

JCP Inc. and Related Entities
Statement of Financial Position - Accrual Basis
As of October 31, 2021

	Unaudited and Preliminary			
	Combined	Federation	Foundation	JCP
Assets				
<i>Cash and Equivalents</i>	23,150,699	1,727,693	21,308,975	114,031
<i>Pledges Receivable, net of allowances</i>	4,994,517	3,563,017	1,431,500	-
<i>Prepaid Expenses</i>	25,705	4,088	21,617	-
<i>Property and Equipment, net of depreciation</i>	291,404	238,888	52,516	-
<i>Investments</i>	125,210,026	22,490,916	102,719,110	-
Total Assets	153,672,351	28,024,602	125,533,718	114,031
Liabilities and Equity				
<i>Accounts Payable</i>	28,962	25,034		3,928
<i>Allocations Payable</i>	1,919,393	1,908,923	10,470	
<i>SBA PPP Loans Eligible for Forgiveness</i>	-	-	-	-
<i>Assets Held For Participating Agencies</i>	16,107,939	-	16,107,939	-
<i>Due To/From Affilites</i>	-	(396,434)	286,331	110,103
Net Assets - Equity	135,633,056	26,504,078	109,128,978	
Total Liabilities and Equity	153,689,350	28,041,601	125,533,718	114,031

Analysis of Total Asset Growth	Total Assets	Cumulative Growth	From Investment Strategy	From All Other Factors
Current Reporting Period YTD - 10.31.2021	153,672,351	68,601,890	45,081,061	23,520,829
As of June 30, 2021	143,089,541	58,019,080		
As of June 30, 2020	112,320,159	27,249,698		
As of June 30, 2019	105,421,720	20,351,259		
As of June 30, 2018	103,531,157	18,460,696		
As of June 30, 2017	96,897,859	11,827,398		
As of June 30, 2016	85,070,461	N/A		

JCP FY 2021-2022 (FEDERATION)
Administration and Fundraising Budget (Detail)

----- FEDERATION -----

		2020-2021 Budget	2020-2021 Actual (Unaudited)	2021-22 Budget Annual	2021-22 Budget YTD	2021-2022 Preliminary As of 10.31.2021	
INCOME							
Unrestricted Campaign Grant for Admin & Fundraising	N/A	450,000	450,000	500,000	166,667	166,667	
Unrestricted Campaign Grant for Programming	N/A	460,000	460,000	636,958	212,319	212,319	
SBA PPP Loan Forgiveness			-	57,000	19,000	19,000	
Lemsky Admin fee	10-3005	108,642	108,642	130,756	43,585	43,585	
Operating Endowment Fee	10-3005	90,535	90,535	108,963	36,321	36,321	
Corporate Sponsorship	10-3011	40,000	36,500	40,000	13,333	-	Cash Collected
Tributes	10-3111	6,500	8,291	5,000	1,667	1,131	Cash Collected
Event Income (Non-YAD) - A Taste of Israel	10-3132	30,000	6,272	30,000	10,000	-	
Miscellaneous Income (e.g. Donations, reimbursements, etc.)	10-3312	11,300	11,373	7,500	2,500	4,024	
Special funding - Yom Hashoah Program	10-3313	-	3,000	-	-	-	
YAD Event Income	32-3321	-	550	-	-	-	
Grinspoon Grant for PJ staff	???	1,200	-	1,200	400	-	
Meals Program Administrative Management Fee	10-3221	5,000	5,000	5,000	1,667	1,667	
Scholarship-Management fee	10-3219	1,000	1,000	1,000	333	333	
Hillel Management Fee	10-3220	15,000	15,000	15,000	5,000	5,000	
WAFJFS Endowment Marketing Fee	10-	15,000	15,000	15,000	5,000	5,000	
Prior Year Surplus	N/A	44,375	44,375	-	-	-	
Wish List Gift (2019) Community Wide Professional Development		-	-	10,000	3,333	3,333	
TOTAL REVENUE		1,278,552	1,255,538	1,563,377	521,126	495,047	
Personnel							
Salaries	10-5011	706,488	654,367	914,714	304,905	252,410	
Federal and State Payroll Taxes	10-5013	56,003	43,440	70,433	23,478	18,165	
Medical, Dental, Disability, Life Ins (Assumes 10% Increase)	10-5111	59,773	49,225	64,707	21,569	12,342	
Pension Plan	10-5112	37,210	34,963	39,779	13,260	12,445	
		859,474	781,995	1,089,633	363,211	295,362	
PROFESSIONAL DEVELOPMENT							
Conferences and Meetings	10-5411	10,000	624	15,000	5,000	396	
SUPPLIES AND PRINTING							
Office Supplies & General Printing (Letterhead, envelopes, etc.)	10-5211	11,000	8,731	11,000	3,667	4,867	
Computer Maintenance	10-5214	2,750	5,521	2,750	917	2,736	
JFNA CRM Fees		11,000	28,757	11,000	3,667	-	
Software Licenses & Outsourced Report Writing	10-5212	12,500	9,758	12,500	4,167	11,880	
Printer Contracts, monthly fees& Maintenance	10-5213	5,800	7,524	5,800	1,933	2,637	
		43,050	60,291	43,050	14,350	22,120	
OCCUPANCY							
MJCC Occupancy	10-5311	52,000	50,224	52,000	17,333	16,736	
Insurance	10-5312	9,300	9,068	9,300	3,100	3,392	
Controlled Access fees and maintenance	10-5510	1,050	585	1,050	350	-	
		62,350	59,877	62,350	20,783	20,128	
TELEPHONE, POSTAGE, INTERNET (65/35)							
Telephone	10-5511	3,500	3,310	3,500	1,167	839	
Postage	10-5512	6,200	8,718	6,200	2,067	1,000	
Internet & Website	10-5519	5,500	3,089	5,500	1,833	-	
		15,200	15,117	15,200	5,067	1,839	
Marketing (General Branding)							
Advertising	10-5414	5,000	3,606	5,000	1,667	2,108	
Annual Report (including design, printing and mailing)	10-5612	7,500	10,000	7,500	2,500	-	
2 Newsletters (including design, printing and mailing)	10-5417	4,500	2,049	4,500	1,500	-	
Marketing Retainers	10-5413	24,400	30,000	30,000	10,000	11,950	
JFS Marketing	10-6019	-	-	15,000	5,000	-	
		41,400	45,655	62,000	20,667	14,058	
Fundraising / Campaign/LOJ/Super Sunday/ETC	15-XXXX	65,800	77,537	65,800	21,933	26,062	
FedLed and all related costs including marketing, printing, etc.							
Engagement Programming	32-6103	2,500	8,229	2,500	833	1,633	
		2,500	8,229	2,500	833	1,633	
Programming and Community Impact (includes marketing)							
Costs for Administering Grants (copying, meeting expense - i.e., Food)	37-6200	1,000	-	1,000	333	-	
Task Forces (Senior Services, Teen Professionals, Special Needs ,etc.)	37-6201	1,000	-	1,000	333	-	
Lion of Judah (Programming)		-	-	8,323	2,774	2,774	
Holocaust Remembrance	37-6202	7,500	11,779	13,324	4,441	-	
Newcomers	37-6203	2,000	(800)	2,000	667	531	
Israel Advocacy (mostly marketing and possibly a program)	37-6204	2,000	1,552	2,000	667	-	
CRC - dues for Israel Action Network, JCPA, interfaith activities, etc.	37-5635	5,000	21	5,000	1,667	-	
General Program expense	37-6205	7,500	12,093	7,500	2,500	6,231	
Leadership Development	37-????	-	-	10,000	3,333	2,859	
Isolated Seniors Program	37-4521	11,000	10,626	11,000	3,667	3,409	
A Taste of Israel	37-6211	35,000	19,062	35,000	11,667	574	
		72,000	54,333	96,147	32,049	16,378	
Leadership Development (including General Assembly)	10-5622	2,000	6,178	15,000	5,000	-	
OTHER EXPENSE							
Annual Meeting	10-5611	1,500	2,760	1,500	500	164	
Auditing	10-5613	21,000	24,514	21,000	7,000	-	
Dues and Subscriptions	10-5619	2,000	823	2,000	667	363	
Capital Reserve/Community Ed	10-5630	10,000	-	10,000	3,333	-	
Bank Fees/Credit Card	10-5513	14,000	10,055	14,000	4,667	2,055	
Miscellaneous	10-5627	2,000	332	2,000	667	104	
Endowment Support	10-5633	4,500	8,151	4,500	1,500	2,717	
Office Enhancements	10-5317	2,500	-	2,500	833	-	
Worker's Compensation	10-5015	2,500	2,006	2,300	767	711	
WTD / Contract Acctg / Retirement Plan Services	10-5016	18,000	19,652	19,000	6,333	6,609	
Recruiting	10-5412	-	9,439	-	-	-	
Community Participation and Outreach (Tables, Ads, Etc)	10-5520	7,500	2,572	7,500	2,500	3,150	
		85,500	80,304	86,300	28,767	15,873	
TOTAL ADMINISTRATIVE EXPENSES		1,259,274	1,190,140	1,552,980	517,660	413,849	
Net Surplus/(Deficit)		19,278	65,398	10,397	3,466	81,198	

JCP FY 2021-2022 (FOUNDATION)
Administration and Fundraising Budget (Detail)

		2020-2021 Budget	2020-2021 Actual (Unaudited)	2021-2022 Budget	2021-2022 Budget YTD	2021-22 Preliminary As of 10.31.21
INCOME						
Interest Income		3,500	5,645	3,500	1,167	2,199
Fee Income - DA		275,000	303,924	295,000	98,333	119,509
Fee Income Designated		21,000	34,890	30,000	10,000	20,036
Fee Income Agency		27,750	33,468	30,000	10,000	1,712
Fee income - Trust		-	-	-	-	-
Fee Income - Support Income		65,750	68,220	66,000	22,000	20,732
Agency Participation		30,000	44,380	44,380	14,793	-
Corporate Sponsorships		5,000	5,000	5,000	1,667	-
B'nai Tzedek		15,000	16,792	15,500	5,167	-
Legacy Society		2,500	2,500	2,500	833	-
Operating Endowmnt		58,000	61,701	60,000	20,000	20,110
Contributions		15,000	18,962	15,000	5,000	400
Prior Year surplus		26,120	26,120	-	-	-
IRS Refund of UBTI		-	719	-	-	-
SBA PPP Loan Forgiveness		-	-	58,800	19,600	19,600
TOTAL REVENUE		544,620	622,321	625,680	208,560	204,298
Personnel						
Salaries	40-5011	307,735	331,223	366,083	122,028	125,483
Federal and State Payroll Taxes	40-5013	23,849	21,817	28,371	9,457	8,142
Worker's Compensation	40-5015	1,500	1,500	1,150	383	383
Medical,Dental,Disability,Life Ins (Assumes	40-5111	17,384	14,211	16,429	5,476	4,982
Pension Plan	40-5112	16,263	19,477	21,048	7,016	7,473
WTD / Contract Acctg / Retirement Plan Sei	40-5016	18,000	19,453	19,000	6,333	6,359
		384,731	407,681	452,081	150,694	152,822
PROFESSIONAL DEVELOPMENT						
Conferences and Meetings	40-5411	5,000	605	7,500	2,500	159
SUPPLIES AND PRINTING (65/35)						
Office Supplies & General Printing (Letter	40-5211	6,000	4,655	7,000	2,333	2,910
Computer Maintenance	40-5214	1,500	4,085	1,500	500	1,374
Software Licenses & Outsourced Report '	40-5212	27,500	51,801	37,500	12,500	21,664
Printer Contracts, monthly fees& Maintainer	40-5213	3,100	4,150	4,000	1,333	1,421
		38,100	64,691	50,000	16,667	27,369
OCCUPANCY						
MJCC Occupancy	40-5311	7,900	7,942	8,000	2,667	2,648
Insurance	40-5312	5,000	5,080	5,000	1,667	1,826
Controlled Access fees and maintenance	40-5510	600	315	600	200	-
		13,500	13,337	13,600	4,533	4,474
TELEPHONE, POSTAGE, INTERNET (65/35)						
Telephone	40-5511	1,700	1,349	2,000	667	452
Postage	40-5512	3,300	4,738	3,300	1,100	739
Internet & Website	40-5519	6,300	952	10,000	3,333	-
		11,300	7,039	15,300	5,100	1,191
Marketing (General Branding 65/35) - Matt						
Advertising (e.g. 4 full page ads in HW)	40-5414	2,750	3,388	3,000	1,000	35
Annual Report (including design, printing	40-5612	4,000	5,000	4,000	1,333	-
2 Newsletters (including design, printing €	40-5417	1,800	898	2,000	667	-
Retainers		-	-	-	-	1,050
		8,550	9,286	9,000	3,000	1,085
Fundraising - MJF and JFOM						
Marketing	40-6018	4,500	1,646	10,000	3,333	441
Events (includes Outsourcing Coordinatic	40-4125	2,500	-	2,500	833	-
					-	
Donor Cultivation (lunches/coffee)	40-6101	1,000	880	1,000	333	426
General Meeting expense (e.g. food for p	40-6102	500	-	500	167	1,000
		8,500	2,526	14,000	4,667	1,867
Programming and Community Impact (includes marketing)* Bluma						
		-	-	-	-	-
Professional Advisors	40-6207	4,500	2,273	6,500	2,167	30
B'nai Tzedek	40-4374	15,000	16,792	15,000	5,000	-
JFOM 25th Anniversary	40-6212	17,500	16,103	-	-	-
Other Programming	40-6500	-	1,400	-	-	-
		37,000	36,568	21,500	7,167	30
Leadership Development (including Gener€	40-5622	1,500	96	1,500	500	-
OTHER EXPENSE						
Annual Meeting	40-5611	1,500	1,130	1,500	500	8
Auditing	40-5613	20,000	23,035	21,000	7,000	
Dues and Subscriptions	40-5619	1,500	1,624	1,500	500	196
Capital Reserve/Community Ed		-	-	-	-	
Bank Fees/Credit Card	40-5513	1,200	1,921	2,000	667	561
Miscellaneous	40-5627	1,500	172	1,500	500	-
Match for New DA Funds	40-????	6,000	3,500	6,000	2,000	-
Community Participation and Outreach (Tak	40-5520	1,200	100	1,500	500	850
		32,900	31,482	35,000	11,667	1,615
TOTAL ADMINISTRATIVE EXPENSES		541,081	573,311	619,481	206,494	190,612
Net Surplus/(Deficit)		3,539	49,010	6,199	2,066	13,686