Department of the Treasury Internal Revenue Service

A For the 2015 calendar year, or tax year beginning

# Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

and ending

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

OMB No. 1545-0047

В	Check if applicable	DEWISH COMMUNITY CENTERS ASSOCIATION OF	D Employer identifi	cation number
Ļ	Addres change Name			E0040C
F	Name change Initial	· ·		599486
F	return Final	Number and street (or P.O. box if mail is not delivered to street address)  520 EIGHTH AVENUE	uite <b>E</b> Telephone numbe (212	
	<pre>lreturn/ termin- ated</pre>	City or town, state or province, country, and ZIP or foreign postal code	G Gross receipts \$	14,990,013.
Г	Amend		H(a) Is this a group re	
F	Ireturn Applica tion	•	for subordinates	
	pendin	SAME AS C ABOVE	H(b) Are all subordinates in	
$\overline{}$	Tayleye			list. (see instructions)
		ENDER STATES. SEE SO TION OF SO TION OF SET TO SET	H(c) Group exemptio	` ,
		<b>F</b>		A State of legal domicile: NY
		Summary	our or rormation, === -   [	Je otato or logar dominono, = - =
	T 4	Briefly describe the organization's mission or most significant activities: JCC ASSO	CIATION STREN	GTHENS
Governance		JEWISH LIFE IN NORTH AMERICA THROUGH DIRECT	SERVICE TO AF	FILIATE
rna	2	Check this box   if the organization discontinued its operations or disposed of n	nore than 25% of its net as	ssets.
ove.	8 1	Number of voting members of the governing body (Part VI, line 1a)	3	73
		Number of independent voting members of the governing body (Part VI, line 1b)		73
es &	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)		68
Ζį	6	Total number of volunteers (estimate if necessary)		73
Activities &	7a -	Total unrelated business revenue from Part VIII, column (C), line 12		0.
_	l d	Net unrelated business taxable income from Form 990-T, line 34		0.
			Prior Year	Current Year
<u>o</u>	8 (	Contributions and grants (Part VIII, line 1h)	10,208,868.	10,144,942.
nua	9 1	Program service revenue (Part VIII, line 2g)	2,670,409.	3,692,671.
Revenue	10	nvestment income (Part VIII, column (A), lines 3, 4, and 7d)	440,903.	790,521.
ш	11 (	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,170.	7,269.
	12	Fotal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,324,350.	14,635,403.
	13 (	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	332,494.	276,481.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
S	15 3	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,113,919.	7,801,233.
Expenses	16a F	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
ЭďХ	· b -	Fotal fundraising expenses (Part IX, column (D), line 25)   873,918.		
Ш	17 (	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,298,210.	
	18	Fotal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	13,744,623.	
_	19	Revenue less expenses. Subtract line 18 from line 12	-420,273.	419,958.
sor	3		Beginning of Current Year	End of Year
Net Assets	g 20 -	Total assets (Part X, line 16)	24,469,006.	23,889,829.
A A	21	Total liabilities (Part X, line 26)	8,757,615.	9,278,296.
		Net assets or fund balances. Subtract line 21 from line 20	15,711,391.	14,611,533.
_	art II	Signature Block		
	-	ties of perjury, I declare that I have examined this return, including accompanying schedules and sta		y knowledge and belief, it is
tru	e, correct	, and complete. Declaration of preparer (other than officer) is based on all information of which prep	arer nas any knowledge.	
٠.		Signature of officer	I Date	
Sig			Duto	
He	re	ROBERT D. KIMSAL, CFO Type or print name and title		
_		,	Date Check	PTIN
Pa		Print/Type preparer's name  ROBERT R. LYONS, CPA	if shock	$\Box$
	-	Firm's name MARKS PANETH LLP	self-employ	11-3518842
		Firm's address 685 THIRD AVENUE	Firm's EIN	11 3310042
03	o only	NEW YORK, NY 10017	Dhone no 21	2-503-8800
<u></u>	v tha ID		Filolie IIO. Z I	
ıvlč	ıy ırıe iH	S discuss this return with the preparer shown above? (see instructions)		X Yes No

Pai	t III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	JCC ASSOCIATION STRENGTHENS JEWISH LIFE IN NORTH AMERICA THROUGH
	DIRECT SERVICE TO AFFILIATE JCCS, YM/YMHA'S AND CAMPS AND BY PROVIDING
	LEADERSHIP AND GUIDANCE TO THE JCC MOVEMENT. IN ADDITION, WE SERVE
	JEWISH PERSONNEL IN THE ARMED FORCES THROUGH THE JEWISH WELFARE BOARD.
2	Did the organization undertake any significant program services during the year which were not listed on
	the prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code: ) (Expenses \$ 3,116,735 • including grants of \$ 159,870 • ) (Revenue \$ 1,018,500 • )
	PROGRAM ENRICHMENT SERVICES - THIS PROGRAM PROVIDES DEVELOPING
	SIGNATURE PROGRAMS FOR MEMBER JCCS AND PROVIDES CONSULTING ON THE
	PROGRAMMING NEEDS OF THE JCCS.
4b	(Code:) (Expenses \$3, 116, 482 • including grants of \$26, 111 • ) (Revenue \$\$
	COMMUNITY CONSULTATION SERVICES - THIS PROGRAM PROVIDES CONSULTING
	SERVICES TO JCCS IN THE AREA OF GENERAL MANAGEMENT, FINANCIAL
	MANAGEMENT AND GOVERNANCE. IN ADDITION, THE MANDEL CENTER FOR
	EXCELLENCE IN LEADERSHIP AND MANAGEMENT HAS BEEN INVOLVED IN DEVELOPING
	OPERATIONAL BENCHMARKS FOR JCCS.
	2 5 4 5 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
4c	(Code:) (Expenses \$ 3,545,493. including grants of \$ 14,000.) (Revenue \$ 2,101,573.)
	JEWISH EDUCATION SERVICES - THIS PROGRAM DEVELOPS PROGRAMS FOR JCCS TO
	OPERATE THAT HAVE SIGNIFICANT JEWISH CONTENT. IN ADDITION, SEMINARS IN
	ISRAEL FOR PROFESSIONAL STAFF AND LAY LEADERS OF JCCS ARE PERFORMED
	THROUGH THIS PROGRAM.
4d	Other program services (Describe in Schedule O.)
	(Expenses \$ 1,822,441 • including grants of \$ 76,500 •) (Revenue \$ 409,709 •)
<u>4e</u>	Total program service expenses ► 11,601,151.

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			x
•	Schedule D, Part III	8		1
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?  If "Yes," complete Schedule D, Part IV			x
40		9		1
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent	10	x	
44	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V  If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X	10	21	
11	as applicable.			
_	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
а		11a	х	
h	Part VI  Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total	Ha		
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	х	
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
Ŭ	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			
-	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Х	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b	Х	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X

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Part IV Checklist of Required Schedules (continued)

			Yes	No
<b>20</b> a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete		37	
	Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete	04-		x
<b>L</b>	Schedule K. If "No", go to line 25a	24a		<u> </u>
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С		24c		
Ч	any tax-exempt bonds?  Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	ZTU		
Lou	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b				
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		Х
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or			
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes,"			
	complete Schedule L, Part II	26	X	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions):			37
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		Х
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			x
00	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c 29	X	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If</i> "Yes," <i>complete Schedule M</i> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	29	21	
30		30		X
31	contributions? If "Yes," complete Schedule M	30		<del></del>
٠.	If "Yes," complete Schedule N, Part I	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	Х	
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			,
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			<sub>v</sub>
00	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		Х	
	Note. All Form 990 filers are required to complete Schedule O	38	~	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 68			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Х	
b	If "Yes," enter the name of the foreign country: ► ISRAEL, CAYMAN ISLANDS			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5а	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		<u> </u>
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders 11a			
D	Gross income from other sources (Do not net amounts due or paid to other sources against			
100	amounts due or received from them.)  Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	, , , , , , , , , , , , , , , , , , , ,	ıza		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	13a		
а	Is the organization licensed to issue qualified health plans in more than one state?  Note. See the instructions for additional information the organization must report on Schedule O.	isa		
h	Enter the amount of reserves the organization is required to maintain by the states in which the			
J	organization is licensed to issue qualified health plans			
_	Enter the amount of reserves on hand 13c			
	Did the consciention receive any recoverable for indeed to relieve a surious during the terrorage	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
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### JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

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Page 6 Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year   1a   73			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent 1b			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2	Х	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, or trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6	Х	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a	Х	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
_	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	in Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
	Other officers or key employees of the organization	15b		Х
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
-	taxable entity during the year?	16a		х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
~	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure	100		
17	List the states with which a copy of this Form 990 is required to be filed ►NY, AL, CA, CO, CT, FL, GA, IL, KS	, KY	, MD	, MA
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) a			·
	for public inspection. Indicate how you made these available. Check all that apply.			
	X Own website Another's website X Upon request Other (explain in Schedule O)			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	l finan	cial	
.5	statements available to the public during the tax year.	α	Jidi	
20	State the name, address, and telephone number of the person who possesses the organization's books and records:			
20	ROBERT D. KIMSAL - 212-786-5141			
	520 8TH AVENUE, NEW YORK, NY 10018			

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### Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated **Employees, and Independent Contractors**

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

#### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (Ď), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099 MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organizati (A)	(B)			(0	<del>)</del>			(D)	(E)	(F)
Name and Title	Average	(do		Posi	itior	than	one	Reportable	Reportable	Estimated
	hours per week	box	, unle	ss pe	rson	is bot or/trus	h an	compensation	compensation	amount of
	(list any	$\vdash$					Ĺ	from the	from related organizations	other compensation
	hours for	Individual trustee or director				ted		organization	(W-2/1099-MISC)	from the
	related	nstee (	Institutional trustee		ep.	Highest compensated employee	K	(W-2/1099-MISC)		organization
	organizations below	lual tri	tional		nploye	st com	_			and related organizations
	line)	Indivic	nstitu	Officer	Key employee	Highe:	Former			organization o
(1) PAULA SIDMAN	2.00	_	_							
DIRECTOR		Х						0.	0.	0.
(2) RUTH FLETCHER	2.00				1			7		
DIRECTOR		Х						0.	0.	0.
(3) BRIAN KRIFTCHER	2.00									
DIRECTOR		X	L.					0.	0.	0.
(4) DAVID PELTZ	2.00		M			ľ			•	•
DIRECTOR	2.00	Х						0.	0.	0.
(5) ROBIN FREDERICK	2.00	·							0	0
DIRECTOR	2.00	Х						0.	0.	0.
(6) ARTHUR ALLEN DIRECTOR	2.00	x						0.	0.	0.
(7) JACK BAUM	2.00	Λ						0.	0.	0.
DIRECTOR	2.00	X						0.	0.	0.
(8) ALVIN BERKUN	2.00							•		<u> </u>
DIRECTOR		х						0.	0.	0.
(9) DANIEL BERNSTEIN	3.00									
DIRECTOR		Х						0.	0.	0.
(10) KARA BIERMAN	2.00									
DIRECTOR		Х						0.	0.	0.
(11) AMY ROSENBERG	2.00							_	_	_
DIRECTOR		Х						0.	0.	0.
(12) LISA BRILL	3.00								•	•
DIRECTOR	2 00	Х						0.	0.	0.
(13) ANDREW EISENBERG	2.00	<b>.</b> ,							0	0
DIRECTOR (14A) CURRY BIGURARY	2.00	Х						0.	0.	0.
(14) CHERYL FISHBEIN	2.00	x						0.	0.	0.
DIRECTOR (15) ALEX BUDNITSKY	2.00	^						0.	0.	0.
DIRECTOR	2.00	X						0.	0.	0.
(16) CAROL WEINTRAUB FOGEL	2.00	<del>-``</del>	$\vdash$					0.	0.	0.
DIRECTOR	2.00	x						0.	0.	0.
(17) CAROL FOLKERTH	2.00	<u> </u>				t				
DIRECTOR		х	l			1		0.	0.	0.

Page 7

Page 8

101111000 (2010)													.90 -
Part VII Section A. Officers, Directors, True	stees, Key Em	ploy	ees	, and	d Hi	ghe	st C	ompensated Employe	es (continued)				
(A)	(B)			(0	C)			(D)	(E)			(F)	
Name and title	Average	(do	not c	Pos	ition	than	one	Reportable	Reportable		Es	timate	ed
	hours per	box	, unle	ss pe	rson	is bot	h an	compensation	compensatio	n	an	nount	of
	week		cer ar	id a d	irecto	or/trus	itee)	from	from related			other	
	(list any	· director						the	organizations			pensa	
	hours for	or dir	gg.			ated		organization	(W-2/1099-MIS	SC)		om th	
	related organizations	ıstee	truste		a	bens		(W-2/1099-MISC)			•	anizat	
	below	ual tr	ional		ploye	t con						d relat anizati	
	line)	In divid ual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				orga	ailizati	0115
(18) SUE FOX	2.00							_		_			
DIRECTOR		Х						0.		0.			0.
(19) RICHARD FRANKOFF	2.00												
DIRECTOR		Х						0.		0.			0.
(20) JANE GELLMAN	2.00							_					_
DIRECTOR	0.00	Х						0.		0.			0.
(21) MICHAEL GILDENHORN DIRECTOR	2.00	x						0.		0.			0.
(22) EDWIN GOLDBERG	2.00	^						0.		٠.			0.
DIRECTOR		x						0.		0.			0.
(23) STEVEN GOLD	2.00												
DIRECTOR (FORMER)		Х				L		0.		0.			0.
(24) LISIE GOTTDENKER	3.00												^
DIRECTOR	0.00	Х					$\leq$	0.		0.			0.
(25) STUART HOCHWERT	2.00	ļ ,,											^
DIRECTOR	2 00	Х						0.		0.			0.
(26) PAUL GROSS	2.00	١,,											^
DIRECTOR (FORMER)		Х		igspace				0.		0.			0.
1b Sub-total			.,,	<u></u>		<b></b>		0.		0.	20	2 6	0.
c Total from continuation sheets to Part V			- 4					2,888,427.		0.		3,6	
d Total (add lines 1b and 1c)							<u> </u>	2,888,427.		0.	39	3,6	65.
2 Total number of individuals (including but	not limited to th	nose	liste	ed al	bov	e) wł	no re	eceived more than \$100	0,000 of reportabl	е			15
compensation from the organization		7										Yes	No
3 Did the organization list any former officer	director or tri	ıcto	o ko	w or	nnle		orl	nighost componented o	mplovoo on	Γ			
line 1a? If "Yes," complete Schedule J for										- 1	3		Х
4 For any individual listed on line 1a, is the s	1	·						ner compensation from		·····			
and related organizations greater than \$15			-							[	4	Х	
5 Did any person listed on line 1a receive or	accrue compe	nsat	ion f	rom	any	unr/	elate	ed organization or indiv	idual for services				
rendered to the organization? If "Yes," con	nplete Schedul	e J f	or s	uch	pers	son .					5		Х
Section B. Independent Contractors													
1 Complete this table for your five highest co	=	-								pens	ation f	rom	
the organization. Report compensation for	the calendar y	ear	endi	ng v	vith	or w	ithin	the organization's tax	year.				
<b>(A)</b> Name and business	addross							(B)	ondoo	^	(C		<b>n</b>
name and business	s address						- 1	Description of s	ei vices	Ü	ompe	nsatio	11

(A) Name and business address	<b>(B)</b> Description of services	(C) Compensation
	SN. CONSULT. FOR JCC OVERNIGHT CAMPS	103,882.

\$100,000 of compensation from the organization 
SEE PART VII, SECTION A CONTINUATION SHEETS

Total number of independent contractors (including but not limited to those listed above) who received more than

Form **990** (2015)

13-5599486

# JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

Form 990

Form 990 NORTH A		1			1	12 1-	4	0	13-559	J400
Cootion 7th Childers, Birostore,		mple	oyee			ligh	est			(E)
(A)	(B)	1		(C				(D)	(E)	(F)
Name and title	Average	(0		Posi			. 1 1	Reportable	Reportable	Estimated
	hours per	(0	heck T	all	ınaı	арр Г	iy)	compensation from	compensation from related	amount of other
	week					ee (ee		the	organizations	compensation
	(list any	ctor				nploy		organization	(W-2/1099-MISC)	from the
	hours for	r dire				ted er		(W-2/1099-MISC)		organization
	related	stee o	rustee			ensa				and related
	organizations	al tru	onal tr		loyee	comp				organizations
	below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) SUZANNE ALBIN TUCKER	2.00	트	드	0	- X	王	윤			
(27) SUZANNE ALBIN TUCKER DIRECTOR	2.00	X						0.	0.	0
(28) HOWARD JACOBSON	2.00	122						0.	•	0
DIRECTOR	2.00	X						0.	0.	0
(29) MARK RAMER	2.00									
DIRECTOR		x						0.	0.	0
(30) EDWARD KAPLAN	2.00	T								
DIRECTOR		x						0.	0.	0
(31) MICHAEL KAMINSKY	2.00									
DIRECTOR (FORMER)		Х						0.	0.	0
(32) ANN KAUFMAN	2.00									
DIRECTOR		Х						0.	0.	0
(33) STEPHEN KAUFMAN	3.00				4			7		
DIRECTOR		Х						0.	0.	0
(34) IRA KRONENBERG	2.00									
DIRECTOR		Х						0.	0.	0
(35) PHYLLIS TABACHNICK	2.00	ļ					ĺ			
DIRECTOR		Х						0.	0.	0
(36) RONALD LEIBOW	2.00	1							•	•
DIRECTOR	2 00	X	$oxed{oxed}$		/			0.	0.	0
(37) JUDITH LIEBERMAN	2.00	77							0	0
DIRECTOR	2.00	X						0.	0.	0
(38) LAWRENCE MAGID	2.00	x						0.	0.	0
DIRECTOR (39) JEROME MAKOWSKY	2.00	Δ						0.	0.	U
DIRECTOR	2.00	X						0.	0.	0
(40) MORTON MANDEL	2.00	<u> </u>						0.	0.	0
DIRECTOR	2.00	x						0.	0.	0
(41) THOMAS MANDEL	2.00									
DIRECTOR		x						0.	0.	0
(42) MARC MERKLIN	2.00									
DIRECTOR		x						0.	0.	0
(43) JOAN SWARTZ	2.00									
DIRECTOR		X						0.	0.	0
(44) GERI POLLACK	2.00									
DIRECTOR		X						0.	0.	0
(45) LESTER POLLACK	2.00									
DIRECTOR (FORMER)		Х	L		L	L_	L	0.	0.	0
(46) STEVEN CADRANEL	2.00									-
		Х	1		1	1	ı	0.	0.	0

13-5599486

	AMERICA	<del>_</del>					_		13-339	J400
Part VII Section A. Officers, Director		mplo	oyee			ligh	est			
(A)	(B)			(0				(D)	(E)	(F)
Name and title	Average			Pos				Reportable	Reportable	Estimated
	hours	(cl	heck	( all 1	that	app	ly)	compensation	compensation	amount of
	per							from	from related	other
	week (list any	Jo.				ploye		the organization	organizations (W-2/1099-MISC)	compensation from the
	hours for	direct				d em		(W-2/1099-MISC)	(***2/1099***********************************	organization
	related	ee or	stee			nsate		(** 27 1000 141100)		and related
	organizations	trust	al tru		yee	mbe				organizations
	below	Individual trustee or director	Institutional trustee	ь	Key employee	Highest compensated employee	Jer			
	line)	lpdi	Insti	Officer	Key	High	Former			
(47) STUART RAYNOR	2.00	T								
DIRECTOR		x						0.	0.	0.
(48) STEPHEN REINER	2.00	T								
DIRECTOR		$\mathbf{x}$						0.	0.	0.
(49) DANIEL ROSE	2.00	T								
DIRECTOR		x						0.	0.	0.
(50) ANNETTE SAXON	3.00	╁						-	•	
DIRECTOR		X						0.	0.	0.
(51) FRANK WALDORF	2.00	┼								
DIRECTOR		x						0.	0.	0.
(52) JACOB SCHREIBER	2.00	+						0.	•	
DIRECTOR (FORMER)	2,00	$ _{\mathbf{X}}$						0.	0.	0.
(53) MARK SHAPIRO	2.00	+						0.	•	•
DIRECTOR	2.00	X					M	0.	0.	0.
(54) MARK SOKOLL	2.00	+						0.	•	•
DIRECTOR	2.00	X						0.	0.	0.
(55) SHIRLEY SOLOMON	2.00	<del> ^</del>						· ·	•	•
DIRECTOR	2.00	$ _{\mathbf{x}}$						0.	0.	0.
(56) ALAN SOLOW	2.00	12							•	•
DIRECTOR	2.00	x				· ·		0.	0.	0.
(57) KENNETH STEINBERG	3.00		H			_			•	•
DIRECTOR	3.00	X						0.	0.	0.
(58) SUSAN STRAIT	2.00	A						0.	0.	0.
DIRECTOR	2.00	$ \mathbf{x} $						0.	0.	0.
(59) JEFFREY TUVLIN	2.00	12						0.	0.	0.
	2.00	$\mathbf{x}$						0.	0.	0.
DIRECTOR	2.00							0.	0.	0.
(60) JANE TZINBERG RUBIN	2.00	$ \mathbf{x} $						0.	0.	^
DIRECTOR	2.00	╀╾						0.	0.	0.
(61) STEVEN WISHNIA	2.00							0	0	^
DIRECTOR	2 00	Х						0.	0.	0.
(62) ERIC ZACHS	2.00	٠,,								•
DIRECTOR	0.00	X						0.	0.	0.
(63) PAUL GILLIS	2.00	۱								•
DIRECTOR		Х						0.	0.	0.
(64) BARAK HERMANN	2.00	<b></b>								_
DIRECTOR		X			<u> </u>	<u> </u>		0.	0.	0.
(65) BETSY HEYMAN	2.00	<u> </u>							_	_
DIRECTOR (FORMER)		Х						0.	0.	0.
(66) JOSH LANGENTHAL	3.00	┨.						_	_	_
DIRECTOR		Х						0.	0.	0.
Total to Part VII, Section A, line 1c										

# JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

Form 990

Form 990 NORTH AM									13-559	7400
Part VII Section A. Officers, Directors, To		mple	oyee			ligh	est			
(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average				ition			Reportable	Reportable	Estimated
	hours	(c	heck	( all '	that	app	oly)	compensation	compensation	amount of
	per week					9		from the	from related organizations	other compensation
	(list any	tor				yoldı		organization	(W-2/1099-MISC)	from the
	hours for	direc				ed err		(W-2/1099-MISC)	(** = 2 ********************************	organization
	related	tee o	ustee			ensat				and related
	organizations	Individual trustee or director	Institutional trustee		Key employee	Highest compensated employee				organizations
	below	lividu	titutic	Officer	y emp	hest	Former			
	line)	릴	si	#0	ā.	ij	휸			
(67) GAIL LUXENBERG	2.00	,,							0	0
DIRECTOR (FORMER)		Х						0.	0.	0
(68) ADRIENNE MATROS	2.00	,,							0	0
DIRECTOR	2 00	Х						0.	0.	0
(69) RICHARD NELSON	2.00	<b>.</b> ,							0	0
DIRECTOR	3 00	Х						0.	0.	0
(70) J. VICTOR SAMUELS	3.00	x		\ <del>,</del>				0.	0.	0
VICE-CHAIR	3.00	^		Х				0.	0.	0
(71) HARRIET BLANK	3.00	x		x			Ι.,	0.	0.	0
SECRETARY (72) JOYCE GOLDSTEIN	3.00	^		^				0.	0.	0
VICE-CHAIR	3.00	x		x				0.	0.	0
(73) GARY JACOBS	3.00	^		^	H			0.	0.	
VICE-CHAIR	3.00	X		x			М	0.	0.	0
(74) ERIC NISLOW	3.00							0.	0.	
ASSOCIATE-SECRETARY	3.00	Х		x				0.	0.	0
(75) DONALD BRODSKY	3.00			22				0.	•	
VICE-CHAIR	3,00	X		X		K		0.	0.	0
(76) PHILIP SCHATTEN	3.00									
ASSOCIATE-SECRETARY		X		х				0.	0.	0
(77) STEPHEN SEIDEN	5.00									
CHAIR		X		X				0.	0.	0
(78) DAVID WAX	3.00									
VICE-CHAIR		Х		Х				0.	0.	0
(79) LINDA RUSSIN	3.00									
VICE-CHAIR		X		Х				0.	0.	0
(80) FRANCINE ZORN TRACHTENBERG	3.00									
VICE-CHAIR		Х		Х				0.	0.	0
(81) ALLAN FINKELSTEIN	35.00									
PRESIDENT (FORMER)				Х				136,331.	0.	21,825
(82) DAVID ACKERMAN	35.00									
SVP & DIRECTOR OF MCJE				Х				187,567.	0.	19,400
(83) ROBIN BALLIN	35.00									
SVP & DIR. BIENNIAL CONVENTION				Х				191,943.	0.	56,186
(84) STEPHEN ARNOFF	35.00									
PRESIDENT				Х				370,071.	0.	11,992
(85) ROBERT D. KIMSAL	35.00								_	
SVP & CFO	<b> </b>			Х				198,761.	0.	42,174
(86) JORDAN SHENKER	35.00	1		x				149,642.	0.	21,255
SVP, COMMUNITY SERVICES (FORMER)										') [ [

Form 990 NORTH AMERICA 13-5599486										
Part VII Section A. Officers, Directors, Tru										
(A)	(B)		_		C)			(D)	(E)	(F)
Name and title	Average			Pos	-	1		Reportable	Reportable	Estimated
	hours	(cl				арр	ly)	compensation	compensation	amount of
	per							from	from related	other
	week	١				oyee		the	organizations	compensation
	(list any	recto				empl		organization	(W-2/1099-MISC)	from the
	hours for	or di	99			sated		(W-2/1099-MISC)		organization
	related organizations	rustee	l frust		ee	npen				and related organizations
	below	dual t	tiona	١.	nploy	st cor				Organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(87) ARNOLD SOHINKI	35.00	_	_	-	<del>                                     </del>	<del>                                     </del>	_			
SVP, PROG. SERV. (FORMER)	- 33133			x				245,262.	0.	28,528.
(88) JEROME WISCHE	35.00							213/2021		20/3201
CDO/DIR. OF MANDEL CENTER (FORMER)	33.00			x				26,303.	0.	1,317.
(89) ARLENE SWARTZ	28.00							20,3031	•	1/31/4
INTERIM DIRECTOR OF FRD	20.00			x				197,925.	0.	4,801.
(90) JANET ELAM	35.00							157,525.	0.	4,001.
SVP, COMM. CONSULT. EXEC. LEADERSHIP	33.00			х				189,381.	0.	31,117.
(91) WENDY SELIGSON	35.00							103,301.	0.	31,117.
EXEC.VP STRATEGY AND OP.	33.00			x				116,355.	0.	14,941.
(92) ALAN GOLDBERG	35.00			^				110,333.	0.	14,541.
VP, PROF. LEADERSHIP COMM.CONSULT.	33.00					x	7	202,775.	0.	42,559.
(93) DAVID POSNER	35.00					/X		202,775.	0.	42,333.
VICE PRESIDENT	33.00					х	М	194,596.	0.	40,912.
(94) DORI DENELLE	35.00							174,370.	0.	40,712.
VP, COMM. CONSULT.	33.00					Х		184,882.	0.	18,350.
(95) MARK HOROWITZ	35.00					4		104,002.	0.	10,330.
VP, ECE & FAMILY ENGAGEMENT	33.00	١.				x		165,044.	0.	20,299.
(96) STEVEN BECKER	35.00					<u>^</u>		103,044.	0.	20,255.
VP, HEALTH AND WELLNESS	33.00	K				Х		131,589.	0.	18,009.
VE, HEADIN AND WELLINESS						<u> </u>		131,303.	0.	10,000.
		7								
		4								
		$\mathbf{I}$								
				$\vdash$		$\vdash$	-			
		-								
	<u> </u>				<u> </u>		<u> </u>			
Total to Dout VIII. Continue A. Barrier								2,888,427.		393,665.
Total to Part VII, Section A, line 1c								4,000,44/•		JJJ,005.

NORTH AMERICA Page 9 Form 990 (2015) Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (B) (C) (**D)** Revenue excluded Related or Unrelated Total revenue from tax under exempt function husiness revenue revenue Contributions, Gifts, Grants and Other Similar Amounts 1,083,888 1 a Federated campaigns **b** Membership dues ..... 1b 5,628,315. c Fundraising events d Related organizations 1d e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above ..... 3,432,739 34,907. g Noncash contributions included in lines 1a-1f: \$ 10,144,942 h Total. Add lines 1a-1f ... Business Code 2 a PROGRAM & SEMINAR FEES 900099 Program Service Revenue 3,692,671 3,692,671 С f All other program service revenue ..... g Total. Add lines 2a-2f. 3,692,671. Investment income (including dividends, interest, and 303,810 303,810. other similar amounts) Income from investment of tax-exempt bond proceeds 5 Royalties ..... (i) Real (ii) Personal 6 a Gross rents **b** Less: rental expenses ...... c Rental income or (loss) d Net rental income or (loss) ... 7 a Gross amount from sales of (i) Securities (ii) Other 841,321 assets other than inventory b Less: cost or other basis 354,610. and sales expenses ..... 486,711. c Gain or (loss) 486,711. 486,711. d Net gain or (loss) 8 a Gross income from fundraising events (not Revenue including \$ contributions reported on line 1c). See Part IV, line 18 a Other b Less: direct expenses \_\_\_\_\_ b c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 a **b** Less: direct expenses c Net income or (loss) from gaming activities ... 10 a Gross sales of inventory, less returns and allowances \_\_\_\_\_a **b** Less: cost of goods sold ..... c Net income or (loss) from sales of inventory Miscellaneous Revenue Business Code 11 a OTHER INCOME 900099 7,269 7,269. b d All other revenue e Total. Add lines 11a-11d 7,269

797,790.

Total revenue. See instructions.

14,635,403,

3,692,671.

#### Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A). Check if Schedule O contains a response or note to any line in this Part IX (**D**)
Fundraising (B) (C) (A) Total expenses Do not include amounts reported on lines 6b. Program service expenses Management and general expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations 199,981. 199,981. and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 76,500. 76,500. individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members ..... Compensation of current officers, directors, 1,907,235. 1,238,228. 453,914. 215,093. trustees, and key employees ..... Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 4,438,249. 3,757,851. 360,921. 319,477. 7 Other salaries and wages Pension plan accruals and contributions (include 513,986 424,157. 47,190. 42,639. section 401(k) and 403(b) employer contributions) 313,690. 8,801. 48,136. 370,627. 9 Other employee benefits 61,644. 571,136. 461,861. 47,631. 10 Payroll taxes Fees for services (non-employees): 11 a Management 60,138. 60,138. Legal 54,208. 54,208. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other, (If line 11g amount exceeds 10% of line 25, 639,076 551,205. 56,442. 31,429. column (A) amount, list line 11g expenses on Sch O.) Advertising and promotion 12 309,148. 270,335. 28,481. 10,332. 13 Office expenses 176,594. 138,555. 31,468. 6,571. Information technology 14 Royalties 15 855,070. 685,203. 107,635. 62,232. 16 Occupancy 453,043. 400,729. 52,189. 125. 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials 2,774,846. 2,774,430. 416. Conferences, conventions, and meetings 19 20 Payments to affiliates ..... 21 17,960. 175,399. 147,055. 10,384. Depreciation, depletion, and amortization ..... 22 99,351. 81,687. 11,193. 6,471. 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) '..... BAD DEBT EXPENSE 272,273. 272,273. MISCELLANEOUS 155,324. 23,009. 65,836. 66,479. 46,587. 10,264. 36,290. MEMBERSHIP DUES 33. 31,471. 6,216. 5,839. 19,416. POSTAGE AND SHIPPING 35,203. 26,995. 7,577. 631. e All other expenses 14,215,445. 11,601,151. 1,740,376. 873,918. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form 990 (2015)
Part X Balance Sheet

Pai	rt X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X			
			<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing	29,609.	1	38,101.
	2	Savings and temporary cash investments	551,181.	2	441,320.
	3	Pledges and grants receivable, net	902,923.	3	1,405,261.
	4	Accounts receivable, net	643,559.	4	632,329.
	5	Loans and other receivables from current and former officers, directors,			
		trustees, key employees, and highest compensated employees. Complete			
		Part II of Schedule L	70,000.	5	15,000.
	6	Loans and other receivables from other disqualified persons (as defined under			
		section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing			
		employers and sponsoring organizations of section 501(c)(9) voluntary			
S		employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
Assets	7	Notes and loans receivable, net		7	
Ä	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	542,261.	9	549,560.
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 3,223,068.			
	b		1,228,851.	10c	1,101,414.
	11	Investments - publicly traded securities	19,088,570.	11	17,882,872.
	12	Investments - other securities. See Part IV, line 11	1,412,052.	12	1,823,972.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)	24,469,006.	16	23,889,829.
	17	Accounts payable and accrued expenses	1,400,050.	17	805,906.
	18	Grants payable		18	
	19	Deferred revenue	601,185.	19	519,984.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
S	22	Loans and other payables to current and former officers, directors, trustees,			
Ě		key employees, highest compensated employees, and disqualified persons.			
Liabilities		Complete Part II of Schedule L		22	
_	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X of			
		Schedule D	6,756,380.	25	7,952,406.
	26	Total liabilities. Add lines 17 through 25	8,757,615.	26	9,278,296.
		Organizations that follow SFAS 117 (ASC 958), check here ▶ X and			
es		complete lines 27 through 29, and lines 33 and 34.	E 02E 004		0 010 070
anc	27	Unrestricted net assets	-7,237,994.	27	-8,218,879.
Bal	28	Temporarily restricted net assets	6,038,342.	28	5,834,755.
pu	29	Permanently restricted net assets	16,911,043.	29	16,995,657.
교		Organizations that do not follow SFAS 117 (ASC 958), check here ▶			
S		and complete lines 30 through 34.			
set	30	Capital stock or trust principal, or current funds		30	
As	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
Net Assets or Fund Balances	32	Retained earnings, endowment, accumulated income, or other funds	15 711 201	32	14 611 522
_	33	Total net assets or fund balances	15,711,391. 24,469,006.	33	14,611,533.
	34	Total liabilities and net assets/fund balances	44,409,000.	34	23,889,829.

Form **990** (2015)

JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

Form 990 (2015)

NORTH AMERICA 13-5599486 Page 12

Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	14,63		
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,21		
3	Revenue less expenses. Subtract line 2 from line 1	3		9,9	
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	15,71		
5	Net unrealized gains (losses) on investments	5	-1,12	1,0	88.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-39	8,7	28.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,				
	column (B))	10	14,61	1,5	33.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	О.			
2a			2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	d on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,			
	consolidated basis, or both:	·			
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain in Sch				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si				
	Act and OMB Circular A-133?	•	За		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	ired audit			
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits		3b		

Form **990** (2015)

#### **SCHEDULE A**

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

**Public Charity Status and Public Support** 

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF **Employer identification number** NORTH AMERICA 13-5599486 Reason for Public Charity Status (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).

1 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975.

See section 509(a)(2). (Complete Part III.) 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g. ☐ Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting

organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.

its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with,

Check this box if the organization received a written determination from the IRS that it is a Type I, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

Provide the following information about the supported organization(s). (iv) Is the organization (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of listed in your organization (described on lines 1-9 support (see other support (see governing document? above (see instructions)) instructions) instructions) Yes No

13-5599486 Page 2

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support Calendar year (or fiscal year beginning in) (a) 2011 (b) 2012 (c) 2013 (d) 2014 (e) 2015 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not 9171464.10208868.10144942.46693771. 8501236 include any "unusual grants.") 8667261 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf 3 The value of services or facilities furnished by a governmental unit to the organization without charge 8667261. 8501236 9171464.10208868.10144942.46693771. 4 Total. Add lines 1 through 3 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11. column (f) 46693771. 6 Public support. Subtract line 5 from line 4 Section B. Total Support Calendar year (or fiscal year beginning in) (a) 2011 (b) 2012 (c) 2013 (d) 2014 (e) 2015 (f) Total 8667261. 9171464. 10208868.10144942. 8501236 46693771. 7 Amounts from line 4 8 Gross income from interest. dividends, payments received on securities loans, rents, royalties 323,728. 412,994. 350,609. 303,810. 1698483. 307,342. and income from similar sources 9 Net income from unrelated business activities, whether or not the business is regularly carried on 10 Other income. Do not include gain or loss from the sale of capital 1067953. 4,170. 148,139. 1269728. 7,269 2497259 assets (Explain in Part VI.) 50889513. 11 Total support. Add lines 7 through 10 11.047.488. 12 Gross receipts from related activities, etc. (see instructions) 12 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here Section C. Computation of Public Support Percentage 91.76 14 % 14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) 15 Public support percentage from 2014 Schedule A, Part II, line 14 91.36 15 16a 33 1/3% support test - 2015. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and ightharpoons Xstop here. The organization qualifies as a publicly supported organization b 33 1/3% support test - 2014. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization 17a 10% -facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization b 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the

Schedule A (Form 990 or 990-EZ) 2015

organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Se	ction A. Public Support	olow, ploade comp	oloto i art iii)				
	ndar year (or fiscal year beginning in)	(a) 2011	<b>(b)</b> 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1	Gifts, grants, contributions, and		. ,	, ,	, ,	, ,	,,
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
78	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that exceed the greater of \$5,000 or 1% of the						
	amount on line 13 for the year						
(	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
Se	ction B. Total Support						
	ndar year (or fiscal year beginning in)	<b>(a)</b> 2011	<b>(b)</b> 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
	Amounts from line 6						
10a	Gross income from interest, dividends, payments received on						
	securities loans, rents, royalties						
	and income from similar sources						
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b						
11	Net income from unrelated business activities not included in line 10b,						
	whether or not the business is						
	regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital						
	assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First five years. If the Form 990 is for	the organization's	s first, second, thi	rd, fourth, or fifth ta	ax year as a section	on 501(c)(3) organiz	zation,
<del></del>	check this box and stop here						<b>&gt;</b>
	ction C. Computation of Publ					Tael	
	Public support percentage for 2015 (I					15	<u>%</u>
	Public support percentage from 2014 ction D. Computation of Investigation					16	<u>%</u>
	•					17	0/
17	·					18	<u>%</u>
	Investment income percentage from 2 a 33 1/3% support tests - 2015. If the						% 17 is not
136							
L	more than 33 1/3%, check this box at 33 1/3% support tests - 2014. If the						
	line 18 is not more than 33 1/3%, che	•			*	•	
20	Private foundation. If the organization			•		•	
20	riivate iounuation, ii tile organizatio	H GIG HOL CHECK A	DOX OIT III IC 14, 18	a, or iou, crieck if	IIO DUX ALIU SEE III	<b>31140110113</b>	

# Part IV | Supporting Organizations

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

#### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI.**
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

		Yes	No
	1		
	2		
	_		
	3a		
	3b		
	3с		
	_		
	4a		
	4b		
	4c		
	5a		
	5b		
	5с		
	6		
	_		
	7		
	8		
	9a		
	9b		
	9c		
	30		
	10a		
	10b		
m 9	90 or 99	90-EZ)	2015

		J J 4 U	U Fa	19e <b>3</b>
Pa	rt IV   Supporting Organizations <sub>(continued)</sub>		l v	
44			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?  A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
а	below, the governing body of a supported organization?	11a		
h	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI.</b>	11c		
	tion B. Type I Supporting Organizations	110		
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the			
	tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or			
	controlled the organization's activities. If the organization had more than one supported organization,			
	describe how the powers to appoint and/or remove directors or trustees were allocated among the supported			
	organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the	_		
2	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a			
Ū	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally-Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea(see instructions):			
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see inst	ructions	)	
2	Activities Test. Answer (a) and (b) below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more			
	of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			
	reasons for the organization's position that its supported organization(s) would have engaged in these			
_	activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer (a) and (b) below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
L	trustees of each of the supported organizations? Provide details in <i>Part VI</i> .	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <i>Part VI</i> the role played by the organization in this regard.	3b		
	2. 1.5 Supplement organization in 186, Gostabolini with the folloping on by the organization in this regard.			

### JEWISH COMMUNITY CENTERS ASSOCIATION OF

Schedule A (Form 990 or 990-EZ) 2015 NORTH AMERICA

13-5599486 Page 6

Pa	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations						
1							
	other Type III non-functionally integrated supporting organizations must complete Sections A through E.						
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)			
1	Net short-term capital gain	1					
2	Recoveries of prior-year distributions	2					
_3_	Other gross income (see instructions)	3					
_4	Add lines 1 through 3	4					
5	Depreciation and depletion	5					
6	Portion of operating expenses paid or incurred for production or						
	collection of gross income or for management, conservation, or						
	maintenance of property held for production of income (see instructions)	6					
7	Other expenses (see instructions)	7					
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8					
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)			
1	Aggregate fair market value of all non-exempt-use assets (see						
	instructions for short tax year or assets held for part of year):						
а	Average monthly value of securities	1a					
b	Average monthly cash balances	1b					
С	Fair market value of other non-exempt-use assets	1c					
d	Total (add lines 1a, 1b, and 1c)	1d					
е	Discount claimed for blockage or other						
	factors (explain in detail in <b>Part VI</b> ):						
2	Acquisition indebtedness applicable to non-exempt-use assets	2					
3	Subtract line 2 from line 1d	3					
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount,						
	see instructions).	4					
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5					
6	Multiply line 5 by .035	6					
7	Recoveries of prior-year distributions	7					
8	Minimum Asset Amount (add line 7 to line 6)	8					
Sect	ion C - Distributable Amount			Current Year			
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1					
2	Enter 85% of line 1	2					
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3					
4	Enter greater of line 2 or line 3	4					
5	Income tax imposed in prior year	5					
6	Distributable Amount. Subtract line 5 from line 4, unless subject to						
	emergency temporary reduction (see instructions)	6					
7	Check here if the current year is the organization's first as a non-functionally	intear	ated Type III supporting org	anization (see			

Schedule A (Form 990 or 990-EZ) 2015

instructions).

Par	rt V Type III Non-Functionally Integrated 5	509	(a)(3) Supporting Org	anizations (continued)	to total and rugor		
	ion D - Distributions		(a)(o) capporting org	amzationo (continuea)	Current Year		
1							
2	· · · · · · · · · · · · · · · · · · ·						
_	organizations, in excess of income from activity		or parportou				
3	Administrative expenses paid to accomplish exempt purp	pos	es of supported organization	 ns			
4	Amounts paid to acquire exempt-use assets		11				
5	Qualified set-aside amounts (prior IRS approval required)	)					
6	Other distributions (describe in <b>Part VI</b> ). See instructions						
7	<b>Total annual distributions.</b> Add lines 1 through 6.						
8	Distributions to attentive supported organizations to which	ch t	ne organization is responsiv	e			
	(provide details in Part VI). See instructions.						
9	Distributable amount for 2015 from Section C, line 6						
10	Line 8 amount divided by Line 9 amount						
Secti	ion E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015		
_1_	Distributable amount for 2015 from Section C, line 6						
2	Underdistributions, if any, for years prior to 2015						
	(reasonable cause required-see instructions)						
3	Excess distributions carryover, if any, to 2015:						
a							
b							
С							
	From 2013						
	From 2014						
	Total of lines 3a through e						
	Applied to underdistributions of prior years						
<u>h</u>	Applied to 2015 distributable amount						
<u>_i</u>	Carryover from 2010 not applied (see instructions)	4					
<u>j</u> _	Remainder. Subtract lines 3g, 3h, and 3i from 3f.						
4	Distributions for 2015 from Section D,						
	line 7: \$						
	Applied to underdistributions of prior years						
	Applied to 2015 distributable amount	$\overline{}$					
	Remainder. Subtract lines 4a and 4b from 4.	V					
5	Remaining underdistributions for years prior to 2015, if						
	any. Subtract lines 3g and 4a from line 2 (if amount						
	greater than zero, see instructions).						
6	Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see	'					
	instructions).						
	Excess distributions carryover to 2016. Add lines 3j						
7	and 4c.						
8	Breakdown of line 7:						
<u>-</u> о	DICANGOWITOTIMIC 1.						
<u>a</u> b							
	Excess from 2013						
	Excess from 2014						
	Excess from 2015						

Schedule A (Form 990 or 990-EZ) 2015

#### JEWISH COMMUNITY CENTERS ASSOCIATION OF

13-5599486 Page 8 Schedule A (Form 990 or 990-EZ) 2015 NORTH AMERICA Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

#### Schedule B (Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

## **Schedule of Contributors**

➤ Attach to Form 990, Form 990-EZ, or Form 990-PF.

Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

**Employer identification number** 

13-5599486

Organization type (check one):							
Filers of	lers of: Section:						
Form 990 or 990-EZ X 501(c)( 3 ) (enter number) organization							
		4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation					
		527 political organization					
Form 990	O-PF	501(c)(3) exempt private foundation					
		4947(a)(1) nonexempt charitable trust treated as a private foundation					
		501(c)(3) taxable private foundation					
	,	covered by the <b>General Rule</b> or a <b>Special Rule</b> .  7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.					
General	Rule						
	· ·	filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.					
Special	Rules						
	For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.						
	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.						
	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the <b>General Rule</b> applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \big  \$						

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2015)

Name of organization
JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Employer identification number

13-5599486

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	l space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MANDEL SUPPORTING FOUNDATIONS 25701 SCIENCE PARK DRIVE BEACHWOOD, OH 44122	\$1,000,000.	Person X Payroll Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	AVI CHAI FOUNDATION  1015 PARK AVENUE  NEW YORK, NY 10028-0904	\$291,000.	Person X Payroll Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	THE JEWISH FEDERATIONS OF NORTH AMERICA  1720 I STREET, NW  WASHINGTON, DC 20006-3736	\$ <u>1,012,212.</u>	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	COVENANT FOUNDATION  1270 AVENUE OF THE AMERICAS, SUITE 304  NEW YORK, NY 10020	\$ 230,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
523452 10-2		\$Schodulo P /Form	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Employer identification number

13-5599486

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	idditional space is needed.	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	

Name of organization Employer identification number JEWISH COMMUNITY CENTERS ASSOCIATION OF 13-5599486 NORTH AMERICA Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for Part III the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) Use duplicate copies of Part III if additional space is needed. (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

# **SCHEDULE D**

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047 Open to Public Inspection

Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

Employer identification number 13-5599486

Par			ds or Accounts.Complete if the
	organization answered "Yes" on Form 990, Part IV, lir	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in		rised funds
	are the organization's property, subject to the organization's	-	
6	Did the organization inform all grantees, donors, and donor a		
	for charitable purposes and not for the benefit of the donor of	or donor advisor, or for any other purpos	e conferring
	impermissible private benefit?		Yes No
Par			
1	Purpose(s) of conservation easements held by the organizat	ion (check all that apply).	
	Preservation of land for public use (e.g., recreation or e	education) Preservation of a his	storically important land area
	Protection of natural habitat	Preservation of a ce	rtified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a quali	fied conservation contribution in the form	n of a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic str	ructure included in (a)	2c
d	Number of conservation easements included in (c) acquired		
	listed in the National Register		2d
3	Number of conservation easements modified, transferred, re	eleased, extinguished, or terminated by t	he organization during the tax
	year ▶		
4	Number of states where property subject to conservation ea		-
5	Does the organization have a written policy regarding the pe	-	
	violations, and enforcement of the conservation easements		
6	Staff and volunteer hours devoted to monitoring, inspecting,	, handling of violations, and enforcing co	nservation easements during the year
_	<u> </u>		
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserv	ation easements during the year
•	<b>\</b> \$		70 (L) (A) (D) (C)
8	Does each conservation easement reported on line 2(d) about	•	
•	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservat	•	
	include, if applicable, the text of the footnote to the organiza conservation easements.	ulon's illiancial statements that describe	s the organization's accounting for
Par	t III Organizations Maintaining Collections of	of Art. Historical Treasures. or	Other Similar Assets.
	Complete if the organization answered "Yes" on Form	-	
	If the organization elected, as permitted under SFAS 116 (AS		ement and balance sheet works of art.
	historical treasures, or other similar assets held for public ex	•	•
	the text of the footnote to its financial statements that descr	,	,
b	If the organization elected, as permitted under SFAS 116 (AS		nt and balance sheet works of art. historical
_	treasures, or other similar assets held for public exhibition, e		
	relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		<b>&gt;</b> \$
	(ii) Assets included in Form 990, Part X		
2	If the organization received or held works of art, historical tre		
_	the following amounts required to be reported under SFAS 1		J /1
а	Revenue included on Form 990, Part VIII, line 1		<b>&gt;</b> \$
	Assets included in Form 990, Part X		

_	t III   Organizations Maintaining C		t Hiet	orical Tr	agurae	or Oth	or S		2r Aese			ige ∠
3	Using the organization's acquisition, accession											
3	(check all that apply):	on, and other record	S, CHECK	arry or trie	iollowing the	at are a s	sigriiii	Carit	นระ บาเร	Collection	Hems	5
_												
	b Scholarly research e Other											
	c Preservation for future generations											
4												
5												
D	to be sold to raise funds rather than to be ma									Yes		No
Pai	t IV Escrow and Custodial Arrang	-	te if the	organizatio	n answered	"Yes" or	ı Forı	n 990	), Part IV,	line 9, or		
	reported an amount on Form 990, Par											
па	Is the organization an agent, trustee, custodi									٦,,		1
	on Form 990, Part X?									Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	llowing t	able:			г					
	5						H	_		Amount	<u>:                                    </u>	
	Beginning balance							1c				
	Additions during the year							1d				
е	Distributions during the year						⊦	1e				
f	Ending balance						L	1f		1		
	Did the organization include an amount on Fo						-			Yes	<u> </u>	No
_	If "Yes," explain the arrangement in Part XIII.											l
Pai	t V Endowment Funds. Complete it											
		(a) Current year	_ , ,	rior year	(c) Two yea					(e) Four		
	Beginning of year balance	18,507,636.	18	718,672.		7,550.			58,383.	17	,171,	
	Contributions	118,864.		24,561.		6,203.			17,940.			692.
	Net investment earnings, gains, and losses	-330,567.	1,	128,467.	2,58	4,190.		9	94,838.	-	-158,	926.
d	Grants or scholarships											
е	Other expenditures for facilities											
	and programs	866,357.	1	364,064.	63	1,226.		5	63,611.			
f	Administrative expenses	34,250.			80	8,045.						
g	End of year balance	17,395,326.	18,	507,636.	18,71	8,672.		17,5	07,550.	17	,058,	383.
2	Provide the estimated percentage of the curr	ent year end balanc	e (line 1	g, column (a	i)) held as:							
а	Board designated or quasi-endowment		%									
b	Permanent endowment ► 97.70	%										
С	Temporarily restricted endowment ▶	2.30 %										
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.										
3a	Are there endowment funds not in the posse	ssion of the organiza	ation tha	t are held a	nd administe	ered for t	he o	rganiz	zation			
	by:									ſ	Yes	No
	(i) unrelated organizations									3a(i)		X
										3a(ii)		X
b	If "Yes" on line 3a(ii), are the related organiza									3b		
4	Describe in Part XIII the intended uses of the											
Pai	t VI Land, Buildings, and Equipm											
	Complete if the organization answered	d "Yes" on Form 990	), Part IV	, line 11a. S	See Form 99	0, Part X	, line	10.				
	Description of property	(a) Cost or of		(b) Cost				nulate	ed	(d) Bool	k value	<del></del>
		basis (investm	nent)	basis	(other)	de	preci	ation				
1a	Land											
	Buildings				2,865.			7,3		5	2,51	<u> 16.</u>
	Leasehold improvements			1,71	7,571.	'	722	2,0	80.	99.	5,49	91.
	Equipment			1,16	2,632.	1,	109	, 2	25.	5	3,40	<del>)7.</del>
	Other											
Total	. Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part	X, colum	nn (B), line 1	0c.)				<b></b>	1,10	1,41	<u>14.</u>

Schedule D (Form 990) 2015

Part VII Inve	estments - O	ther Secu	rities	
Schedule D (Form	n 990) 2015	NORTH	AMERICA	

Part VII Investments - Other Securities.			
Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	1b. See Form 990, Part X, line 12.	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1) Financial derivatives			
(2) Closely-held equity interests			
(3) Other			
(A) INVESTMENTS	1,014,472.	END-OF-YEAR MARKET	VALUE
(B) MILLENNIUM INVESTMENTS	809,500.	END-OF-YEAR MARKET	VALUE
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	1,823,972.		
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	1c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.			
Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	1d. See Form 990, Part X, line 15.	
(a)	Description		(b) Book value
(1)			

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

#### Part X Other Liabilities.

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

1.	(a) Description of liability	(b) Book value	
(1)	Federal income taxes		
(2)	ACCRUED PAYROLL TAXES AND VACATION	171,993.	
(3)	NET PENSION LIABILITY	3,920,312.	
(4)	ACCRUED NON-PENSION POSTRETIREMENT		
(5)	BENEFITS	1,462,756.	
(6)	ACCRUED SUPPLEMENTAL PENSION AND		
(7)	RETIREMENT BENEFITS	242,970.	
(8)	DEFERRED RENT LIABILITY	1,115,205.	
(9)			
Total.	(Column (b) must equal Form 990, Part X, col. (B) line 25.)	7,952,406.	

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

Schedule D (Form 990) 2015

	dule D (Form 990) 2015 NORTH AMERICA				5599486 Page 4
Pai	t XI Reconciliation of Revenue per Audited Financial Stateme	nts W	ith Revenue per F	Retur	n.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				140 550 400
1	Total revenue, gains, and other support per audited financial statements			1	13,573,109
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	ı	l 1 101 000		
а	Net unrealized gains (losses) on investments				
b	Donated services and use of facilities		58,794.	4	
С	Recoveries of prior year grants			_	
	Other (Describe in Part XIII.)	<b>2</b> d			1 000 004
е	Add lines 2a through 2d			2e	-1,062,294
3	Subtract line 2e from line 1			3	14,635,403
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	Ι.	ı		
	Investment expenses not included on Form 990, Part VIII, line 7b			_	
	Other (Describe in Part XIII.)	4b			_
_	Add lines 4a and 4b			4c	14 625 402
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)				14,635,403
Pai	t XII Reconciliation of Expenses per Audited Financial Stateme		with Expenses per	неш	urn.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				114 672 067
1	Total expenses and losses per audited financial statements			1	14,672,967
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		I FO 704		
а	Donated services and use of facilities		58,794.	4	
b	Prior year adjustments				
С	Other losses		200 720		
	Other (Describe in Part XIII.)		398,728.	-	457 500
_	Add lines 2a through 2d			2e	457,522
3	Subtract line 2e from line 1			3	14,215,445
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		ı		
	Investment expenses not included on Form 990, Part VIII, line 7b	4a		_	
	Other (Describe in Part XIII.)				_
	Add lines 4a and 4b			4c	14,215,445
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	14,215,445
	t XIII Supplemental Information.	n / P	41 101 5 177 1	4.5	
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part III,			4; Par	t X, line 2; Part XI,
lines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addi	tionai ir	nformation.		
DλI	RT V, LINE 4:				
FAI	XI V, DINE 4:				
TNO	COME FROM THE ORGANIZATION'S ENDOWMENT FUNI	א פר	סב וופבה בסם	CEN	IPDAT. AND
<u> </u>	OME FROM THE ORGANIZATION S ENDOWMENT FOND	א מכ	KE OBED FOR	GEI	IRIVALI VIAD
DR	OGRAM SUPPORT.				
III	GRAM SOFFORI.				
РΔΙ	RT X, LINE 2:				
1 7 11	CI A, DING 2.				
тнт	E ASSOCIATION BELIEVES IT HAD NO UNCERTAIN	тах	POSTTTONS A	s o	F DECEMBER
	ADDOCINITION DEBIEVED IT MAD NO UNCERTAIN	1 7 1 2 2	. TODITIOND 7:	10 0	71 DECEMBER
31	2015 AND 2014 IN ACCORDANCE WITH ASC TOP	rc 7	40 "INCOME	тΔХ	ES" WHICH
<u> </u>	ZOIS MAD ZOIT IN MCCONDINCE WITH MCC TOIL	10 /	TO, INCOME	1 7 1 2 3	illo , WillCir
PRO	OVIDES STANDARDS FOR ESTABLISHING AND CLASS	STFV	TNG ANV TAX	PRO	VISTONS FOR
	VIDES SITESTIMES TOWN DELIBRITIES WIND CHAPK	I	-140 1H41 1HW	110	TENTONO TON
UNC	CERTAIN TAX POSITIONS.				
PAI	RT XII, LINE 2D - OTHER ADJUSTMENTS:				

349,278.

PENSION CHANGES OTHER THAN NET PERIODIC PENSION COSTS

# JEWISH COMMUNITY CENTERS ASSOCIATION OF

Part XIII   Supplemental Information (continued)	13-5599486 Page 5
Part XIII   Supplemental Information (continued)	
WRITE OFF OF RESTRICTED CONTRIBUTIONS	49,450.
FOTAL TO SCHEDULE D, PART XII, LINE 2D	398,728.

13-5599486 Page **5** 

Part XIII   Supplemental Information (continued)	
Part X Other Liabilities. See Form 990, Part X, line 25.  (a) Description of liability	(b) Amount
ENDOWMENT LOAN PAYABLE	1,039,170.
	2/033/2/00
	<del>-</del>
	+
	<del>-</del>

### SCHEDULE F (Form 990)

Department of the Treasury Internal Revenue Service

**Statement of Activities Outside the United States** 

► Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

2015
Open to Public Inspection

Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

Employer identification number

13-5599486

Pa			ctivities Ou	tside the United States. Compl	ete if the organization answered "	Yes" on					
_	Form 990, Part I\	•	maintain rass:	do to substantiate the amount of its	anto and other assistance						
1				ds to substantiate the amount of its gr		Yes No					
	trie grantees' eligibility to	or the grants or a	assistance, and	the selection criteria used to award the	e grants or assistance? L	tes ∟ No					
2	For grantmakers. Desc	ribe in Part V the	e organization's	procedures for monitoring the use of it	ts grants and other assistance out	side the					
_	Prograntmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.										
3		he following Parl	t I. line 3 table ca	an be duplicated if additional space is	needed.)						
	(a) Region	(b) Number of	(c) Number of		(e) If activity listed in (d)	(f) Total					
		offices	employees, agents, and independent contractors	(by type) (e.g., fundraising, program	is a program service,	expenditures					
		in the region	independent	services, investments, grants to	describe specific type	for and investments					
			in region	recipients located in the region)	of service(s) in region	in region					
					PRIMARILY STAFF AND						
				INITIATES, PLANS AND	BOARD SEMINARS, AS WELL						
				OPERATES A VARIETY OF	AS TRIPS FOR TEENS,						
[SR	AEL	1	8	PROGRAMS.	COLLEGE STUDENTS AND	2,444,257.					
						<del> </del>					
						1					
3 a	Sub-total	1	8			2,444,257					
	Total from continuation					, ,					
_	sheets to Part I	0	0			0.					
С	Totals (add lines 3a										
-	and 3h)	l 1	۹			2 444 257					

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

SEE PART V FOR COLUMN (E) DESCRIPTIONS

Schedule F (Form 990) 2015

13-5599486

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			2					
	the grantee or couns	el has provided a section	recognized as charities by the n 501(c)(3) equivalency letter					•

13-5599486

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	<b>(b)</b> Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

# JEWISH COMMUNITY CENTERS ASSOCIATION OF

Schedule F (Form 990) 2015

Part IV Foreign Forms

NORTH AMERICA 13-5599486

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)	Yes	X No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)	Yes	X No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)	Yes	X No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)	Yes	X No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)	Yes	X No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)	Yes	X No

Schedule F (Form 990) 2015

Page 4

# JEWISH COMMUNITY CENTERS ASSOCIATION OF

Schedule F (Form 990) 2015 NORTH AMERICA

Part V | Supplemental Information

13-5599486 Page 5

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.
PART I, LINE 2:
ALL SUCH GRANTS ARE MONITORED BY REQUIRING SUBMISSION OF PROPOSED BUDGETS
WHEN APPLYING FOR GRANTS, AND PROVIDING EVALUATIONS AND ACTUAL
EXPENDITURES AT THE COMPLETION OF THE PROGRAM, OR IN THE CASE OF
SCHOLARSHIPS PROOF OF ENROLLMENT IN A SPECIFIC DEGREE PROGRAM.
PART I, LINE 3, COLUMN (E):
REGION: ISRAEL
(E) SPECIFIC TYPES OF SERVICES IN REGION: PRIMARILY STAFF AND BOARD
SEMINARS, AS WELL AS TRIPS FOR TEENS, COLLEGE STUDENTS AND MEMBERS.

#### SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service **Grants and Other Assistance to Organizations, Governments, and Individuals in the United States** 

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

JEWISH COMMUNITY CENTERS ASSOCIATION OF

OMB No. 1545-0047 **2015** 

Open to Public Inspection

Name of the organization JEWISH CO NORTH AM		CENTERS ASSO	CIATION O	F			Employer identification number 13-5599486
Part I General Information on Grants							
<ol> <li>Does the organization maintain records criteria used to award the grants or ass</li> <li>Describe in Part IV the organization's p</li> </ol>	sistance?					sistance, and the selec	
Part II Grants and Other Assistance to					anization answered "	Ves" on Form 990 Part	: IV line 21 for any
recipient that received more than	=				anization answered	res offrom 990, Pan	. IV, III 16 2 1, 101 arry
1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AARON FAMILY JCC OF DALLAS 7900 NORTHAVEN RD DALLAS, TX 75230	75-1461847	501 (C)(3)	90,000.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
MACCABI WORLD UNION 520 EIGHTH AVENUE, 4TH FLOOR NEW YORK, NY 10018	26-4296212	501 (C)(3)	26,111.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
2 Enter total number of section 501(c)(3) 3 Enter total number of other organizatio							

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Schedule I (Form 990) (2015)

Schedule I (Form 990) (2015) NORTH AMERICA					13-5599486	Page
Part III Grants and Other Assistance to Domestic Individual Part III can be duplicated if additional space is needed.		e organization answe	ered "Yes" on Form 9	990, Part IV, line 22.		J
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash	assistance
SCHOLARSHIP	8	76,500.	0.			
Part IV Supplemental Information. Provide the information re	quired in Part I, lin	ne 2, Part III, column	(b), and any other a	dditional information.		
PART II, LINE 1, COLUMN (H):						
NAME OF ORGANIZATION OR GOVERNMENT	r: AARON	FAMILY JCC	OF DALLAS			
(H) PURPOSE OF GRANT OR ASSISTANCE	E: THE GR	ANTS JCC A	SSOCIATION			
DISTRIBUTES TO JCCS AND CAMPS ARE	USED TO	PROVIDE SC	HOLARSHIPS	, IMPLEMENT		
PROGRAMS, PROVIDE FOR PROFESSIONAL				•		
NAME OF ORGANIZATION OR GOVERNMEN	r: MACCAB	BI WORLD UN	IION			
(H) PURPOSE OF GRANT OR ASSISTANCE	E: THE GR	ANTS JCC A	SSOCIATION			
DISTRIBUTES TO JCCS AND CAMPS ARE	USED TO	PROVIDE SO	HOLARSHIPS	, IMPLEMENT		
		11				

Part IV Supplemental Information									
PROGRAMS,	PROVIDE	FOR	PROFESSIONAL	DEVELOPMENT	OR	SUPPLEMENT	STAFF.		

#### **SCHEDULE J** (Form 990)

**Compensation Information** 

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

► Attach to Form 990.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Department of the Treasury

Internal Revenue Service

Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990. JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

**Employer identification number** 13-5599486

Ps	rrt I Questions Regarding Compensation	7740				
1 6	att   adoctions flogarating compensation		Yes	No		
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,					
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.					
	First-class or charter travel  Housing allowance or residence for personal use					
	Travel for companions  Payments for business use of personal residence					
	Tax indemnification and gross-up payments  Health or social club dues or initiation fees					
	Discretionary spending account  Personal services (e.g., maid, chauffeur, chef)					
	Discretionary spending account					
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or					
_	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b				
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,					
_	trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	х			
	tradices, and emocre, moraling the GES/Exceditive Birector, regularing the items emocred in line 14.					
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's					
Ū	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to					
	establish compensation of the CEO/Executive Director, but explain in Part III.					
	X Compensation committee X Written employment contract					
	Independent compensation consultant  Compensation survey or study					
	Form 990 of other organizations  X Approval by the board or compensation committee					
	Tomin 990 of other organizations					
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing					
7	organization or a related organization:					
_	Receive a severance payment or change-of-control payment?	4a		х		
a b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X		
		4c		X		
·	c Participate in, or receive payment from, an equity-based compensation arrangement?					
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.					
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.					
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation					
Ŭ	contingent on the revenues of:					
а	The organization?	5a		Х		
	Any related organization?	5b		X		
	If "Yes" to line 5a or 5b, describe in Part III.	0.5				
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation					
J	contingent on the net earnings of:					
а	The organization?	6a		х		
	Any related organization?	6b		X		
D	If "Yes" on line 6a or 6b, describe in Part III.	30				
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments					
'	not described on lines 5 and 6? If "Yes," describe in Part III	7		х		
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			-2		
0	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		х		
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in	8		-25		
9		9				
	Regulations section 53.4958-6(c)?	<u> </u>				

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

Schedule J (Form 990) 2015

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

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

		(B) Breakdown of	W-2 and/or 1099-MI	SC compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation	
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(i)-(D)	in column (B) reported as deferred on prior Form 990	
(1) ALLAN FINKELSTEIN	(i)	117,723.	0.	18,608.	13,097.	8,728.	158,156.	0.	
PRESIDENT (FORMER)	(ii)	0.	0.	0.	0.	0.	0.	0.	
(2) DAVID ACKERMAN	(i)	186,466.	0.	1,101.	7,544.	11,856.		0.	
SVP & DIRECTOR OF MCJE	(ii)	0.	0.	0.	0.	0.	0.	0.	
(3) ROBIN BALLIN	(i)	191,154.	0.	789.	20,262.	35,924.	248,129.	0.	
SVP & DIR. BIENNIAL CONVENTION	(ii)	0.	0.	0.	0.	0.	0.	0.	
(4) STEPHEN ARNOFF	(i)	364,011.	0.	6,060.	0.	11,992.	382,063.	0.	
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.	
(5) ROBERT D. KIMSAL	(i)	187,997.	0.	10,764.	7,913.	34,261.	240,935.	0.	
SVP & CFO	(ii)	0.	0.	0.	0.	0.	0.	0.	
(6) JORDAN SHENKER	(i)	104,642.	0.	45,000.	4,368.	16,887.	170,897.	0.	
SVP, COMMUNITY SERVICES (FORMER)	(ii)	0.	0.	0.	0.	0.	0.	0.	
(7) ARNOLD SOHINKI	(i)	170,672.	0.	74,590.	7,601.	20,927.	273,790.	0.	
SVP, PROG. SERV. (FORMER)	(ii)	0.	0.	0.	0.	0.	0.	0.	
(8) ARLENE SWARTZ	(i)	197,925.	0.	0.	4,767.	34.	202,726.	0.	
INTERIM DIRECTOR OF FRD	(ii)	0.	0.	0.	0.	0.	0.	0.	
(9) JANET ELAM	(i)	188,646.	0.	735.	7,685.	23,432.	220,498.	0.	
SVP, COMM. CONSULT., EXEC. LEADERSHIP	(ii)	0.	0.	0.	0.	0.	0.	0.	
(10) ALAN GOLDBERG	(i)	201,508.	0.	1,267.	16,724.	25,835.	245,334.	0.	
VP, PROF. LEADERSHIP COMM.CONSULT.	(ii)	0.	0.	0.	0.	0.	0.	0.	
(11) DAVID POSNER	(i)	193,392.	0.	1,204.	8,071.	32,841.	235,508.	0.	
VICE PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.	
(12) DORI DENELLE	(i)	183,844.	0.	1,038.		10,934.	203,232.	0.	
VP, COMM. CONSULT.	(ii)	0.	0.	0.	0.	0.	0.	0.	
(13) MARK HOROWITZ	(i)	164,102.	0.	942.	6,723.	13,576.	185,343.	0.	
VP, ECE & FAMILY ENGAGEMENT	(ii)	0.	0.	0.	0.	0.	0.	0.	
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								

Schedule J (Form 990) 2015 NORTH AMERICA	13-5599486	Page <b>3</b>
Part III Supplemental Information		
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also contains the information of the contains and the contains a second contains	omplete this part for any additional informat	ion.

#### **SCHEDULE L**

### **Transactions With Interested Persons**

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

► Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

Open To Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF

Employer identification number

N	NORTH AMERICA							13-	559	994	86		rected?						
Part I Excess Bene	efit Transa	ctions (section &	501(c)(3	3), sect	ion 501(c)(4), and 50	)1(c)	(29) organizatior	ns only).											
Complete if the o	organization a	answered "Yes" or	Form 9	990, Pa	art IV, line 25a or 25b	b, or	Form 990-EZ, P	art V, lin	ne 40l	b.									
1 (-) Name of diamonification	(	<b>b)</b> Relationship be	tween o	disqua	lified						(d)	Corre	cted?						
(a) Name of disqualified p	person	person and	organiza	ation	(0	<b>c)</b> De	escription of tran	saction			Ye	es	No						
2 Enter the amount of tax i	incurred by th	ne organization ma	nagers	or disc	qualified persons du	ring	the year under												
section 4958									<b>\$</b> _										
3 Enter the amount of tax,	if any, on line	e 2, above, reimbu	rsed by	the or	ganization			<b>&gt;</b>	<b>\$</b> _										
	., =																		
Part II Loans to and	d/or From	Interested Pe	rsons	<b>.</b>															
Complete if the o	organization a	answered "Yes" or	Form	990-EZ	, Part V, line 38a or l	Forn	n 990, Part IV, lin	ie 26; or	if the	e orga	ınizati	on							
•		990, Part X, line 5,								/b\ /\ni	orovad								
(a) Name of (b) Relation				oan to or	(e) Original	(f	) Balance due	(g) Ir	'i'	( <b>h)</b> Approved by board or		(i) Written agreement?							
interested person	with organiza	uon on loan	organi	ization?	principal amount			defaul		comm	ittee?	ayıccı	HEHLE						
	CENTOR	1700 0000	То	From	75 000		15 000		_	Yes	No	Yes	No						
ROBERT D. KIMSA	SENTOR	VIO OFFS.	ビ	X	75,000.		15,000.		Х		Х	Х							
			1							$\rightarrow$									
			14																
										$\rightarrow$									
										$\rightarrow$									
				-															
									$\dashv$	$\dashv$									
Fatal					<b>&gt;</b> \$		15,000.												
rotal Part III ∣ Grants or As	sistance I	Benefiting Inte	reste	d Pe			15,000												
		answered "Yes" or																	
(a) Name of interested p	_	(b) Relationship			(c) Amount of		(d) Type	of			Purn	ose of							
(a) Hamo of intorooted p	5015011	interested pe			assistance		assistan				assista								
		the organi																	
									+										
									$\top$										
									$\top$										
									$\top$										
					1				$\neg$										

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

Schedule L (Form 990 or 990-EZ) 2015

#### JEWISH COMMUNITY CENTERS ASSOCIATION OF

Schedule L (Form 990 or 990-EZ) 2015 NORTH AMERICA

13-5599486 Page 2

Complete if the organization answered				(a) Cha	ring of
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sha organiz reven	ring of ation's ues?
				Yes	No
			+		
Supplemental Information					
Provide additional information for response	onses to questions on Schedule I (see	instructions).			
Trovido dadisorial información for respe	wheels to questione on contents 2 (cos	mioridotionoj.			
		,			

#### **SCHEDULE M** (Form 990)

**Noncash Contributions** 

OMB No. 1545-0047

Open To Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Types of Property

► Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

Employer identification number 13-5599486

		(a)	(b)	(c)	(d)			
		Check if	Number of contributions or	Noncash contribution amounts reported on	Method of de		_	
		applicable		Form 990, Part VIII, line 1g	noncash contribu	ition a	mount	S
1	Art - Works of art			<u>, , , , , , , , , , , , , , , , , , , </u>				
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household goods							
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities - Publicly traded	Х	7	34,907.	FMV			
10	Securities - Closely held stock							
11	Securities - Partnership, LLC, or							
	trust interests							
12	Securities - Miscellaneous			7 ^				
13	Qualified conservation contribution -							
	Historic structures							
14	Qualified conservation contribution - Other							
15	Real estate - Residential							
16	Real estate - Commercial							
17	Real estate - Other							
18	Collectibles			7				
19	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts		7					
25	Other • ()							
26	Other ( )							
27	Other ()							
28	Other ( )							
29	Number of Forms 8283 received by the organi	zation during	g the tax year for c	contributions				
	for which the organization completed Form 82	83, Part IV, I	Donee Acknowled	gement 29				
							Yes	No
30a	During the year, did the organization receive b	y contributio	on any property rep	oorted in Part I, lines 1 throu	gh 28, that it			
	must hold for at least three years from the dat	e of the initia	al contribution, and	d which is not required to be	used for			
	exempt purposes for the entire holding period	_				30a		X
b	If "Yes," describe the arrangement in Part II.							
31	Does the organization have a gift acceptance	policy that re	equires the review	of any non-standard contrib	utions?	31		Х
32a	Does the organization hire or use third parties	or related or	ganizations to soli	cit, process, or sell noncash				
	contributions?					32a		Х
b	If "Yes," describe in Part II.							
33	If the organization did not report an amount in	column (c) f	or a type of prope	rty for which column (a) is ch	ecked,			
	describe in Part II.							
1 1 1 4	For Denominant Reduction Act Notice and		=	_	Calaadula M	<i>-</i>		

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

Schedule M (Form 990) (2015)

# JEWISH COMMUNITY CENTERS ASSOCIATION OF

Schedule N	// (Form 990) (2015) NORTH AMERICA	13-5599486	Page 2
Part II	<b>Supplemental Information.</b> Provide the information required by Part I, lines 30b, 32b, and 33 is reporting in Part I, column (b), the number of contributions, the number of items received, or a conthis part for any additional information.	3, and whether the organizanbination of both. Also com	ation plete

#### SCHEDULE O (Form 990 or 990-EZ)

### Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990. JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

**Employer identification number** 13-5599486

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: JCCS, YM/YWHA'S AND CAMPS, BY PROVIDING LEADERSHIP AND GUIDANCE TO THE JCC MOVEMENT. IN ADDITION, JCC ASSOCIATION SERVES JEWISH PERSONNEL IN THE ARMED FORCES THROUGH THE JEWISH WELFARE BOARD. FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES: PERSONNEL SERVICES- THIS PROGRAM DEALS WITH ALL MATTERS RELATED TO THE 3,000 PROFESSIONALS WORKING IN JEWISH COMMUNITY CENTERS THROUGHOUT NORTH AMERICA. THE PROGRAM INCLUDES RECRUITING QUALITY PROFESSIONALS TO FILL VACANCIES IN JCCS; ENHANCING A JCC'S STAFF RETENTION POTENTIAL; MONITORING AND LEADING CHANGES IN PERSONNEL PRACTICE; STUDYING AND PUBLICATION OF TRENDS, INCLUDING SALARIES. EXPENSES \$ 1,270,946. INCLUDING GRANTS OF \$ 76,500. REVENUE \$ 402,070. DIRECT SERVICE TO THE MILITARY - THIS PROGRAM WORKS WITH ALL BRANCHES OF THE US MILITARY TO ENDORSE JEWISH CHAPLAINS AND PROVIDES SERVICES TO ACTIVATE DUTY PERSONNEL, THEIR FAMILIES AND THOSE IN VETERANS HOSPITALS. **REVENUE \$ 7,639.** EXPENSES \$ 551,495. INCLUDING GRANTS OF \$ 0. FORM 990, PART VI, SECTION A, LINE 2: VIRTUALLY ALL OF JCC ASSOCIATION'S BOARD MEMBERS ARE DIRECTORS OR EMPLOYEES OF MEMBER JCCS.

Name of the organization JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

Employer identification number 13-5599486

- 1. STEPHEN KAUFMAN AND ANN KAUFMAN HAVE A FAMILY RELATIONSHIP.
- 2. PHIL SCHATTEN AND CHERYL FISHBEIN HAVE A FAMILY RELATIONSHIP.
- 3. LESTER POLLACK AND GERI POLLACK HAVE A FAMILY RELATIONSHIP.
- 4. MORTON MANDEL AND THOMAS MANDEL HAVE A FAMILY RELATIONSHIP.
- 5. ANDREW EISENBERG HAS A BUSINESS RELATIONSHIP WITH JCC ASSOCIATION.

FORM 990, PART VI, SECTION A, LINE 6:

THE MEMBERSHIP OF THE ASSOCIATION CONSISTS OF: DIRECTORS, HONORARY

DIRECTORS, AND THOSE DULY DESIGNATED AND AUTHORIZED BY AFFILIATED JCCS, JWB

CHAPLAINS COUNCIL AND FLORENCE G. HELLER-JCC ASSOCIATION RESEARCH CENTER AS

DELEGATES TO THE BIENNIAL CONVENTION.

FORM 990, PART VI, SECTION A, LINE 7A:

A MEETING OF MEMBERS SHALL BE HELD BIENNIALLY DURING THE BIENNIAL

CONVENTION FOR THE ELECTION OF THE DIRECTORS AND BOARD OFFICERS TO SERVE

DURING THE NEXT TERM.

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

AUDIT COMMITTEE REVIEWS THE FORM 990 IN DETAIL ON BEHALF OF THE BOARD, AND IS THEN SENT TO THE BOARD FOR COMMENT. IF NO COMMENTS ARE RECEIVED WITHIN SEVEN DAYS, THEN THE RETURN IS FILED.

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

A CONFLICT OF INTEREST POLICY IS CURRENTLY IN PLACE AND MONITORED ANNUALLY.

EACH YEAR EVERY MEMBER OF THE GOVERNING BODY COMPLETES AND SIGNS A CONFLICT

OF INTEREST STATEMENT, IN WHICH THEY DISCLOSE ANY POSSIBLE CONFLICTS OF

INTEREST TO THE ORGANIZATION. IF SUCH CONFLICT OF INTEREST EXISTS, THE

Name of the organization JEWISH COMMUNITY CENTERS ASSOCIATION OF **Employer identification number** NORTH AMERICA 13-5599486 MAY BE REQUIRED TO LEAVE THAT PORTION OF A MEETING THAT CONSIDERS THE MATTER AS TO WHICH THERE IS A CONFLICT. CONFLICTS OF INTEREST ARE DULY NOTED IN ALL NECESSARY REPORTING REQUIREMENTS. FORM 990, PART VI, SECTION B, LINE 15A: THERE IS A COMPENSATION COMMITTEE OF THE BOARD THAT NEGOTIATES WHERE APPROPRIATE OR REQUIRED AND SETS THE COMPENSATION FOR THE PRESIDENT. FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990: NY, AL, CA, CO, CT, FL, GA, IL, KS, KY, MD, MA, MI, MN, NH, NJ, NC, OH, OK, OR, PA, SC, TN, VA, WA WV,WI FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS: PENSION CHANGES OTHER THAN NET PERIODIC PENSION COSTS -349,278. WRITE OFF OF RESTRICTED CONTRIBUTIONS -49,450.TOTAL TO FORM 990, PART XI, LINE 9 -398,728.FORM 990, PART XII, LINE 2C: THE PROCESS OF OVERSEEING THE AUDIT AND SELECTION OF INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR. SCHEDULE L, PART II

Sched	ule O (Form 990	or 99	0-EZ) (2015)						Page <b>2</b>
Name	of the organizati	on	JEWISH	COMMUN:	ITY	CENTERS AS	SOCIATION	OF	Employer identification number 13-5599486
			NORTH	AMERICA					13-5599486
(A)	DIIDDOGE	OΕ	TOAN.	$\cap$ EECEM	ΟĒ	RELOCATION	COGMG		
(A)	PURPUSE	OF	LOAN:	OFFSEI	OF	RELOCATION	COSIS		

#### **SCHEDULE R** (Form 990)

**Related Organizations and Unrelated Partnerships** 

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

➤ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

Department of the Treasury Internal Revenue Service

JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

SEE PART VII FOR CONTINUATIONS

Employer identification number 13-5599486

(a)	(b)	(c)	(d)	(e)	(f)
Name, address, and EIN (if applicable) of disregarded entity	Primary activity	Legal domicile (state or foreign country)	Total income	End-of-year assets	Direct controllin entity

organizations during the tax year.

(a)  Name, address, and EIN  of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity	Section 5 contr enti	
				501(c)(3))		Yes	No
THE FLORENCE G. HELLER - JCC ASSOCIATION					JEWISH COMMUNITY		
	RESEARCH TO HELP JEWISH				CENTERS		
AVENUE, NEW YORK, NY 10018	COMMUNITY CENTERS	NEW YORK	501(C)(3)	LINE 9	ASSOCIATION OF		X
	1						

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

Schedule R (Form 990) 2015

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

		<u> </u>									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile	Direct controlling	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total	Share of	Disprop	ortionate	Code V-UBI	General o	Percentage
of related organization		(state or foreign	entity	lexcluded from tax under	income	end-of-year assets	alloca	ations?	amount in box	partner?	ownership
		country)		sections 512-514)		455515	Yes	No	amount in box 20 of Schedule K-1 (Form 1065)	Yes No	
	]										
	]										
						<b>&gt;</b>					
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	1				l				1		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	<b>(f)</b> Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	Sec 512(t contr ent	ction b)(13) rolled tity?
		country)		,				Yes	No
									<u> </u>

Schedule R (Form 990) 2015

Yes No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	<i>'</i>			1a	X
	Gift, grant, or capital contribution to related organization(s)				1b	X
	Gift, grant, or capital contribution from related organization(s)				1c	X
	Loans or loan guarantees to or for related organization(s)				1d	X
	Loans or loan guarantees by related organization(s)				1e	X
f	Dividends from related organization(s)				1f	X
	Sale of assets to related organization(s)				1g	X
h	Purchase of assets from related organization(s)				1h	X
i	Exchange of assets with related organization(s)				1i	X
j	Lease of facilities, equipment, or other assets to related organization(s)				1j	X
k	Lease of facilities, equipment, or other assets from related organization(s)				1k	X
ı	Performance of services or membership or fundraising solicitations for related organ	nization(s)			11	X
	Performance of services or membership or fundraising solicitations by related organ	nization(s)			1m	X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization	on(s)			1n	X
					10	X
р	Reimbursement paid to related organization(s) for expenses				<b>1</b> p	X
q	Reimbursement paid by related organization(s) for expenses	<b></b>			1q	X
r	Other transfer of cash or property to related organization(s)				1r	X
s	Other transfer of cash or property from related organization(s)				1s	X
2	If the answer to any of the above is "Yes," see the instructions for information on w	ho must complete t	his line, including covered r	elationships and transaction thresholds.		
	(a)	(b)	(c)	(d)		
	Name of related organization	Transaction	Amount involved	Method of determining amount in	volved	
		type (a-s)				
(1)						
(2)						
(3)						
(4)						
<b>(</b> -)						
(5)						
<b>(</b> 0)						
(6)	200.0045	56		O <sub>o</sub> ti, a dist	D (Го:::::: 1	000 0045
3216	3 09-08-15	50		Schedule	K (Form S	90) 2015

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a)	(b)	(c)	(d)	(e) Are a partners 501(c) orgs.	) ill	(f)	(g)	(1	1)	(i)	(	j)	(k)
Name, address, and EIN of entity	Primary activity	Legal domicile (state or foreign	Predominant income (related, unrelated, excluded from tax under sections 512-514)	partners 501(c)	sec. (3)	Share of total	Share of end-of-year	Dispi	opor- nate	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	man	aging	Percentage ownership
or entity		country)	excluded from tax under sections 512-514)	orgs.	?	income	assets	Yes	tions?	of Schedule K-1	yes	ner?	Ownership
		,,	30000113 0 12 0 14)	Yes	NO			Yes	No	(1011111000)	Yes	No	
						4							
					7								
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#### 2015 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	C o Lir	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	BUILDING AND IMPROVEMENTS	06/30/10		.000	ну16	336,761.				336,761.	221,668.		0.	221,668.
2	LEASEHOLD IMPROVEMENTS	06/30/10		.000	ну16	1,573,777.				1,573,777.	340,478.		0.	340,478.
3	FURNITURE, EQUIPMENT AND VEHICLES	06/30/10		.000	ну16	1,079,470.				1,079,470.	651,887.		0.	651,887.
	* TOTAL 990 PAGE 10 DEPR					2,990,008.				2,990,008.	1,214,033.		0.	1,214,033.

Form 886	68 (Rev. 1-2014)					Page 2
	are filing for an Additional (Not Automatic) 3-Month E	xtension,	complete only Part II and check thi	s box		► X
	ly complete Part II if you have already been granted an					
• If you a	are filing for an Automatic 3-Month Extension, comple	ete only Pa	art I (on page 1).			
Part II	Additional (Not Automatic) 3-Month E	Extensio	n of Time. Only file the origin	al (no co	opies needed)	).
			Enter filer's	identifyir	ng number, see i	instructions
Type or	Name of exempt organization or other filer, see instru	uctions.		Employe	r identification nu	ımber (EIN) or
print	DEWISH COMMUNITY CENTERS AS	SOCIA	TION OF			
File by the	NORTH AMERICA				13-5599	486
due date for filing your return. See	Number, street, and room or suite no. If a P.O. box, s 520 EIGHTH AVENUE	see instruc	tions.	Social se	curity number (S	SN)
instructions.	City, town or post office, state, and ZIP code. For a NEW YORK, NY 10018	foreign add	dress, see instructions.			
	NEW TORK, NT 10018					
Fotor the	Datum and for the veture that this application is for (fi	ام م ممممیر	to application for each return)			011
Enter the	Return code for the return that this application is for (file	ie a separa	tte application for each return)			[ 0 ] 1
Applicati	ion	Return	Application			Return
Applicati Is For	IOII	Code	Application Is For			Code
	or Form 990-EZ	01	131 01			Oode
Form 990		02	Form 1041-A			08
	20 (individual)	03	Form 4720 (other than individual)			09
Form 990	·	04	Form 5227			10
	0-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11
	0-T (trust other than above)	06	Form 8870			12
	o not complete Part II if you were not already grante	d an autor	natic 3-month extension on a prev	iously file	ed Form 8868.	
	ROBERT D. KIMS					
• The bo	ooks are in the care of > 520 8TH AVENUE	- NE	W YORK, NY 10018			
Teleph	none No. ► 212-786-5141		Fax No. ▶ 212 481 41	74		
<ul><li>If the of</li></ul>	organization does not have an office or place of busines	ss in the U	nited States, check this box			
<ul><li>If this</li></ul>	is for a Group Return, enter the organization's four digit	Group Exe	emption Number (GEN)	If this is fo	r the whole group	o, check this
box 🕨	. If it is for part of the group, check this box 🕨 🗌	and atta	ach a list with the names and EINs o	f all memb	ers the extension	n is for.
4 I re	quest an additional 3-month extension of time until	NOVEM	BER 15, 2016			
<b>5</b> For	calendar year $2015$ , or other tax year beginning $\_$		, and endin	g		
6 If th	ne tax year entered in line 5 is for less than 12 months,	check reas	on: Initial return	Final r	eturn	
	Change in accounting period					
<b>7</b> Sta	te in detail why you need the extension					
	DDITIONAL TIME IS NEEDED TO	GATHE	R INFORMATION FOR	A COM	PLETE AN	<u>D</u>
<u>A(</u>	CCURATE RETURN.					
•					T	
	nis application is for Forms 990-BL, 990-PF, 990-T, 4720	), or 6069,	enter the tentative tax, less any			0.
	nrefundable credits. See instructions.	0		8a	\$	
	nis application is for Forms 990-PF, 990-T, 4720, or 606		•			
	payments made. Include any prior year overpayment a eviously with Form 8868.	llowed as a	a credit and any amount paid	8b	\$	0.
	lance due. Subtract line 8b from line 8a. Include your p	avmont wit	th this form if required by using	OD	Φ	
	TPS (Electronic Federal Tax Payment System). See insti	•	in this form, in required, by using	8c	\$	0.
니			st be completed for Part II		ı <b>∀</b>	
Under pen it is true. c	alties of perjury, I declare that I have examined this form, inclu orrect, and complete, and that I am authorized to prepare this f	ding accomi	_	-	f my knowledge an	d belief,
Signature				Date	_	
oignature	Title P	<u></u>		Dale	•	(Rev. 1-2014)
					1 01111 0000	(116V. 12014)

Marks Paneth LLP 685 Third Avenue New York, NY 10017 P 212.503.8800 F 212.370.3759 www.markspaneth.com New York City Washington, DC New Jersey Long Island Westchester



JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA 520 EIGHTH AVENUE NEW YORK, NY 10018

JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA:

WE HAVE PREPARED AND ENCLOSED YOUR 2015 NEW YORK FORM CHAR500, ANNUAL FILING REPORT. THE REPORT SHOULD BE SIGNED, DATED, AND MAILED AS INDICATED.

NEW YORK FORM CHAR500:

THE NEW YORK FORM CHAR500 SHOULD BE MAILED AS SOON AS POSSIBLE TO:

NYS OFFICE OF ATTORNEY GENERAL CHARITIES BUREAU REGISTRATION SECTION 120 BROADWAY NEW YORK, NY 10271

ENCLOSE A CHECK OR MONEY ORDER FOR \$775.00, PAYABLE TO DEPARTMENT OF LAW.

THE REPORT SHOULD BE SIGNED AND DATED BY THE AUTHORIZED INDIVIDUAL(S).

THE ATTACHED COPY OF FEDERAL FORM 990 MUST BE PROPERLY SIGNED AND DATED.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST THAT YOU RETAIN THIS COPY INDEFINITELY.

VERY TRULY YOURS,

MARKS PANETH LLP



## TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

#### FOR THE YEAR ENDING

DECEMBER 31, 2015

Prepared for	JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA 520 EIGHTH AVENUE NEW YORK, NY 10018
Prepared by	MARKS PANETH LLP 685 THIRD AVENUE NEW YORK, NY 10017
Amount due or refund	BALANCE DUE OF \$775.00
Make check payable to	DEPARTMENT OF LAW
Mail tax return and check (if applicable) to	NYS OFFICE OF ATTORNEY GENERAL CHARITIES BUREAU REGISTRATION SECTION 120 BROADWAY NEW YORK, NY 10271
Return must be mailed on or before	PLEASE MAIL AS SOON AS POSSIBLE.
Special Instructions	THE REPORT SHOULD BE SIGNED AND DATED BY THE AUTHORIZED INDIVIDUAL(S).
	THE ATTACHED COPY OF FEDERAL FORM 990 MUST BE PROPERLY SIGNED AND DATED.

# **CHAR500**

NYS Annual Filing for Charitable Organizations www.CharitiesNYS.com

Send with fee and attachments to: NYS Office of the Attorney General Charities Bureau Registration Section 120 Broadway New York, NY 10271

2015

**Open to Public** Inspection

1.	General	Inform	ation

1.General Informati					
For Fiscal Year Beginning	(mm/dd/yyyy) 01/01	/2015 and Ending (	mm/dd/yyyy) 12/31/	2015	
Check if Applicable: Address Change	Name of Organization:  JEWISH COMMUNITY CENTERS ASSOCIATION OF  Employer Identification Number (EIN):  13-5599486				
Name Change Initial Filing	Mailing Address: 520 EIGHTH AV	ENUE		NY Registration Number: 00-19-04	
Final Filing  Amended Filing	City / State / ZIP: NEW YORK, NY 10018			Telephone: 212 786-5141	
Reg ID Pending	Website: WWW.JCCA.ORG			Email: BKIMSAL@JCCA.ORG	
Check your organization's registration category: TA only EPTL only DUAL (7A & EPTL) EXEMPT Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com					
2. Certification					
See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties.					
We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.  ALAN MANN					
President or Authorized (	Officer:		PRESIDENT		
	Signature		Print Name	e and Title Date	
ROBERT D. KIN					
Chief Financial Officer or	Signature	Print Name and Title Date			
O Annual Danautina	- F				
3. Annual Reporting Exemption					
Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or					
additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.					
3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc, did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year. Or the organization qualifies for another 7A exemption (see instructions).					
3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.					
4. Schedules and Attachments					
See the following page for a checklist of schedules and  Yes  X  No  4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.					
attachments to complete your filing.  Yes X No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.					
5. Fee					
See the checklist on the	7A filing fee:	EPTL filing fee:	Total fee:		
next page to calculate you	1		100.	Make a single-check or money order	
fee(s). Indicate fee(s) you		φ 750	\$ 775 <b>.</b>	payable to: "Department of Law"	
are submitting here:	\$ 25.	\$750.	\$ <u>775.</u>		

#### JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

#### **Checklist of Schedules and Attachments**

Check the schedules you must submit with your CHAR500 as described in Part 4:				
If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)				
If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants				
Check the financial attachments you must submit with your CHAR500:				
X   IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable				
All additional IRS Form 990 Schedules, including Schedule B (Schedule of Col	ntributors).			
Our organization was eligible for and filed an IRS 990-N e-postcard. We have in	ncluded an IRS Form 990-EZ for state purposes only.			
If you are a 7A only or DUAL filer, submit the applicable independent Certified Public	Accountant's Review or Audit Report:			
Review Report if you received total revenue and support greater than \$250,00	0 and up to \$500,000.			
X Audit Report if you received total revenue and support greater than \$500,000				
No Review Report or Audit Report is required because total revenue and supp	port is less than \$250,000			
We are a DUAL filer and checked box 3a, no Review Report or Audit Report is	required			
Calculate Your Fee				
	Is my Registration Category 7A, EPTL, DUAL or EXEMPT?			
	Organizations are assigned a Registration Category upon			
For 7A and DUAL filers, calculate the 7A fee:	registration with the NY Charities Bureau:			
\$0, if you checked the 7A exemption in Part 3a				
X \$25, if you did not check the 7A exemption in Part 3a	<b>7A</b> filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")			
	EPTL filers are registered under the Estates, Powers & Trusts			
For EPTL and DUAL filers, calculate the EPTL fee:	Law ("EPTL") because they hold assets and/or conduct			
\$0, if you checked the EPTL exemption in Part 3b	activities for charitable purposes in NY.			
\$25, if the NET WORTH is less than \$50,000	<b>DUAL</b> filers are registered under both 7A and EPTL.			
\$50, if the NET WORTH is \$50,000 or more but less than \$250,000	<b>EXEMPT</b> filers have registered with the NY Charities Bureau			
\$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000	and meet conditions in Schedule E - Registration			
\$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000	<b>Exemption for Charitable Organizations</b> . These			
X \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000	organizations are not required to file annual financial reports			
\$1500, if the NET WORTH is \$50,000,000 or more	but may do so voluntarily.			
	Confirm your Registration Category and learn more about NY law at <a href="https://www.CharitiesNYS.com">www.CharitiesNYS.com</a>			
Send Your Filing				
Send your CHAR500, all schedules and attachments, and total fee to:	Where do I find my organization's NET WORTH?			
•	NET WORTH for fee purposes is calculated on:			
NYS Office of the Attorney General	- IRS From 990 Part I, line 22			
Charities Bureau Registration Section	- IRS Form 990 EZ Part I, line 21			

120 Broadway New York, NY 10271

Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).