Committee wants to move funds to higher paying accounts, up to the FDIC limit at each institution. With the improved monthly cash flow forecast we receive from our accounting firm we are in a better position to move monies between accounts and avoid problems. For greater flexibility, we will explore opening a line of credit.

Richard Rosenberg discussed the Annual Fund. December is a critical month. There will be announcements and mailings to stimulate giving. EC members will make individual calls where necessary.

Randy asked that each Board member contribute to the fund.

Ed Simon noted that the procedure for automatic monthly payment of dues has ceased to operate but there was no announcement. He brought this to Joel's attention before the meeting and all participants will be notified.

7. **Policies**

Under Linda's presidency TJC policies were collected, revised and a three year review cycle established. Randy explained that the purpose of our policies was to provide transparency on decision making. All policies are on our public website. He raised the policies to be reviewed this year:

- Shabbat/Kashrut policies. These are under Rabbi Feldman's authority and do not need Board review. However, two points were raised:
 - the office should have a list of the authorities we recognize as appropriate for certifying the Kashrut of foods to be consumed at TJC. The Religious Affairs Committee will prepare a list and web links which the office can give to enquirers
 - the Shabbat Policy is included in the B'nai Mitzvah handbook. It should be re-formatted so that it can be distinguished more readily by families.
- Membership Categories. Will be reviewed when Judi Fleitman, VP Administration and Membership is in attendance.
- Congregants as Contractors/Vendors: Motion to approve moved by Linda Meisel, seconded by Heidi Joseph, approved unanimously.
- Staff Attendance at Jewish Center Events and Programs. Motion to approve moved by Gabrielle Cayton-Hodges, seconded by Kim Marks. An amendment to the motion was proposed to simplify the section of the policy that pertains to support staff by

eliminating the section on casual employees and broadening the section on support staff to be inclusive of both categories. This was accepted. The amended motion was approved with one abstention. The current and revised wording of this section of the policy are at attachment C.

9. Congregational Meeting

The goal is to increase participation and dialogue. Everyone is welcome and potential members are especially encouraged to attend.

10. New Business

10.1 James Rosenberg reported on Religious Affairs discussion of the b'nei mitzvah gift giving. In future there will be a set of gifts in a basket on the bimah which can be handled easily and shown to the congregation. The b'nei mitzvah will be given a (separate) bag of gifts as usual.

Guidelines will be written for the speech to the b'nei mitzvah.

10.2 There was a discussion of the benefit of including members of the Sulam program (post-b'nei mitzvah youth) in TJC committees so that they better understand our organization and the issues synagogue leadership addresses. As a first step, committee co-chairs are asked to contact Kim or Sharon Diamondstein to arrange a time to tell Sulam about their committee's work.

11. Executive Session

Minutes recorded by Bernard Abramson

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Attachment A – Financial Dashboard

	Aug 31, 2019 YTD Actual	Aug 31, 2019 YTD Budget	Variance	Aug 31, 2018 YTD Actual	May 31, 2020 Full Yr Budget
Operational Revenue					
Dues	501,569	228,575	272,994	542,950	913,500
Security Assessments/Donations	48,790	20,830	27,960	-	72,000
Capital Assessments	32,779	12,880	19,899	57,333	62,000
CapEx & Building Development Fu	21,888	-	21,888	-	-
Membership	100	-	100	-	-
Other	27,961	23,224	4,737	19,489	72,050
Operational Expenses					
Professional Salaries	(144,015)	(139,800)	(4,215)	(140,952)	(593,600)
Buildings	(85,728)	(62,934)	(22,794)	(104,596)	(275,275)
Administration	(27,708)	(21,319)	(6,390)	(37,402)	(90,050)
Membership	(2,031)	(4,038)	2,007	(3,124)	(16,150)
Mortgage Debt Service	(18,265)	(18,264)	(1)	(18,265)	(73,060)
Finance	(22,267)	(20,127)	(2,140)	(19,928)	(80,500)
CapEx	(18,980)	(18,980)	-	(59,382)	(67,000)
Information Systems	(8,938)	(10,749)	1,811	(10,767)	(43,000)
USCJ Dues	-	-	-	-	(25,000)
Security	(17,894)	(14,319)	(3,575)	-	(80,271)
Other	-	-	-	-	-
Operational Expenses Subtotal	(345,826)	(310,530)	(35,296)	(394,416)	(1,343,906)
Operational Net	216,483	(45,851)	262,334	225,357	(296,356)
Education					
Education Revenue	84,056	45,774	38,282	84,267	253,724
Education Expenses	(49,846)	(81,349)	31,503	(56,129)	(391,960)
Education Net	34,211	(35,575)	69,786	28,138	(138,236)
Fundraising					
Annual Fund Income	13,791	12,209	1,582	6,464	250,000
Contributions	7,267	12,099	(4,832)	19,346	72,500
Security Grant/Contribution	49,697	50,000	(304)	-	100,000
Other Fundraising (Events)	142,783	-	142,783	229	-
Fundraising Expense	(6,234)	(990)	(5,244)	(3,664)	(3,100)
Fundraising Net	157,606	23,318	134,288	22,375	319,400
Programming, Committees, Other					
Revenue	64,800	33,152	31,648	42,735	158,310
Expense	(37,698)	(35,327)	(2,371)	(24,388)	(219,918)
Net	27,103	(2,175)	29,277	18,347	(61,608)
Restricted Funds					
Revenue	9,922	1,600	8,322	27,176	4,800
Expense	(10,325)	-	(10,325)	(32,812)	-
Net	(403)	1,600	(2,003)	(5,637)	4,800
Total Revenue	1,005,403	440,343	565,060	799,988	1,958,884
Total Expenses	(449,928)	(428,195)	(21,733)	(511,409)	(1,958,884)
Net Income	555,475	12,148	543,327	288,580	-

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Membership				
Category	as of 9/12/19		as of 5/31/19	
	# Families	\$ Billed	# Families	\$ Billed
Household	232.00	629,706.00	245.00	651,945.50
Single	38.00	62,524.00	41.00	65,547.00
Senior Couple	102.00	165,421.00	98.00	156,557.00
Senior Single	80.00	74,400.00	70.00	64,104.00
Subtotal	452.00	932,051.00	454.00	938,153.50
Associate	4.00	1,440.00	4.00	1,440.00
Friend	-	-	1.00	100.00
Remissions	27.00	13,147.10	32.00	13,549.58
Non-Paying*	43.00	-	58.00	-
Total	526.00	946,638.10	549.00	953,243.08
FTE @ full household dues		347.00		355.00
*Non-Paying includes 8 Exploratory, 0 Young Household, 12 Clergy, 10 Staff and 13 Exempt				
Non-Paying includes 19 Exploratory, 2 Young household, 12 Clergy, 12 Staff and 13 Exempt				
School Enrollment				
Grade	as of 9/12/19		as of 5/31/19	
	# Children	\$ Billed	# Children	\$ Billed
Yad B' Yad	2.00	-	5.00	1,525.00
Ganon	4.00	700.00	7.00	1,500.00
Gan Katan	5.00	4,260.00	10.00	8,946.00
Gan	8.00	6,816.00	10.00	7,242.00
Alef	12.00	8,775.60	17.00	16,188.00
Bet	17.00	14,484.00	18.00	15,975.00
Gimmel	11.00	14,179.00	26.00	32,991.50
Daled	25.00	32,225.00	18.00	24,156.25
Heh	17.00	18,532.70	26.00	33,829.70
Vav	29.00	36,736.50	26.00	34,514.00
Zayin	27.00	43,848.00	24.00	35,637.50
Sulam/Tichon	28.00	21,130.00	28.00	11,770.00
Total	185.00	201,686.80	215.00	224,274.95

Attachment B – Cash Management Procedure

Objective:

- 1) *Ensure that there are sufficient funds in the primary checking account to meet the TJC's projected expenses for a 45 day period. The account will be replenished as required.*
- 2) *Have all deposit accounts covered by FDIC insurance (currently \$250K per bank).*
- 3) *Earn the highest competitive interest rate on the deposits & CDs*

The VP Finance & Finance Committee will oversee the following policy by reviewing the financial reports on a quarterly basis:

Ensure that there is a minimum of \$100,000 in the primary checking account (currently at TD Bank) which will be replenished up to \$250,000 (or the maximum insured by the FDIC) if required.

Confirm that no more than the amount covered by FDIC insurance (currently \$250k) is on deposit at one bank.

Compare that the interest rates on the TJC deposit accounts and CDs are competitive with the best rates in the market.

Attachment C – Policy on Support Staff Attendance at Jewish Center Events and Programs

<p style="text-align: center;">Current policy (second section) changes highlighted</p>	<p style="text-align: center;">Revised policy (second section)</p>
<p>Support Staff (working 13-40 hours per week)</p> <p>For events or programs with <i>unlimited availability</i>, full-time and part-time staff will not be charged. “Unlimited availability” is defined as an event that can accommodate essentially as many congregants and guests who want to attend and who will pay the appropriate charges. An example would be a dinner whose size can “grow” to accommodate those who RSVP by the deadline.</p> <p>For events or programs with limited availability, support staff members <i>may</i> be charged. Event/program organizers will make determination based on circumstances of that event as to charges. “Limited availability” is defined as an event with a fixed, limited number of seats available, such as a concert or other performance, classes with registration cap or a bus trip with a fixed number of seats available.)</p> <p>Spouses/partners of full or half-time staff are welcome to accompany employee at events and programs and will be charged at the same rate as employee.</p> <p>For <i>unlimited availability</i> events and programs, there is no charge for children of full or half-time staff members. For <i>limited availability</i> events and programs, staff will be expected to pay for children at the publicized membership rate.</p> <p>All reservations should be made with the event/program organizers by the RSVP/registration deadline.</p> <p>It is expected that all staff will serve as representatives of the synagogue and</p>	<p>Support Staff</p> <p>For events or programs with <i>unlimited availability</i>, full-time and part-time staff will not be charged. “Unlimited availability” is defined as an event that can accommodate essentially as many congregants and guests who want to attend and who will pay the appropriate charges. An example would be a dinner whose size can “grow” to accommodate those who RSVP by the deadline.</p> <p>For events or programs with limited availability, support staff members <i>may</i> be charged. Event/program organizers will make determination based on circumstances of that event as to charges. “Limited availability” is defined as an event with a fixed, limited number of seats available, such as a concert or other performance, classes with registration cap or a bus trip with a fixed number of seats available.)</p> <p>Spouses/partners of full or part-time staff are welcome to accompany employee at events and programs and will be charged at the same rate as employee.</p> <p>For <i>unlimited availability</i> events and programs, there is no charge for children of full or part-time staff members. For <i>limited availability</i> events and programs, staff will be expected to pay for children at the publicized membership rate.</p> <p>All reservations should be made with the event/program organizers by the RSVP/registration deadline.</p> <p>It is expected that all staff will serve as representatives of the synagogue and</p>

<p>conduct themselves in accordance with their professional roles at all events and programs.</p> <p>Casual Employees (teachers/tutors/youth leaders working less than 12 hours per week)</p> <p>TJC employees (casual employees) who work very limited hours (less than 12 hours per week) will be charged for all events and programs at the advertised membership rate. Spouses/partners who are not TJC members will pay non-membership, advertised rate.</p>	<p>conduct themselves in accordance with their professional roles at all events and programs.</p>
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