

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2019

Open to Public Inspection

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

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

A For the 2019 calendar year, or tax year beginning OCT 1, 2019 and ending SEP 30, 2020

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
126 HIGH STREET 3 FL

City or town, state or province, country, and ZIP or foreign postal code
BOSTON, MA 02110

F Name and address of principal officer: **JONATHAN DUDLEY
SAME AS C ABOVE**

D Employer identification number

04-2104347

E Telephone number
617-457-8662

G Gross receipts \$ **2,400,048.**

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527J Website: **WWW.JCRCBOSTON.ORG**K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ OtherL Year of formation: **1944** M State of legal domicile: **MA****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: REPRESENTATIVE VOICE OF THE ORGANIZED JEWISH COMMUNITY IN THE GREATER BOSTON AREA.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 24
	4	Number of independent voting members of the governing body (Part VI, line 1b) 24
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a) 21
	6	Total number of volunteers (estimate if necessary) 300
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, line 39 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 2,502,995.
	9	Program service revenue (Part VIII, line 2g) 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 6,674.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 2,509,669.
	Expenses	13
14		Benefits paid to or for members (Part IX, column (A), line 4) 0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 1,718,851.
16a		Professional fundraising fees (Part IX, column (A), line 11e) 0.
b		Total fundraising expenses (Part IX, column (D), line 25) 201,298.
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 824,491.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 2,543,342.
19		Revenue less expenses. Subtract line 18 from line 12 -33,673.
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 1,210,848.
	21	Total liabilities (Part X, line 26) 248,793.
	22	Net assets or fund balances. Subtract line 21 from line 20 962,055.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	JONATHAN DUDLEY, DIRECTOR OF FINANCE & ADMIN Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	ALISON JOHNSON, CPA	ALISON JOHNSON, CPA	06/22/21		P01526964
	Firm's name KEVIN P MARTIN & ASSOCIATES, P.C.	Firm's EIN 04-3097400			
	Firm's address 10 FORBES ROAD BRAINTREE, MA 02184	Phone no. (781) 380-3520			

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒ **X**

1 Briefly describe the organization's mission:
REPRESENTATIVE VOICE OF THE ORGANIZED JEWISH COMMUNITY IN THE GREATER BOSTON AREA.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **1,861,137.** including grants of \$) (Revenue \$)
IN PURSUIT OF ITS GOALS, THE COUNCIL PURSUES AN ACTION AGENDA BY FORGING COLLABORATIVE PARTNERSHIPS WITHIN THE JEWISH COMMUNITY; AND BETWEEN THE JEWISH COMMUNITY AND THE BROADER SOCIETY. TO THIS END, THE COUNCIL EDUCATES, ASSISTS AND ENABLES THE JEWISH COMMUNITY TO PURSUE SOCIAL JUSTICE. THE COUNCIL ADVOCATES ON ISSUES OF JEWISH COMMUNAL CONCERN. THE COUNCIL BUILDS COALITIONS FOR EFFECTIVE ACTION AND OPPORTUNITIES FOR COMMUNITY INVOLVEMENT AND CONVENES THE COMMUNITY IN TIMES OF CRISIS, CELEBRATION AND COMMEMORATION.

THESE PURPOSES ARE ACCOMPLISHED THROUGH THE FOLLOWING PROGRAM ACTIVITIES:

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **1,861,137.**

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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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		X
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
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 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 Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) 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):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
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	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
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	X
35a 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 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?	38	X

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

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	13
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
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 21		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on 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		X
b If "Yes," enter the name of the foreign country			
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

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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 on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

Section 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 24		
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 on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 24		
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		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	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	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	X	
b Other officers or key employees of the organization	15b	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **▶ MA**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
JONATHAN DUDLEY - 617-457-8600
126 HIGH STREET, BOSTON, MA 02110

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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 (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JEREMY BURTON EXECUTIVE DIRECTOR	35.00			X				213,835.	0.	16,408.
(2) NAHMA NADICH DEPUTY DIRECTOR	35.00					X		167,621.	0.	8,643.
(3) TAMAR DAVIS GALPER CHIEF DEVELOPMENT OFF (UNT 07/20)	35.00					X		123,657.	0.	3,804.
(4) JONATHAN DUDLEY DIR OF FIN & ADMIN	35.00			X				99,361.	0.	12,716.
(5) STACEY BLOOM PRESIDENT	5.00	X		X				0.	0.	0.
(6) SCOTT GILEFSKY VICE PRESIDENT	5.00	X		X				0.	0.	0.
(7) SAMUEL GECHTER VICE PRESIDENT	5.00	X		X				0.	0.	0.
(8) MARK FRIEDMAN TREASURER	5.00	X		X				0.	0.	0.
(9) FRANK LITWIN ASSISTANT TREASURER	5.00	X		X				0.	0.	0.
(10) SAMANTHA JOSEPH SECRETARY	5.00	X		X				0.	0.	0.
(11) MARGIE ROSS DECTER ASSISTANT SECRETARY	5.00	X		X				0.	0.	0.
(12) DEBBIE ISAACSON DIRECTOR	5.00	X						0.	0.	0.
(13) ALEX GOLDSTEIN DIRECTOR	5.00	X						0.	0.	0.
(14) FREDIE KAY DIRECTOR	5.00	X						0.	0.	0.
(15) AMIEL WEINSTOCK DIRECTOR	5.00	X						0.	0.	0.
(16) DAVID RONTAL DIRECTOR	5.00	X						0.	0.	0.
(17) ANDREW ZELERMYER DIRECTOR	5.00	X						0.	0.	0.

**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

Form 990 (2019)

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JONATHAN KLEIN DIRECTOR	5.00	X						0.	0.	0.
(19) JOSEF BLUMENFELD DIRECTOR	5.00	X						0.	0.	0.
(20) LEAH ROBINS DIRECTOR	5.00	X						0.	0.	0.
(21) NATHAN ROTHSTEIN DIRECTOR	5.00	X						0.	0.	0.
(22) NICOLE GANN DIRECTOR	5.00	X						0.	0.	0.
(23) CLAUDIA KREIMAN DIRECTOR	5.00	X						0.	0.	0.
(24) CRAIG SLATER DIRECTOR	5.00	X						0.	0.	0.
(25) KATHY WEINMAN DIRECTOR	5.00	X						0.	0.	0.
(26) LON POVICH DIRECTOR	5.00	X						0.	0.	0.
1b Subtotal								604,474.	0.	41,571.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								604,474.	0.	41,571.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **3**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2019)

Form 990

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
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**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

Form 990 (2019)

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Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	2,392,739.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			7,309.			7,309.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	(ii) Personal			
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other			
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			2,400,048.	0.	0.	7,309.	

**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

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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 ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	368,793.	315,576.	20,284.	32,933.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,064,113.	910,562.	58,526.	95,025.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	41,709.	35,690.	2,294.	3,725.
9 Other employee benefits	170,489.	145,888.	9,376.	15,225.
10 Payroll taxes	100,267.	85,798.	5,515.	8,954.
11 Fees for services (nonemployees):				
a Management				
b Legal	58,087.		58,087.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	126,194.	85,802.	29,619.	10,773.
12 Advertising and promotion				
13 Office expenses	57,481.	25,463.	9,876.	22,142.
14 Information technology	37,392.	25,063.	9,031.	3,298.
15 Royalties				
16 Occupancy	142,501.	121,126.	14,250.	7,125.
17 Travel	86,838.	84,819.	1,468.	551.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	8,479.	6,483.	1,943.	53.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	13,024.	10,419.	1,954.	651.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MEALS	6,558.	3,348.	2,784.	426.
b STAFF TRAINING	5,729.	4,500.	812.	417.
c DISCOUNT ON NOTE PAYABLE	3,073.		3,073.	
d EVENT SPONSORSHIPS	600.	600.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	2,291,327.	1,861,137.	228,892.	201,298.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

Form 990 (2019)

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	1,001,393.	2	1,007,862.
	3 Pledges and grants receivable, net	20,011.	3	307,278.
	4 Accounts receivable, net		4	1,004.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	153,969.	7	153,969.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	35,475.	9	17,253.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,210,848.	16	1,487,366.	
Liabilities	17 Accounts payable and accrued expenses	124,633.	17	121,690.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	124,160.	24	141,022.
	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	0.	25	311,955.
	26 Total liabilities. Add lines 17 through 25	248,793.	26	574,667.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> X and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	450,044.	27	348,668.
	28 Net assets with donor restrictions	512,011.	28	564,031.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	962,055.	32	912,699.
	33 Total liabilities and net assets/fund balances	1,210,848.	33	1,487,366.

Form **990** (2019)

**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,400,048.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,291,327.
3	Revenue less expenses. Subtract line 2 from line 1	3	108,721.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	962,055.
5	Net unrealized gains (losses) on investments	5	-3,891.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-154,186.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	912,699.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form **990** (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization **JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

Employer identification number
04-2104347

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

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

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

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

JEWISH COMMUNITY RELATIONS COUNCIL

Schedule A (Form 990 or 990-EZ) 2019 OF GREATER BOSTON, INC.

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,703,269.	2,535,435.	2,775,630.	2,502,995.	2,392,739.	12,910,068.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2,703,269.	2,535,435.	2,775,630.	2,502,995.	2,392,739.	12,910,068.
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)						198,680.
6 Public support. Subtract line 5 from line 4.						12,711,388.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	2,703,269.	2,535,435.	2,775,630.	2,502,995.	2,392,739.	12,910,068.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,873.	6,346.	7,307.	6,674.	7,309.	34,509.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	52,823.					52,823.
11 Total support. Add lines 7 through 10						12,997,400.
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	97.80 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	99.19 %
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2018. 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		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2019. 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		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
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		<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2019

JEWISH COMMUNITY RELATIONS COUNCIL

Schedule A (Form 990 or 990-EZ) 2019 OF GREATER BOSTON, INC.

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

JEWISH COMMUNITY RELATIONS COUNCIL

Schedule A (Form 990 or 990-EZ) 2019 **OF GREATER BOSTON, INC.**

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Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

JEWISH COMMUNITY RELATIONS COUNCIL

Schedule A (Form 990 or 990-EZ) 2019 OF GREATER BOSTON, INC.

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990 or 990-EZ) 2019

JEWISH COMMUNITY RELATIONS COUNCIL

Schedule A (Form 990 or 990-EZ) 2019 OF GREATER BOSTON, INC.

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Schedule A (Form 990 or 990-EZ) 2019

JEWISH COMMUNITY RELATIONS COUNCIL

Schedule A (Form 990 or 990-EZ) 2019 **OF GREATER BOSTON, INC.**

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

DISCOUNT ON NOTE PAYABLE

2015 AMOUNT: \$ 52,823.

Schedule A	Identification of Excess Contributions Included on Part II, Line 5	2019
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** Do Not File **
*** Not Open to Public Inspection ***

Contributor's Name	Total Contributions	Excess Contributions
KRUPP FAMILY FOUNDATION	298,524.	38,576.
LESLEY AND BENJAMIN INKER FAMILY FUND	330,000.	70,052.
THE KLARMAN FAMILY FOUNDATION	350,000.	90,052.
Total Excess Contributions to Schedule A, Part II, Line 5		198,680.

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

OMB No. 1545-0047

2019

Name of the organization

JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.

Employer identification number

04-2104347

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't 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 doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.	Employer identification number 04-2104347
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	COMBINED JEWISH PHILANTHROPIES OF GREATER BOSTON 126 HIGH STREET BOSTON, MA 02110	\$ 1,816,209.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	THE KLARMAN FAMILY FOUNDATION P.O. BOX 171627 BOSTON, MA 02117	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	LESLEY INKER 15 CHATHAM STREET BROOKLINE, MA 02446	\$ 85,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

04-2104347

Part II

[illegible]

Name of organization JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.	Employer identification number 04-2104347
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for 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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

**Open to Public
Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.	Employer identification number	04-2104347
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ \$

3 Volunteer hours for political campaign activities ▶

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities ▶ \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b ▶ \$

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990 or 990-EZ) 2019

LHA

932041 11-26-19

JEWISH COMMUNITY RELATIONS COUNCIL

Schedule C (Form 990 or 990-EZ) 2019 OF GREATER BOSTON, INC.

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Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)		18,000.													
c Total lobbying expenditures (add lines 1a and 1b)		18,000.													
d Other exempt purpose expenditures		2,273,327.													
e Total exempt purpose expenditures (add lines 1c and 1d)		2,291,327.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		264,566.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		66,142.													
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount	283,083.	286,736.	277,167.	264,566.	1,111,552.
b Lobbying ceiling amount (150% of line 2a, column(e))					1,667,328.
c Total lobbying expenditures	24,000.	35,058.	16,000.	18,000.	93,058.
d Grassroots nontaxable amount	70,771.	71,684.	69,292.	66,142.	277,889.
e Grassroots ceiling amount (150% of line 2d, column (e))					416,834.
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2019

04-2104347 Page 3

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.

Employer identification number
04-2104347

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

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

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2019

**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

Schedule D (Form 990) 2019

04-2104347 Page **2**

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- | | |
|---|--|
| a <input type="checkbox"/> Public exhibition | d <input type="checkbox"/> Loan or exchange program |
| b <input type="checkbox"/> Scholarly research | e <input type="checkbox"/> Other _____ |
| c <input type="checkbox"/> Preservation for future generations | |
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a** Board designated or quasi-endowment ▶ _____ %
- b** Permanent endowment ▶ _____ %
- c** Term endowment ▶ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

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

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ **0.**

Schedule D (Form 990) 2019

**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

Schedule D (Form 990) 2019

04-2104347 Page **3**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
1.	
(1) Federal income taxes	
(2) NOTE PAYABLE - PAYCHECK PROTECTION	
(3) PROGRAM	311,955.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	311,955.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☐

Schedule D (Form 990) 2019

Schedule D (Form 990) 2019

Part XI	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
---------	---

1	Total revenue, gains, and other support per audited financial statements	1	2,485,982.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	- 3,891.
b	Donated services and use of facilities	2b	89,825.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	85,934.
3	Subtract line 2e from line 1	3	2,400,048.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,400,048.

1	Total expenses and losses per audited financial statements	1	2,381,152.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	89,825.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	89,825.
3	Subtract line 2e from line 1	3	2,291,327.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	2,291,327.

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**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

Employer identification number

04-2104347

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

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

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

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

Yes No

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

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

Schedule J (Form 990) 2019

Schedule J (Form 990) 2019

Page 2

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 aren't listed on Form 990, Part VII.

[illegible]

Part III	Supplemental Information
-----------------	---------------------------------

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.

Employer identification number
04-2104347

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SOCIAL JUSTICE - THE COUNCIL WORKS TO ENGAGE MEMBERS OF BOSTON'S JEWISH
COMMUNITY IN THE WORK OF SOCIAL JUSTICE THROUGH COMMUNITY SERVICE AND
COMMUNITY ORGANIZING, IN PARTNERSHIP WITH OTHER FAITH COMMUNITIES AND A
RANGE OF COMMUNITY BASED NONPROFITS. THE FOUR SOCIAL JUSTICE PROGRAM
AREAS ARE: THE GREATER BOSTON JEWISH COALITION FOR LITERACY, WHICH
MOBILIZES HUNDREDS OF VOLUNTEERS TO PROVIDE WEEKLY TUTORING TO
ELEMENTARY SCHOOL CHILDREN IN UNDER RESOURCED URBAN ELEMENTARY SCHOOLS;
TELEM, A TEEN SERVICE LEARNING PROGRAM WHICH ENGAGES OVER 900 MIDDLE
AND HIGH SCHOOL STUDENTS IN ONGOING COMMUNITY SERVICE (CONNECTED WITH
SPECIALLY PREPARED CURRICULA); REACHOUT!, WHICH ENGAGES YOUNG ADULTS IN
SERVICE, FOSTERS THEIR LEADERSHIP AND BUILDS A COHESIVE COMMUNITY;
SYNAGOGUE ORGANIZING, WHICH INVOLVES LEADERS FROM AREA SYNAGOGUES IN
ORGANIZING AND ADVOCACY IN THE PUBLIC ARENA. THE COUNCIL COLLABORATES
CLOSELY WITH THE GREATER BOSTON INTERFAITH ORGANIZATION IN GRASSROOTS
COMMUNITY ORGANIZING.

THE COUNCIL ALSO PROVIDES HOLOCAUST PROGRAMMING AND EDUCATION, IN
CONJUNCTION WITH THE NEW ENGLAND HOLOCAUST MEMORIAL.

ISRAEL ENGAGEMENT - JCRC IS COMMITTED TO ENGAGING WITH PEOPLE FROM
DIVERSE BACKGROUNDS TO FOSTER CIVIL DIALOGUE AND BUILD SUPPORT FOR
ISRAEL, THE NATIONAL HOMELAND OF THE JEWISH PEOPLE. THE COUNCIL PURSUES
THESE GOALS BY ENGAGING IN WORK SUCH AS COMMUNITY EDUCATION,
CULTIVATING RELATIONSHIPS THROUGHOUT GREATER BOSTON, LEADING STUDY
TOURS TO ISRAEL WITH COMMUNITY LEADERS AND SUPPORTING NATIONAL EFFORTS

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

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

Name of the organization	JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.	Employer identification number	04-2104347
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THROUGH OUR PARTNERSHIPS WITH THE JEWISH COUNCIL FOR PUBLIC AFFAIRS.

STUDY TOUR PARTICIPANTS ARE STRATEGICALLY SELECTED INFLUENTIAL LEADERS,
INCLUDING CLERGY AND ELECTED OFFICIALS.

GOVERNMENT AFFAIRS - WORKING TOGETHER WITH THE MASSACHUSETTS

ASSOCIATION OF JEWISH FEDERATIONS (MAJF), THE COUNCIL BRINGS TOGETHER
BROAD COALITIONS OF JEWISH AGENCIES, ORGANIZATIONS AND INDIVIDUALS, TO
ADVOCATE FOR COMPASSIONATE PUBLIC POLICIES AND ADEQUATE FUNDING TO
ASSIST THOSE MOST IN NEED AND IMPROVE THE QUALITY OF LIFE FOR ALL.

THROUGH SUCCESSFUL COLLABORATIONS WITH A VARIETY OF ADVOCACY
ORGANIZATIONS IN THE BROADER COMMUNITY, THE COUNCIL MULTIPLIES ITS
IMPACT AND THE REACH OF ITS CONTACTS AND FOSTERS AND DEVELOPS
RELATIONSHIPS WITH GOVERNMENTAL OFFICIALS AT THE FEDERAL, STATE AND
LOCAL LEVELS IN ORDER TO ACHIEVE POLICY SUCCESSES IN THE BUDGETARY,
ADMINISTRATIVE AND LEGISLATIVE ARENAS.

FORM 990, PART VI, SECTION A, LINE 4:

THE ORGANIZATION AMENDED IT'S BYLAWS DURING THE FISCAL YEAR ENDED SEPTEMBER
30TH, 2020. THE ORGANIZATION REDUCED THE NUMBER OF BOARD MEMBERS FROM A
RANGE OF 28-38 PREVIOUSLY TO A NEW REQUIRED RANGE OF 15-25 MEMBERS.

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

THE RETURN IS REVIEWED WITH THE DIRECTOR OF FINANCE & ADMINISTRATION AND
THE FINANCE COMMITTEE PRIOR TO APPROVAL AND SUBMISSION.

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

THE ORGANIZATION ANNUALLY DISCLOSES ANY CONFLICT OF INTEREST AND REQUIRES
APPROVAL PRIOR TO ACTIONS.

Name of the organization JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.

Employer identification number
04-2104347

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

ALL COMPENSATION IS APPROVED BY THE BOARD COMPENSATION COMMITTEE ON AN
ANNUAL BASIS WITH REASONABLE AND COMPARABLE COMPENSATION CONSIDERED.

FORM 990, PART VI, SECTION C, LINE 19:

UPON WRITTEN REQUEST AND ON STATE GOVERNMENT WEBSITES.

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

OMB No. 1545-0047

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.	Taxpayer identification number (TIN) 04-2104347
	Number, street, and room or suite no. If a P.O. box, see instructions. 126 HIGH STREET, NO. 3 FL	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BOSTON, MA 02110	

Enter the Return Code for the return that this application is for (file a separate application for each return)

0	1
---	---

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

JONATHAN DUDLEY

- The books are in the care of ► **126 HIGH STREET - BOSTON, MA 02110**
Telephone No. ► **617-457-8600** Fax No. ► **617-457-8600**
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **AUGUST 16, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year or
► ☒ tax year beginning **OCT 1, 2019**, and ending **SEP 30, 2020**.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

TAX RETURN FILING INSTRUCTIONS

MASSACHUSETTS FORM PC

FOR THE YEAR ENDING

September 30, 2020

Prepared for	Jewish Community Relations Council of Greater Boston, Inc. 126 High Street No. 3 Fl Boston, MA 02110
Prepared by	Kevin P Martin & Associates, P.C. 10 Forbes Road Braintree, MA 02184
Amount due or refund	Balance due of \$500.00
Make check payable to	Not Applicable
Mail tax return and check (if applicable) to	Non-Profit Org/Public Charities Div Office of the Attorney General One Ashburton Place Boston, MA 02108
Return must be mailed on or before	August 16, 2021
Special Instructions	<p>The report should be signed and dated by the authorized individual(s).</p> <p>Payment for the balance due must be made electronically via the Commonwealth of Massachusetts website at:</p> <p>Https://www.paybill.com/maagocharities</p> <p>All the necessary attachments should be included with Form PC before filing.</p>

**THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
NON-PROFIT ORGANIZATIONS/PUBLIC CHARITIES DIVISION
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108**

(617) 727-2200, ext. 2101
www.mass.gov/ago/charities

Form PC

Report for the Fiscal Period: 10/01/19 to 09/30/20Attorney General's Account #: 004769Federal ID #: 04-2104347

Electronic Payment Confirmation #: _____

*Attach printout of electronic payment confirmation.*When did the organization first engage in
charitable work in Massachusetts?01/01/1944Has the organization applied for or been granted
IRS tax exempt status?☒ Yes ☐ NoIf yes, date of application **OR** date of determination letter:01/01/1944

IRS Exemption under 501(c):

3If exempt under 501(c), are contributions to the organization
tax deductible as charitable contributions?☒ Yes ☐ No**Check all items attached
(if applicable)**

- ☒ Filing Fee or Printout of
Electronic Payment
Confirmation
- ☒ Copy of IRS Return
- ☒ Audited Financial
Statements/Review
- ☒ Amended Articles/
By-Laws
- ☒ Schedule A-1
- ☒ Schedule A-2
- ☐ Schedule RO
- ☐ Schedule VCO
- ☐ Probate Account

Organization DataName: JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.Mailing Address: 126 HIGH STREET, NO. 3 FLCity: BOSTON State: MA ZIP: 02110Phone Number: 617-457-8662 Fax Number: 617-988-6255Email: JDUDLEY@JCRCBOSTON.ORG Website: WWW.JCRCBOSTON.ORG

In the table below, please enter the appropriate codes from the corresponding tables found in the instructions.
Enter **up to 2** codes from Table 3 for your organization's main purpose(s)

Category	Code	Category	Code
County (Table 1)	13	Organization Purpose Code 1	61
Type of Organization (Table 2)	18	Organization Purpose Code 2	

Please check box if final return prior to dissolution: ☐

Office Use Only: Payment Received

**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

04-2104347

All questions must be completed in their entirety whether or not similar questions are answered in an attached federal form. See instructions and definition section for guidance.

1. On what date was the organization created? 01/01/1944

2. Where was the organization created? MASSACHUSETTS

3. What is the form of organization? (check one)

Corporation <input checked="" type="checkbox"/>	Testamentary Trust <input type="checkbox"/>
Unincorporated Association <input type="checkbox"/>	Inter Vivos Trust <input type="checkbox"/>

Other (please describe): _____

4. Was your organization related to any other organization(s) during the reporting year (see definition "Related Organization")? *If yes, please complete the Schedule RO on pages 13 and 14.* ☐ Yes ☒ No

5. Enter your summary of financial data:

	Financial Data	Amounts
A.	Contributions, gifts, grants, and similar amounts received	2,392,739.
B.	Gross support and revenue	2,400,048.
C.	Program services and similar amounts paid out	1,861,137.
D.	Fundraising expenses	201,298.
E.	Management and general expenses	228,892.
F.	Payments to affiliates	0.
G.	Total expenses	2,291,327.
H.	Net assets or fund balances at the end of the year	912,699.

6. List the total compensation you provided to your five highest paid employees:

	Name/Title	Hrs/ Week	Salary and Other Income	Benefit Plans	Other Compensation
1.	JEREMY BURTON EXECUTIVE DIRECTOR	35.00	217,641.	30,626.	0.
2.	NAHMA NADICH DEPUTY DIRECTOR	35.00	164,296.	13,522.	0.
3.	TAMAR DAVIS GALPER CHIEF DEVELOPMENT OFFICER	35.00	112,479.	4,499.	0.
4.	AARON AGULNEK DIRECTOR OF GOVERNMENT AFFAIRS	35.00	107,418.	23,179.	0.
5.	JONATHAN DUDLEY DIRECTOR OF FINANCE AND ADMIN	35.00	104,873.	15,653.	0.

7. Was any compensation provided to any of the individuals listed in question 6 above which was not quantified in your response to 6? *If yes, please provide explanation (attach separate sheet).* ☐ Yes ☒ No

**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

04-2104347

8. List the name, amount of compensation paid, and the nature of services rendered by each of the organization's five highest paid consultants providing professional services (e.g. attorneys, architects, accountants, management companies, investment advisors, professional solicitors, professional fundraising counsel).

	Name/Title	Amount of Compensation	Type(s) of Service
1.	CRAFTSMAN TECHNOLOGY GROUP LLC	65,000.	TECHNOLOGY SERVICES
2.	NAVITANCE LLC	45,787.	ACCOUNTING/CFO SERVICES
3.	ELLEN KAYE	23,755.	EVENT PLANNING
4.	CHARLES GROUP CONSULTING	18,000.	BUSINESS CONSULTING
5.	KEVIN P MARTIN & ASSOCIATES	13,102.	AUDIT/TAX SERVICES

9. Bank(s) in which the organization's funds are deposited (include bank addresses and phone number):

Bank	Address	Phone Number
CITIZENS BANK	53 STATE STREET, BOSTON, MA 02108	800-862-6200
BELMONT SAVINGS	2 LEONARD STREET, BELMONT, MA 02478	617-484-6700
PEOPLE'S UNITED BANK	425 BOYLSTON STREET, BOSTON, MA 02116	617-587-9803

10. What is the organization's accounting method? ☐ Cash ☒ Accrual

☐ Other (specify): _____

11. If organization's mailing address is a P.O. Box, list the organization's full street address:

Address: _____

City: _____ State: _____ ZIP Code: _____

12. Contact Person Name: JONATHAN DUDLEY

Street Address: 126 HIGH STREET

City: BOSTON State: MA ZIP Code: 02110

Phone Number: 617-457-8600

JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.

04-2104347

13. During the fiscal year reported here, did your organization solicit contributions or have funds solicited on its behalf? ☒ Yes ☐ No

14. At any time during the fiscal year following the year reported here, will your organization, or others acting on its behalf, solicit contributions? ☒ Yes ☐ No

If you answered yes to Question 13 or 14, you must complete Schedule A-1 and/or Schedule A-2 unless you are exempt from the solicitation certificate requirement.

15. If you are claiming an exemption from the solicitation certificate requirement, please indicate by checking the box to the right to identify which exemption applies to your organization.

a religious organization	<input type="checkbox"/>
an organization which: (a) does not raise more than \$5,000 during a calendar year OR does not receive contributions from more than ten persons during a calendar year; AND (b) carries out all of its activities, including fundraising, through unpaid volunteers. (The conditions at both (a) and (b) must be met for your organization to qualify for this exemption.)	<input type="checkbox"/>

16. Attach a list of names, addresses (street and/or mailing), and telephone numbers of other offices/chapters/branches/affiliates.

STATEMENT 1

17. Attach a list of names, titles, and addresses (street and/or mailing) of officers, directors, trustees, and the principal salaried executives of organization.

STATEMENT 2

18. Attach a list of names, titles, and addresses (street and/or mailing) of any individual(s) authorized to sign checks, and any individual(s) responsible for: custody of funds; distribution of funds; fundraising; and custody of financial records.

STATEMENT 3

19. Has this organization or any of its officers, directors, employees or fundraisers solicited funds in any other state? ☐ Yes ☒ No

If yes attach list of states where solicitation was conducted, including registered agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc.) of the solicitation conducted.

FORM PC	NAME, ADDRESS, PHONE OF OTHER OFFICES	STATEMENT	1
---------	---------------------------------------	-----------	---

NAME AND ADDRESS

PHONE NUMBER

N/A

FORM PC	OFFICERS, DIRECTORS, TRUSTEES AND EXECUTIVES	STATEMENT	2
---------	--	-----------	---

NAME AND ADDRESS

TITLE

JEREMY BURTON
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

EXECUTIVE DIRECTOR

JONATHAN DUDLEY
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

DIR OF FIN & ADMIN

SCOTT GILEFSKY
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

VICE PRESIDENT

MARK FRIEDMAN
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

TREASURER

STACEY BLOOM
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

PRESIDENT

FRANK LITWIN
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

ASSISTANT TREASURER

MARGIE ROSS DECTER
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

ASSISTANT SECRETARY

SAMUEL GECHTER
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

VICE PRESIDENT

SAMANTHA JOSEPH
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

SECRETARY

DEBBIE ISAACSON 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
ALEX GOLDSTEIN 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
FREDIE KAY 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
AMIEL WEINSTOCK 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
DAVID RONTAL 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
ANDREW ZELERMYER 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
JONATHAN KLEIN 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
JOSEF BLUMENFELD 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
LEAH ROBINS 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
NATHAN ROTHSTEIN 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
NICOLE GANN 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
CLAUDIA KREIMAN 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
CRAIG SLATER 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR
KATHY WEINMAN 126 HIGH STREET, NO. 3 FL BOSTON, MA 02110	DIRECTOR

LON POVICH
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

DIRECTOR

ADAM SUTTIN
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

DIRECTOR

RABBI LAURA ABRASLEY
126 HIGH STREET, NO. 3 FL
BOSTON, MA 02110

DIRECTOR

FORM PC

PAGE 4, LINE 18

STATEMENT 3

NAME AND ADDRESSAREA OF RESPONSIBILITY

JONATHAN DUDLEY
126 HIGH STREET
BOSTON, MA 02110

RESPONSIBLE FOR CUSTODY OF FUNDS

JONATHAN DUDLEY
126 HIGH STREET
BOSTON, MA 02110

RESPONSIBLE FOR DISTRIBUTION OF FUNDS

TAMAR DAVIS GALPER
126 HIGH STREET
BOSTON, MA 02110

RESPONSIBLE FOR FUNDRAISING

JONATHAN DUDLEY
126 HIGH STREET
BOSTON, MA 02110

CUSTODY OF FINANCIAL RECORDS

JEREMY BURTON
126 HIGH STREET
BOSTON, MA 02110

AUTHORIZED TO SIGN CHECKS

JONATHAN DUDLEY
126 HIGH STREET
BOSTON, MA 02110

AUTHORIZED TO SIGN CHECKS

NAHMA NADICH
126 HIGH STREET
BOSTON, MA 02110

AUTHORIZED TO SIGN CHECKS

STACEY BLOOM
126 HIGH STREET
BOSTON, MA 02110

AUTHORIZED TO SIGN CHECKS

20. Has this organization or any of its officers, directors, or employees:

If yes, please attach an explanation.

- (a) Been enjoined or otherwise prohibited by a government agency/court from operating or soliciting contributions? ☐ Yes ☒ No
- (b) Ever been refused registration or had its registration or tax exemption denied, suspended, modified or revoked by a governmental agency? ☐ Yes ☒ No
- (c) Been the subject of a proceeding regarding any solicitation or registration? ☐ Yes ☒ No
- (d) Entered into a voluntary agreement of compliance or consent judgment with, any government agency or in a case before a court or administrative agency? ☐ Yes ☒ No

21. Have any restrictions been removed during the year from donor-restricted funds?

If yes, please attach an explanation.

☐ Yes ☒ No

22. Have donor-restricted funds been loaned to unrestricted funds?

If yes, please attach an explanation.

☐ Yes ☒ No

23. This question involves "Termination of Employment or Changes of Control Compensatory Arrangements" with certain "Related Parties" (see *instructions and definition sections*). Report only if payments made or promised to any individual are in excess of four months salary or \$100,000, whichever dollar amount is less.

- (a) Did you make actual payments or otherwise transfer value under such an arrangement to any individual described in Related Party definition, sections (a) or (b), which payments are not reported in Question 6 or 7 above? ☐ Yes ☒ No
- (b) Do you have an agreement with any individual described in Related Party definition, sections (a) or (b), containing such an agreement? ☐ Yes ☒ No

If you answered yes for Question 23(a) or 23(b) above, please attach an explanation identifying the individual(s) involved, stating the amount of any payments made or value transferred, and describing the terms of each agreement.

**JEWISH COMMUNITY RELATIONS COUNCIL
OF GREATER BOSTON, INC.**

04-2104347

24. This question applies to related party transactions, which include transactions with officers, directors, trustees, certain employees, relative, and organizations they own or control. Please consult the instructions and definition sections for the definition of a "Related Party" and "Indebtedness" before answering. Note that transactions involving related parties must be reported even when there is no accounting recognition (e.g. in-kind gifts, waiver or interest not otherwise reported).

*If the answer to any part of Question 24 is **yes**, attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.*

During the year:			
A.	Has your organization sold or transferred assets to or purchased assets from or exchanged assets with a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
B.	Has your organization leased assets to or leased assets from a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
C.	Has your organization been indebted to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
D.	Has your organization allowed a related party to be indebted to it?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
E.	Has your organization made or held an investment in a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
F.	Has your organization furnished goods, services, or facilities to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
G.	Has your organization acquired goods, services, or facilities from a related party who received compensation or other value in return?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
H.	Has your organization paid or became obligated to pay wages, salary, or other compensation to a related party?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
I.	Has your organization transferred income or assets to or for use by a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
J.	Was your organization a party to any transaction in which any of its officers, directors, or trustees has a material financial interest, or did any officer, director or trustee receive anything of value not reported as compensation?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
K.	Has your organization invested in any corporate stock of a company in which any officer, director, or trustee owns more than 10% of the outstanding shares?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
L.	Is any property of the organization held in the name of or commingled with the property of any other person or organization?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
M.	Did your organization make a grant award or contribution to any other organization in which any of this organization's officers, directors or trustees has a relationship?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

STATEMENT 4

FORM PC

PAGE 6, LINE 24

STATEMENT 4

NAME AND ADDRESS

JEREMY BURTON
126 HIGH STREET
BOSTON, MA 02110

NATURE OF TRANSACTIONAMOUNT INVOLVED

24H) COMPENSATION PAID TO EXECUTIVE DIRECTOR

248,267.

PROCEDURE FOLLOWED

BOD APPROVAL

NAME AND ADDRESS

JONATHAN DUDLEY
126 HIGH STREET
BOSTON, MA 02110

NATURE OF TRANSACTIONAMOUNT INVOLVED

24H) COMPENSATION PAID TO DIRECTOR OF FINANCE & ADMIN

120,526.

PROCEDURE FOLLOWED

BOD APPROVAL

Signature Required

Under penalty of perjury, I declare that the information furnished in this report, including all attachments, is true and correct to the best of my knowledge.

Signature: _____ Date: _____

Printed Name: JONATHAN DUDLEY

Title: DIRECTOR OF FINANCE & ADMIN

Name of Preparer: KEVIN P MARTIN & ASSOCIATES, P.C.

Address 10 FORBES ROAD

City BRAINTREE State MA ZIP Code 02184

Phone Number (781) 380-3520

Schedule A-1
Solicitation Activities During Fiscal Year Covered By This Report

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

JCRC

Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input checked="" type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>
<input type="checkbox"/> Other (specify): _____			

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

* Provide applicable names and addresses:

Professional Solicitor Name: _____

Address _____

City _____ State _____ ZIP Code _____

Professional Fundraising Counsel Name: _____

Address _____

City _____ State _____ ZIP Code _____

Commercial Co-Venturer Name: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-1 ctd.
Solicitation Activities During Fiscal Year Covered By This Report

Identify the individuals who will have final responsibility for the charity's custody of contributions:

JONATHAN DUDLEY

Name and Title: DIRECTOR OF FINANCE & ADMIN

Address 126 HIGH STREET

City BOSTON State MA ZIP Code 02110

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

JONATHAN DUDLEY

Name and Title: DIRECTOR OF FINANCE & ADMIN

Address 126 HIGH STREET

City BOSTON State MA ZIP Code 02110

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-2
Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

JCRC

Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input checked="" type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>
<input type="checkbox"/> Other (specify): _____			

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

* Provide applicable names and addresses:

Professional Solicitor Name: _____

Address _____

City _____ State _____ ZIP Code _____

Professional Fundraising Counsel Name: _____

Address _____

City _____ State _____ ZIP Code _____

Commercial Co-Venturer Name: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-2 ctd.
Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

Identify the individuals who will have final responsibility for the charity's custody of contributions:

JONATHAN DUDLEY

Name and Title: DIRECTOR OF FINANCE & ADMIN

Address 126 HIGH STREET

City BOSTON State MA ZIP Code 02110

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

JONATHAN DUDLEY

Name and Title: DIRECTOR OF FINANCE & ADMIN

Address 126 HIGH STREET

City BOSTON State MA ZIP Code 02110

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Certification by Organization

Two different signatures required. Signers must be organization president or other authorized officer or trustee.

Under penalty of perjury, we declare that the information furnished in this report, including all attachments, is true and correct to the best of our knowledge.

Signature: _____ Date: _____

Printed Name: JONATHAN DUDLEY

Title: DIRECTOR OF FINANCE & ADMIN

Signature: _____ Date: _____

Printed Name: _____

Title: _____

AMENDED AND RESTATED BYLAWS
of
JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.
a Massachusetts nonprofit corporation

As adopted – June 10, 2020, effective June 10, 2020

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ARTICLE I

NAME, PURPOSES, LOCATION, CORPORATE SEAL, FISCAL YEAR, AND DEFINITIONS

1.1 Name and Purposes. The name and purposes of the corporation is set forth in the Articles of Organization. The corporation is referred to in these Bylaws as the “corporation” or as “JCRC”. For reference only, and without limiting the generality of Article II of the Articles of Organization, the mission of the corporation shall be as set forth on Appendix A attached hereto.

1.2 Location. The principal office of the corporation in the Commonwealth of Massachusetts is located at 126 High Street, Boston, Massachusetts. The Board of Directors may change the location of the principal office in the Commonwealth of Massachusetts effective upon filing a certificate or annual report with the Secretary of the Commonwealth.

1.3 Corporate Seal. The Board of Directors may adopt and alter the seal of the corporation. The seal of the corporation, if any, shall, subject to alteration by the Board of Directors, bear its name, the word "Massachusetts" and the year of its incorporation.

1.4 Fiscal Year. The fiscal year of the corporation shall, unless otherwise decided by the Board of Directors, end on September 30 in each year. All references in these Bylaws to a ‘year’ shall mean the corporation’s fiscal year.

1.5 Definitions. As used in these Bylaws, the terms set forth below have the following meanings:

“Board” or “Directors” means the corporation’s Board of Directors.

“CJP” means Combined Jewish Philanthropies of Greater Boston, Inc.

“Community Representative” means a person elected to and by the Council to represent the community at large.

“Council” means the body described in Article III.

“Council Members” means the individuals listed in Section 3.1(c).

“Member Organization” means an organization that has been accepted and continues its membership in JCRC.

“Membership Criteria” is defined in Section 2.1.

“Officers” means those individuals identified in Section 5.1.

“Organizational Representative” means a person selected by a Member Organization to serve on the Council as its representative.

“Policies” is defined in Section 3.1(a).

ARTICLE II

MEMBERS

2.1 Qualification.

(a) Membership in JCRC consists of those organizations that have been approved by the Council to be members of the corporation and that have not ceased to be such members. To be considered for and maintain JCRC membership, except as otherwise specified in this Section 2.1, an organization must satisfy the following criteria (the “Membership Criteria”):

- (i) have been in existence for at least two years;
- (ii) have at least 200 residents of the area served by CJP who are donors, dues paying members and/or voting members;
- (iii) be a non-profit organization (including organizations classified as a 501(c)(3), 501(c)(4), or 501(c)(6) under the Internal Revenue Code) or a unit, division, component or wholly controlled subsidiary of such an organization, but in any such case that is exempt from federal income taxes;
- (iv) in the judgment of the Council, the organization is of value to the Jewish community, and the programs, activities, and practices of such organization and, if applicable, its units, components, subsidiaries and entities that control the organization, are compatible and do not conflict with JCRC’s mission; and
- (v) not be a synagogue, minyan or independent spiritual community.

Notwithstanding the foregoing criteria, an organization of Jewish communal professionals that fails to satisfy standards (i), (ii) or (iii) above but otherwise satisfies all other requirements is eligible to be considered for membership.

(b) Application. An organization may apply for JCRC membership in the manner prescribed by the Board. Such application shall be submitted to the corporation’s Secretary, who shall forward it to the Membership Committee. The Membership Committee shall review the application and report its recommendation and findings (including the proposed number of Organizational Representatives to be assigned to such organization) to the Board within 90 days after receipt of the complete application. The Board shall review the Membership Committee’s recommendation and forward its own recommendations to the Council at its next scheduled meeting or, if such Board meeting is within 30 days after the receipt of the Membership Committee’s recommendation, then the Board shall take such actions at its immediately following meeting. The Council shall review the recommendation of the Board and act on the application for membership at its

next scheduled meeting or if such Council meeting is within 30 days after the receipt of the Board's recommendation, then the Council shall take such actions at its immediately following meeting. An affirmative vote of two-thirds of the Council Members present and eligible to vote shall be required for approval of an application for membership. If the Council approves the application for membership, the membership of such organization shall be effective immediately. If the Council denies the application, such organization may reapply for membership after a one year period from the date the Council votes to deny the prior application.

(c) Discretion. Notwithstanding an organization's satisfaction of the Membership Criteria, as set forth in this Article II, the Membership Committee and the Board shall have the discretion to not recommend an organization for membership, and similarly, the Council shall have the absolute discretion to not approve an organization for membership. If an applicant does not satisfy the Membership Criteria set forth in subsections 2.1(a)(i), (ii) or (iii), then notwithstanding such failure, the Membership Committee and the Board shall have the absolute discretion to recommend such organization for membership, for compelling reasons as detailed in their respective specific written findings, which findings shall be shared with the Council, and the Council shall have the discretion to approve such recommendation; provided, however that the Membership Committee, Board and Council shall have no discretion to recommend or approve the membership of an organization that does not meet the requirements of subsection 2.1(a)(iv).

2.2 Tenure. Each Member Organization shall remain a member until such member ceases to exist, is dissolved, resigns, or is removed.

2.3 Powers and Rights. A Member Organization shall designate one or more, as appropriate, Organizational Representative(s) to serve on the Council. Except as may otherwise specifically be provided in these Bylaws, Member Organizations shall not have any other powers or rights and shall not be regarded as "members" for purposes of Chapter 180 of the Massachusetts General Laws or for purposes of any other statute, rule or regulation.

2.4 Removal. A Member Organization that no longer meets the Membership Criteria or whose continued membership is determined not to be in the corporation's best interests may be removed in accordance with the procedures set forth in this Section 2.4.

Removal of a Member Organization may be initiated in any of the following ways:

(i) By Members of the Council: Council Members wishing to initiate the removal of a Member Organization must do so by submitting to the Secretary and the Membership Committee a written petition signed by at least 25 Council Members. The petition must contain the proposed basis for removal, including the specific respects in which the Member Organization fails to meet the Membership Criteria or the basis for a determination that the Member Organization's continued membership is not in the corporation's best interests.

(ii) By the Board: The Board by resolution may initiate the removal of a Member Organization and shall submit the matter to the Membership Committee for review, and shall send the Secretary a copy of such resolution.

(iii) By the Membership Committee: The Membership Committee by resolution may initiate the removal of a Member Organization and shall send the Secretary a copy of such resolution.

When the removal procedure is initiated, the Membership Committee shall review whether the Member Organization fails to meet the Membership Criteria or whether the Member Organization's continued membership is not in the corporation's best interests. The Membership Committee must present its findings and recommendations to the Board within 180 days of its receipt of the petition from Council Members, the Board's resolution, or the date of its own resolution initiating proceedings, as applicable.

Upon receipt by the Board of the findings and recommendations of the Membership Committee, the Board may take any of the following actions:

(a) determine that such Member Organization should not be removed, in which case the matter shall not be referred to the Council; provided that if the removal was initiated by the Council in accordance with Section 2.4(i), then the Board shall refer the matter to the Council with the recommendation that such Membership Organization should not be removed;

(b) refer the matter to the Council with the recommendation that the Member Organization should be removed;

(c) refer the matter to the Council for its determination with any other recommendation or without any recommendation; or

(d) return the findings and recommendations to the Membership Committee with specific questions and a request for additional findings and recommendations.

If the Board takes the action specified in either sub-section 2.4(b) or (c), then promptly upon such Board action, the Secretary shall notify the Member Organization that the Council will consider its removal. The Member Organization must be notified at least 10 days in advance of the meeting date at which the Council will consider such removal.

The notice to Council Members of a meeting at which removal of a Member Organization will be considered must specify (i) the name of the Member Organization whose removal will be considered, (ii) the method by which the removal process was initiated, along with a copy of the petition submitted by the Council Members if the removal process was initiated by Council Members, (iii) the proposed basis for removal, (iv) the findings and recommendations of the Membership Committee, if any, and (v) the recommendations of the Board, if any.

At the Council meeting at which removal of the Member Organization is to be considered, such Member Organization shall be entitled to address the Council either via its

Organizational Representative or another individual it designates for that purpose. The Council may either approve or reject the removal of the Member Organization or return the findings and recommendations to the Membership Committee with specific questions and a request for additional findings. Removal of a Member Organization requires the affirmative vote of at least two-thirds of the Council Members present and eligible to vote. A Member Organization that has been removed may re-apply for membership after one year from the date of removal.

2.5 Resignation. A Member Organization may resign by delivering its written resignation to the President or Secretary of the corporation. Such resignation shall be effective upon receipt (unless specified to be effective at some other time) and acceptance thereof shall not be necessary to make it effective unless it so states.

ARTICLE III

COUNCIL

3.1 Responsibilities; Composition.

(a) The Council shall, by an affirmative vote of 60% of all Council Members, approve JCRC's policies on international and domestic issues on which JCRC publicly advocates in the name of the organized Greater Boston Jewish community (collectively, the "Policies"). Such Policies shall be used by the Board, committees and the corporation's staff to inform and direct their actions taken on behalf of the corporation. In addition, the Council is responsible for designating representatives to national Jewish policy-making organizations.

(b) Notwithstanding the foregoing provisions of Section 3.1(a), the Board may act on behalf of the Council in setting JCRC's Policies if the President determines that a decision should be made by the Board before it is practicable to hold a meeting of the Council. Promptly after any such action has been taken by the Board on behalf of the Council, notice thereof stating the substance of the action shall be given to all Council Members. Any such action taken by the Board may be amended or repealed by the Council, but no such amendment or repeal shall have retroactive effect.

(c) The Council shall be made up of all individuals serving in the following capacities: (i) the Organizational Representatives; (ii) the Community Representatives; (iii) the Directors elected by the Council; (iv) the Director appointed by the President; (v) the Officers; (vi) the two immediate past Presidents; and (vii) all other past Presidents who shall serve on the Council without vote.

3.2 Organizational Representatives. The number of Organizational Representatives from each Member Organization shall be determined in accordance with Section 6.7(b). A Member Organization shall designate its Organizational Representative(s) prior to each annual meeting via written notice from an officer of the Member Organization to the corporation's Secretary. An Organizational Representative so designated shall begin serving as of the first meeting of the Council following such annual meeting and shall serve until such representative's term ends and the replacement

has been named. Upon the termination of membership of a Member Organization, the term of office of the Organizational Representative(s) of that organization shall immediately and automatically end. If an Organizational Representative resigns or is otherwise unable to serve or if a Member Organization desires to change one or more of its Organizational Representatives, then the position shall be filled for the unexpired term by the Member Organization that selected such Organizational Representative, and written notice of such substitution shall be given to the Secretary.

3.3 Community Representatives. The Community Representatives shall be elected by the Council. To the extent feasible, approximately one-half of the total number of the Community Representatives shall be elected at each annual meeting. The number of Community Representatives shall be determined by the Council each year, based on the recommendation of the Governance Committee, such that the number of Directors and Community Representatives, together, shall not exceed the number of Organizational Representatives.

3.4 Term; Term Limits. Organizational Representative shall serve for a term of two years. Starting with those Organizational Representatives designated for 2021 and thereafter, an Organizational Representative may serve no more than four consecutive terms (except that, promptly after adoption of these Bylaws, the Membership Committee must establish a staggering system for Organizational Representatives by limiting approximately half of the then-serving Organizational Representatives to four additional consecutive terms and the other half to five additional consecutive terms). After four consecutive terms (or five as provided in the preceding sentence), there must be at least a one year interval before that individual may again serve as an Organizational Representative. Community Representatives shall serve for a term of two years. After three consecutive terms, there must be at least one year interval before that individual may again serve as a Community Representative. Service by a Community Representative for an unexpired term of another Community Representative shall not be counted towards these term limits.

3.5 Removal. The Council may remove a Council Member (whether such member is a Community Representative or an Organizational Representative, but not a Director or past President) by vote of two-thirds of those Council Members present and voting.

3.6 Annual Meeting. The annual meeting of the Council shall be held on a weekday evening (other than Friday) in June of each year at 7:00 pm at the offices of the corporation unless a different place or time is fixed by the Board or the President and stated in the notice of the meeting. The annual meeting may be held at such other place within Greater Boston as the Board or the President determine. Notice of any change of the date for the annual meeting shall be given to all Council Members at least 14 days before the new date fixed for such meeting. Each annual meeting shall be held for the following purposes: (i) electing Officers, Directors, and Community Representatives and (ii) transacting such other business as may properly be brought before the meeting under law, the Articles of Organization or these Bylaws.

The Secretary shall send a complete list of all nominees submitted by the Governance Committee for Officers, Directors and Community Representatives to the Council no less than 25 days prior to the annual meeting. Additional nominations may be made for Officers, Directors and Community Representatives if 20 Council Members file a written petition with the Secretary containing the nomination(s), including written acceptances of the nominee(s), no later than 10 days before the annual meeting, and the Secretary shall promptly send the petition to all Council Members.

If an annual meeting is not held as herein provided, a special meeting of the Council may be held in place thereof with the same force and effect as the annual meeting, and in such case, all references in these Bylaws to the annual meeting of the Council, except in this Section 3.6, shall be deemed to refer to such special meeting.

If, after having been designated by the Board and after notice thereof shall have been given to the Council, the time, date, or place of any meeting for the election of Officers, Directors or Community Representatives is changed, written notice of the change, in the manner provided in Section 3.9, must be given to each Council Member entitled to vote at the meeting.

3.7 Regular Meetings. Regular meetings of the Council shall be held at least quarterly each year on such date and at such place within the Greater Boston region as designated by the President. One of the quarterly meetings may be the annual meeting.

3.8 Special Meetings. Special meetings of the Council may be held at any time and at any place within the Greater Boston region. Special meetings of the Council may be called by the President or by the Board. Except as otherwise provided by law, upon written application of at least the minimum required number of members provided in MGL ch. 180 sec 6A or any successor statutory provision, a special meeting shall be called by the Secretary, or, in the case of the death, absence, incapacity, or refusal of the Secretary, by any other Officer. The Council Members' application requesting the special meeting, and the notice thereof, shall each specify the purpose of the special meeting.

3.9 Notice of Meetings. Except as otherwise provided by law, a written notice of every meeting of the Council, stating the place, date, and hour thereof, shall be given by the Secretary or by the person calling the meeting, at least 14 days before the meeting to each Council Member, who by law, by the Articles of Organization, or by these Bylaws, is entitled to such notice, by leaving such notice with such Council Member or at such member's residence or last known usual place of business, or by mailing it postage prepaid or by electronic mail and addressed to such member at such member's last known street or email address as it appears upon the records of the corporation. Any notice given hereunder need not specify the purposes of the meeting except that if an amendment to the corporation's Articles of Organization or these Bylaws or the removal of a Member Organization, a Community Representative or an Organizational Representative shall be a purpose of the meeting, then the same shall be so stated in the notice. Except as provided by law, no notice need be given to any Council Member if a written waiver of notice, executed before or after the meeting by the member is filed with the records of the meeting or if the Council Member attends such meeting without protesting the lack of proper notice at the time the meeting is called to order. No notice of any adjourned

meeting shall be required if (i) the time and place thereof are announced at the meeting at which the adjournment is taken, (ii) the adjournment is for less than 30 days, and (iii) no new record date is fixed for the adjourned meeting.

3.10 Quorum. Except as otherwise provided by law, by the Articles of Organization, or by these Bylaws, at any meeting of the Council, 25% of the Council Members then in office shall constitute a quorum. A quorum shall not be required to adjourn any meeting to such date or dates not more than 30 days after the first session of the meeting, and at any adjourned meeting any business may be transacted which might have been transacted at the meeting as originally called, provided a quorum is in attendance at such adjourned meeting.

3.11 Action by Vote. Each Council Member shall have one vote, regardless of the capacity upon which such Member serves on the Council. Voting by proxy shall not be permitted. No ballot shall be required for an election or any other matter unless requested by a Council Member present at the meeting and entitled to vote with respect to such election or matter. When a quorum is present at any meeting, a majority of the votes properly cast by Council Members present and eligible to vote shall decide any question, including election to any office, unless otherwise provided by law, the Articles of Organization, or these Bylaws.

3.12 Committees. The Council may from time to time establish and disband committees, consisting of Council Members, to assist in carrying out its responsibilities and making Policy recommendations to the Council. As of the date of adoption of these Bylaws, the Council Committees include the Public Policy Committee, which is responsible for reviewing and advising the Council regarding domestic public policy, and the International and Global Jewry Committee, which is responsible for reviewing and advising the Council regarding world Jewish affairs and the State of Israel. Except as may otherwise be provided in these Bylaws, the President shall have the power at any time, to appoint and change the membership of, fill vacancies in, and, subject to the approval of the Board, to appoint the chair and vice chair of, any Council committee. The President shall be a voting *ex officio* member of all Council committees. The Executive Director or his or her designee shall serve as a non-voting *ex officio* member of all Council committees, and shall be responsible for the staffing all such committees.

3.13 Other Matters. All Council Members are encouraged to make a personally meaningful annual contribution to JCRC. Council Members shall constitute the “members” of the corporation for purposes of Chapter 180 of the Massachusetts General Laws and for the purposes of any other statute, rule or regulation.

ARTICLE IV

BOARD OF DIRECTORS

4.1 Powers, Etc. The affairs of the corporation shall be managed by the Board which shall have and may exercise all the powers of the corporation, except those powers reserved to the Council by law, the Articles of Organization, or these Bylaws. The Board shall have all powers, rights, and obligations conferred by law upon a Board of a

corporation organized under Chapter 180 of the Massachusetts General Laws. Unless otherwise provided, references in these Bylaws to authority or powers of Directors shall be construed to mean authority or powers of the Board and meetings of Directors shall be construed to mean meetings of the Board. The Board shall set the strategic direction and program priorities of JCRC and shall be responsible for all of the activities of the corporation including its finances and administration, except those powers explicitly reserved to the Council.

4.2 Election and Number. Except as otherwise provided by law, by the Articles of Organization, or by these Bylaws, the Board shall be elected at the annual meeting of the Council in the manner prescribed by law, by the Articles of Organization, and by these Bylaws. The Board shall be comprised of no less than 15 and no more than 25 individuals, including the following: (i) those persons who have been elected by the Council as an Officer; (ii) the two immediate past Presidents; (iii) one individual appointed by the President; and (iv) at least 7 and not more than 17 additional individuals elected by the Council at the annual meeting.

4.3 Term; Term Limits. Except as otherwise provided by law, by the Articles of Organization, or by these Bylaws, and subject to a Director's earlier death, resignation, removal, or disqualification, a Director shall hold office for a term of two years and until a successor is elected and qualified, except that the Director appointed by the President shall hold office for a term of only one year. A Director shall be limited to serving three consecutive terms. After three consecutive terms, there must be at least a one year interval before that individual may again serve on the Board. Service by a Director filling a vacancy in the unexpired term of another Director, and service by a Director on the Board by virtue of service as an Officer or as an immediate past President are not counted towards these term limits.

4.4 Removal. Except as otherwise provided by law, by the Articles of Organization, or these Bylaws, any Director may be removed (i) with or without cause by vote of the Council or (ii) with cause by vote of a majority of the Directors then in office. For the avoidance of doubt, (A) in the event that an individual is removed from his or her position as a Director, such individual shall also be removed automatically from any *ex officio* position on the Council and (B) in the event that an individual is removed from his or her position as an Officer, such individual shall also be removed automatically from any *ex officio* position on the Board and on the Council.

4.5 Resignation. A Director may resign by delivering his or her written resignation to the President, Treasurer, or Secretary, to a meeting of the members or Directors, or to the corporation at its principal office. Such resignation shall be effective upon receipt (unless specified to be effective at some other time) and acceptance thereof shall not be necessary to make it effective unless it so states.

4.6 Vacancies. Any vacancy caused by death, resignation, removal or disqualification of a Director may be filled by the President, with approval of the Board. Each successor shall hold office for the unexpired term or until such successor sooner dies, resigns, is removed, or becomes disqualified. Except as otherwise provided by law, by the Articles of Organization, or by these Bylaws, the Directors shall have and may

exercise all their powers notwithstanding the existence of one or more vacancies in their number.

4.7 Regular Meetings. The Board shall meet at least four times each year.

4.8 Special Meetings. Special meetings of the Board may be held at any time and at any place when called by the President or the Board.

4.9 Notice of Meetings and Minutes. Except as hereinabove provided, notice of all meetings of the Directors shall be given to each Director by the Secretary or, in the case of the death, absence, incapacity, or refusal of such person, by any Officer or one of the Directors calling the meeting. Notice shall be given to each Director in person or by telephone or by electronic mail sent to such Director's last known business or home address or email address, as appearing in the corporation's records, at least twenty-four (24) hours in advance of the meeting, or by written notice mailed to such Director's last known business or home address, as appearing in the corporation's records, at least three business days in advance of the meeting. Notice of a meeting need not be given to any Director if a written waiver of notice executed by the Director before or after the meeting is filed with the records of the meeting, or to any Director who attends the meeting without protesting prior thereto or at its commencement the lack of notice to said Director. Any notice given hereunder shall state the place, date, and hour of the meeting, but need not specify the purposes of the meeting except that if the removal of a Director or Officer shall be a purpose of the meeting, the same shall be so stated in the notice.

4.10 Quorum. Except as otherwise required by law, by the Articles of Organization, or by these Bylaws, at any meeting of the Board, a majority of the Directors then in office shall constitute a quorum. Any meeting may be adjourned by a majority of the votes cast upon the question, whether or not a quorum is present, and the meeting may be held as adjourned without further notice.

4.11 Action by Vote. Except as otherwise required by law, by the Articles of Organization, or by these Bylaws, when a quorum is present at any meeting, a majority of the Directors present and voting shall decide any question. Voting by proxy shall not be permitted by any Director.

4.12 Action Without Meeting. Any action required or permitted to be taken at any meeting of the Directors may be taken without a meeting if all the Directors consent to the action in writing and the written consents are filed with the records of the meetings of Directors. Such consents shall be treated for all purposes as a vote at a meeting.

4.13 Adjournments. Any meeting of Directors may be adjourned to any other time and place as a majority of those Directors present at such meeting and voting shall determine. No notice of any adjourned meeting shall be required if (i) the time and place thereof are announced at the meeting at which the adjournment is taken, and (ii) the adjournment is for fewer than 30 days.

4.14 No Compensation; Reimbursement; Contributions. Directors shall not receive any compensation, but may receive reimbursement for reasonable out-of-pocket

expenses incurred on behalf of the corporation in accordance with the corporation's policies in effect from time to time. Directors are expected to make a personally meaningful annual contribution to JCRC and to the CJP Annual Fund.

ARTICLE V

OFFICERS

5.1 Number and Qualification. The Officers of the corporation shall be a President, one or two Vice Presidents, a Treasurer, a Secretary, and such other Officers, if any, as the Council may determine, who shall have such duties, powers, and functions as hereinafter provided or as the Council shall determine. The Secretary shall be a resident of Massachusetts unless the corporation has a resident agent duly appointed for the purpose of service of process. An Officer may hold more than one office at the same time.

5.2 Election. Except as provided in Section 5.10, the President, one or both Vice Presidents, the Treasurer, and the Secretary shall be elected annually by the Council at its annual meeting. Other Officers, if any, may be elected by the Council at any time.

5.3 Term; Term Limit. Except as otherwise provided by law, by the Articles of Organization, or by these Bylaws, the President, both Vice Presidents, the Treasurer, the Secretary and each other Officer of the corporation shall each hold office for a term of one year or until a successor is elected and qualified. Such Officer's term commences at the first meeting of the Directors following the meeting at which the Officer was elected and continues until the first meeting of the Directors following the next annual meeting of the Council. An Officer shall continue in office until such Officer's successor is chosen and qualified or if sooner, until such Officer dies, resigns, is removed, or becomes disqualified. The President shall not serve more than three terms as President after which such individual shall be ineligible to serve as an Officer of the corporation for a three year period.

5.4 President and Vice President(s).

(a) The President, subject to the direction of the Directors, shall have general charge and supervision of the affairs of the corporation, shall see that orders and resolutions of the Directors are carried into effect, and shall perform all acts necessary to the conduct of the corporation between meetings of the Directors. The President shall preside at all meetings of the Council and the Directors, except as the Council or Directors otherwise determine.

(b) The Vice President(s) shall have such duties and powers as the Directors shall determine. The Vice President, or first Vice President if one has been so elected, shall have and may exercise all the powers and duties of the President during the absence of the President or in the event of the President's inability to act. No later than the beginning of a President's last year of service due to the application of term limits as set forth in Section 5.3, or sooner if the President has notified an Officer that he/she will

resign or not stand for reelection, the Governance Committee shall nominate and the Council shall elect a First Vice President, with the expectation that such individual will be elected by the Council to serve as the President upon the termination of the President's term of service.

5.5 Treasurer. The Treasurer shall be the chief financial officer and the chief accounting officer of the corporation. The Treasurer, subject to the direction of the Directors, shall oversee the general financial affairs, funds, securities, and valuable papers of the corporation, shall oversee the maintenance of full and accurate books of account and accounting records, and shall oversee the corporation's accounting procedures. The Treasurer shall have such other duties and powers as designated by the Directors or the President.

5.6 Secretary. The Secretary shall record and maintain, or cause to be recorded and maintained, records of all proceedings of the Council and Directors in a book or series of books or electronic records kept for that purpose, and a record of the names and addresses of all Council Members and Directors. Such records shall be available at all reasonable times to the inspection of any Council Member for any proper purposes related to the affairs of the corporation. The Secretary shall send a complete list of all nominations for Officers, Directors and Community Representatives to the Council at least 20 days prior to the annual meeting. The Secretary shall serve as the 'clerk' for purposes of Chapter 180 of the Massachusetts General Laws.

5.7 Additional Powers and Duties. Each Officer shall, subject to these Bylaws and to any applicable provisions of law and the Articles of Organization, have, in addition to the duties specifically set forth in these Bylaws, such duties and powers as are customarily incident to such Officer's office and such additional duties and powers as the Directors may from time to time designate.

5.8 Removal. An Officer may be removed with or without cause by vote of a majority of the members of the Council. An Officer may be removed with cause by vote of at least two-thirds of the Directors present and voting at a meeting at which a quorum is present at any special meeting called for such purpose or at any regular meeting.

5.9 Resignation. An Officer may resign by delivering such Officer's written resignation to the President, Treasurer, or Secretary, to a meeting of the Directors, or to the corporation at its principal office. Such resignation shall be effective upon receipt (unless specified to be effective at some other time), and acceptance thereof shall not be necessary to make it effective unless it so states.

5.10 Vacancies. Notwithstanding the provisions of Section 5.2, if the office of any Officer becomes vacant, the Directors may elect a successor at any meeting of the Directors. Each such successor shall hold office for the unexpired term, and, in the case of the President, Treasurer, and Secretary, until such Officer's successor is elected and qualified, or in each case until such Officer sooner dies, resigns, is removed, or becomes disqualified.

ARTICLE VI

BOARD COMMITTEES

6.1 Standing Committees. There shall be four standing committees of the Board: Executive, Finance, Membership, and Governance. Except as otherwise provided in the Bylaws, the membership of each standing committee shall consist of no fewer than three Directors, and may also include Community Representatives and Organizational Representatives so long as a majority of the members of each Committee are Directors.

6.2 Ad Hoc Committees. The Board may establish, and disband, other committees from time to time, each committee to consist of one or more Directors and others appointed by the President and which committee(s) shall have and may exercise such powers, to the extent permitted by law, the Articles of Organization, and these Bylaws, as shall be conferred or authorized by the resolution(s) designating such committee, provided that such committees shall not have and may not exercise powers possessed by the Board. In the event that the Board wishes to establish a committee that may exercise powers possessed by the Board itself, the composition of such committee shall be approved by the Board and the only members of such committee permitted to vote are those individuals who also serve as Directors.

6.3 Composition, Chair, Etc. Except as may otherwise be provided in these Bylaws, the President shall have the power at any time to appoint and change the membership of, fill vacancies in, and to appoint the chair and vice chair of, any committee; provided that, in the event that a committee has the power to exercise powers possessed by the Board, all of the President's appointments and changes with respect to such committee shall be subject to the approval of the Board. The President shall be a voting *ex officio* member of all committees. Except as the Board or a committee may otherwise determine as a general matter or in any particular instance, the Executive Director (or his or her designee) shall serve as a non-voting *ex officio* member of all committees, and shall be responsible for the staffing all such committees.

6.4 Procedures. Written minutes of all proceedings of a committee shall be kept and made available upon request to each Director. Notice of committee meetings shall be provided to each committee member in accordance with Section 4.9, as if such committee meeting were a meeting of the Board and all committees shall act in accordance with the procedures set forth in Sections 4.10, 4.11 and 4.12.

6.5 Executive Committee.

(a) Composition. The Executive Committee shall be comprised of the President, the Vice President(s), the Treasurer, the Secretary, and one or two appointee(s) of the President with approval of the Board who shall be Directors (if the President chooses to appoint two individuals, one such individual must be the immediate past President). The President shall serve as the committee chair.

(b) Responsibilities. The Executive Committee shall be responsible for the following:

- (i) Setting the agenda for meetings of the Board and of the Council,
 - (ii) Upon request of the President, being available to consult from time to time, and
 - (iii) Acting on behalf of the Board between meetings of the Board, with all actions being reported to and subject to change by the Board, in the same manner as would be the case with any Board resolution.
- (c) Excluded Powers. Notwithstanding the provisions of Section 6.5(b)(iii), the Executive Committee shall ***not*** engage in any of the following actions:
- (i) any action that, pursuant to applicable law, the Articles of Organization or these Bylaws, requires action by more than a simple majority of a quorum of the Board,
 - (ii) any action that the Board has removed from the authority of the Executive Committee, or
 - (iii) any removal of or filling of a vacancy of any Officer or Director.
- (d) Board Notice, Etc. Promptly after any action has been taken by the Executive Committee on behalf of the Board, notice thereof stating the substance of such action shall be given to all Directors. Any action taken by the Executive Committee may be amended or repealed by the Board, but no such amendment or repeal shall have retroactive effect.

6.6 Finance Committee.

- (a) Composition. The Finance Committee shall be comprised of the Treasurer, who shall chair the Finance Committee, a vice chair, and such other members as appointed by the President.
- (b) Responsibilities. The Finance Committee shall advise the Board regarding financial matters, including the following:
- (i) Review of the budgeting process and make recommendations to the Board regarding the budget;
 - (ii) Development of long-term resource planning and investment;
 - (iii) Periodic review of JCRC's financial health and stability;
 - (iv) Review annual audit and internal controls;
 - (v) Approve the selection of an auditing firm; and
 - (vi) Review proposals for spending commitments including purchases equal to or in excess of \$25,000.00 (adjusted for inflation from January 2020).

The Finance Committee shall perform such other duties as are assigned by the Board from time to time; provided that the Finance Committee shall only serve as an advisory body to the Board and shall not act on behalf of the Board.

6.7 Membership Committee.

(a) Composition. The Membership Committee shall be comprised in accordance with Section 6.3, except that its membership shall include no fewer than two Council Members who are not Board members, an Officer (in addition to the President) and at least two other Board members.

(b) Responsibilities. The Membership Committee shall advise the Board about the membership of the organizations in the JCRC including, but not limited to:

- (i) Review and make recommendations on all applications for Council Membership;
- (ii) Make recommendations to the Council regarding the number of representatives each Member Organization shall have on the Council; and
- (iii) Periodically review Member Organizations to insure their continued eligibility on the Council.

The Membership Committee shall utilize the following guidelines to assign the number of Organizational Representatives to a Member Organization (other than CJP, which is assigned four Organizational Representatives).

Number of Members/Donors	Number of Organizational Representatives
200 - 999	1
1000 – and above	2

The Membership Committee shall perform such other duties as are assigned by the Board from time to time, provided that the Membership Committee shall serve only as an advisory body to the Board and shall not act on behalf of the Board.

6.8 Governance Committee.

(a) Composition. The Governance Committee shall be comprised in accordance with Section 6.3, except that its membership shall include no fewer than two Council Members who are not Board members. The first Vice President, if one is then serving, shall serve on the Governance Committee. If the chair of the Governance Committee is being considered for the office of President or first Vice President, then the President shall appoint an interim chair of the Governance Committee to serve during the Committee's deliberations on the slate of Officers to be nominated to the Council.

(b) Responsibilities. The responsibilities of the Governance Committee shall include the following: (i) nominate a slate of Officers, Board members, and Community

Representatives to be elected by the Council each year, (ii) make recommendations for the filing of vacancies of Officers, Board members, and Community Representatives, and (iii) review and make recommendations to the Board about JCRC's governance and leadership development practices. The Governance Committee shall file its Report of Nominations with the Secretary at least 30 days in advance of the annual meeting. The Governance Committee shall perform such other duties as are assigned by the Board from time to time, provided that the Governance Committee shall serve only as an advisory body to the Board and shall not act on behalf of the Board, further provided however that the Governance Committee's nominations of Officers, Board members, and Community Representatives shall be made directly to the Council, and shall not be reviewed or approved by the Board.

ARTICLE VII

EXECUTION OF PAPERS

Except as provided by law or in the Articles of Organization or as the Directors may generally or in particular cases authorize the execution thereof in some other manner, all deeds, leases, transfers, contracts, bonds, notes, releases, checks, drafts, and other documents or instruments to be executed on behalf of the corporation may be signed by the President, by any Vice President, or by the Treasurer.

Any recordable instrument purporting to affect an interest in real estate, executed in the name of the corporation by two of its Officers, of whom one is the President or a Vice President and the other of whom is the Treasurer, shall be binding on the corporation in favor of a purchaser or other person relying in good faith on such instrument notwithstanding any inconsistent provisions of the Articles of Organization, these Bylaws, or resolutions or votes of the corporation.

ARTICLE VIII

PERSONAL LIABILITY

It is intended that the Council Members, Directors, and Officers of the corporation shall not be personally liable for any debt, liability, or obligation of the corporation and that all persons, corporations, or other entities extending credit to, contracting with, or having any claim against, the corporation, may look only to the funds and property of the corporation for the payment of any such contract or claim, or for the payment of any debt, damages, judgment, or decree, or of any money that may otherwise become due or payable to them from the corporation. Nothing contained in these Bylaws shall amend, alter, or impair any provision contained in the Articles of Organization relating to limitations of liability of Directors or Officers of the corporation to the corporation or to its members.

ARTICLE IX

INDEMNIFICATION AND INSURANCE

To the extent legally permissible and only to the extent that the status of the corporation as an organization exempt under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, is not adversely affected thereby, the corporation shall, to the extent provided below, indemnify each of its Directors and Officers (as hereinafter defined in this Article IX), and may indemnify other Officers, employees, agents, and members of the corporation, including persons who serve as directors, Officers, employees, agents, or members of any other Organization (as hereinafter defined), and persons who serve at the corporation's request in any capacity with respect to any employee benefit plan (in any and all such cases, all of the foregoing individuals hereinafter referred to as "Indemnified Persons") against all liabilities, costs and expenses reasonably incurred by, or imposed upon such Indemnified Person in connection with, arising out of, or as a result of the defense or disposition of any claim, action, suit or other proceeding whether brought by or in the right of the corporation or any other Organization, whether civil or criminal (except that, in the case of a criminal proceeding, only if such Indemnified Person had no reasonable cause to believe that his or her conduct was unlawful), or in connection with an appeal relating thereto, in which such person may be or become involved or with which he or she may be threatened, as a party or otherwise, by reason of his or her being or having been such an Indemnified Person or by reason of any alleged act taken or omission made by such person in any such capacity.

For purposes of this Article IX, an "Officer" shall be any person who is or at any time has been President, Vice President, Treasurer, assistant Treasurer or Secretary of the corporation, and an "Organization" shall be any other corporation or any trust, association, partnership, company, venture, firm or plan associated with the corporation.

Notwithstanding the foregoing, no indemnification shall be provided for any of the following:

- (a) any claim, action, suit or other proceeding which is compromised or settled, by consent decree or otherwise, unless such compromise or settlement is first approved by a vote of either (A) the Board, acting by a quorum consisting of Directors who are not parties to such claim, action, suit or other proceeding or (B) the Council;
- (b) with respect to any matter as to which such Indemnified Person has been adjudicated in any proceeding not to have acted in good faith in the reasonable belief that his or her action was in the best interest of the corporation or any other Organization, as the case may be;
- (c) to the extent that such matter relates to service with respect to any employee benefit plan, if such Indemnified Person has been adjudicated in any proceeding with respect to such matter not to have acted in the best interest of the participants or beneficiaries of such employee benefit plan; or
- (d) a proceeding voluntarily initiated by such Indemnified Person, unless he or she is wholly successful on the merits or such proceeding was authorized by the Board.

In addition, notwithstanding anything contained, and without limited the generality of the foregoing:

- (i) The extent of the rights of indemnification as set forth above shall include, without limitation, all liabilities, costs and expenses of the defense or disposition of any such claim, action, suit or other proceeding, and the satisfaction of any judgment or decree entered or rendered therein, including the payment of fines or penalties imposed in civil or criminal actions or proceedings.
- (ii) Expenses reasonably incurred by any such Indemnified Person in connection with the defense or disposition of any such claim, action, suit or proceeding may be advanced by the corporation prior to the final disposition thereof upon receipt of any undertaking by or on behalf of the recipient to repay such amount if such person shall be adjudicated to be not entitled to indemnification hereunder, as now in force or hereafter amended, which undertaking shall be accepted without reference to the financial ability of such person to make repayment.
- (iii) The termination of any claim, action, suit or proceeding, civil or criminal, by judgment, settlement (whether with or without court approval) or conviction or upon a plea of guilty of nolo contendere or its equivalent, shall not create a presumption that such Indemnified Person did not meet the standards of conduct hereinabove set forth as entitling such Person to indemnification.

In all instances in which indemnification is not available as a matter of right, the corporation may, in its sole discretion, make such indemnification if, but only if: (x) the Board, acting by a quorum consisting of the Directors who are not parties to such claim, action, suit, or proceeding, finds that such Indemnified Person has met the standards of conduct set forth in this section, or (y) independent legal counsel delivers to the corporation its written opinion that such Indemnified Person has met such standards.

Each person who shall at any time serve as an Indemnified Person shall be deemed so to serve in reliance upon the provisions hereinabove set forth, which provisions shall not be exclusive of any other rights of indemnification to which such person may be entitled pursuant to contract or to valid and applicable law, shall be separable and enforced to the extent permitted by valid and applicable law, and shall inure to the benefit of the legal representatives of such person.

The foregoing shall not limit the corporation's power to purchase and maintain insurance on behalf of any person who is or was an Indemnified Person against any liability incurred by such person in any such capacity, or arising out of such person's status as such, whether or not the corporation would have the power to indemnify such person against such liability until this Article IX.

No amendment or repeal of this Article IX shall adversely affect any right or protection of such Indemnified Person existing hereunder at the time of such amendment or repeal.

ARTICLE X

AMENDMENTS

These Bylaws may be amended or repealed upon the affirmative vote of two-thirds of the Council Members present and eligible to vote, provided that the substance of any such amendment, whether it be a summary of the substantive changes or a copy of such amendment, is stated in the notice of the meeting of at which such amendment will be considered.

ARTICLE XI

PROVISIONS OF LAW

These Bylaws shall be subject to such provisions of the statutory and common law of the Commonwealth of Massachusetts as may be applicable to corporations organized under Chapter 180 of the General Laws of the Commonwealth of Massachusetts. References herein to provisions of law shall be deemed to be references to the aforesaid provisions of law. All references in these Bylaws to such provisions of law shall be construed to refer to such provisions as from time to time amended.

ARTICLE XII

ARTICLES OF ORGANIZATION

These Bylaws shall be subject to the Articles of Organization of the corporation. All references in these Bylaws to the Articles of Organization shall be construed to mean the Articles of Organization of the corporation as from time to time amended or restated.

ARTICLE XIII

MISCELLANEOUS

13.1 Transaction with Corporation. No contract or transaction between the corporation and one or more of its Directors, Officers, or members, or between the corporation and any other corporation, partnership, association, trust, or other organization in which one or more of its Directors, Officers, or members are Directors, Officers, stockholders, trustees, or members, or have a financial interest, shall be void or voidable solely for this reason, or solely because the Director, Officer, or member is present at or participates in the meeting of the Board or committee thereof which authorizes the contract or transaction, or solely because his or her votes are counted for such purposes, if:

(a) The material facts as to his or her relationship or interest and as to the contract or transaction are disclosed or are known to the Board of Directors or the committee, and the Board or committee in good faith authorizes the contract or transaction by the affirmative vote of a majority of a disinterested Directors, even though the disinterested Directors be less than a quorum; or

(b) The material facts as to his or her relationship or interest and as to the contract or transaction are disclosed or are known to the members entitled to vote thereon or the contract or transaction is specifically approved in good faith by vote of the members; or

(c) The contract or transaction is fair as to the corporation as of the time it is authorized, approved or ratified by the Board, a committee thereof or the members.

13.2 Ratification. Any transaction questioned on the ground of lack of authority, defective or irregular execution, adverse interest of a Director, Officer, or member, non-disclosure, mis-computation, or the application of improper principles or practices of accounting, or on any other grounds, may be ratified before or after judgment by the Board or by the members entitled to vote; and, if so ratified, shall have the same force and effect as if the questioned transaction had been originally duly authorized, and such ratification shall be binding upon the corporation and shall constitute a bar to any claim or execution of any judgment in respect of such questioned transaction.

13.3 Reliance on Records. In performing his or her duties, a Director, Officer, or incorporator of the corporation shall be entitled to rely on information, opinions, reports, or records, including financial statements, books of account, and other financial records, in each case presented by or prepared by or under the supervision of (1) one or more Officers or employees of the corporation whom the Director, Officer or incorporator reasonably believes to be reliable and competent in the matters presented, (2) counsel, public accountants, or other persons as to matters which the Director, Officer, or incorporator reasonably believes to be within such person's professional or expert competence, or (3) in the case of a Director, a duly constituted committee of the Board upon which he or she has not served, as to matters within its delegated authority, which committee the Director reasonably believes to merit confidence, but he or she shall not be considered to be acting in good faith if he or she has knowledge concerning the matter in question that would cause such reliance to be unwarranted. The fact that a Director, Officer, or incorporator so performed his or her duties shall be a complete defense to any claim asserted against him or her under any provision of law or otherwise, except as expressly by statute, by reason of his or her being or having been a Director, Officer, or incorporator of the corporation.

13.4 Corporate Records. The original or attested copies of the Articles of Organization, these Bylaws and records of all meetings maintained by the Secretary of the corporation, shall be kept in Massachusetts at the principal office of the corporation or at the office of the Secretary or the resident agent of the corporation. Such copies and records need not all be kept in the same office.

13.5 Ex Officio Status. When used in these Bylaws, an individual serving on the Board, a committee or other body in an *ex officio* status, regardless of whether the term *ex officio* is used, shall be entitled to vote on the Board, such committee or other body, unless otherwise specifically provided in these Bylaws. Such individual shall no longer serve and shall be deemed to have been automatically removed from the Board, such committee or other body and without the need for any further action, simultaneously upon such individual no longer serving in the capacity that caused the *ex officio* status.

Adopted June ____, 2020

* * *

Appendix A

JCRC MISSION

Without limiting the generality of Article II of the corporation's Articles of Organization, the mission of the corporation shall be as follows: JCRC is a coalition of organizations and individuals that represents and advances the values, interests and priorities of the organized Jewish community in greater Boston. Through our network of agencies, our programs and our partnerships, JCRC: serves as a catalyst for building a strong and vibrant Jewish community in Boston and around the world; advocates for a safe, secure, Jewish, and democratic state of Israel; and promotes an American society which is democratic, pluralistic and just.



Kevin P. Martin & Associates, P.C.

Jewish Community Relations
Council of Greater Boston, Inc.
Financial Statements
September 30, 2020

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

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September 30, 2020

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Kevin P. Martin & Associates, P.C.

ASSURANCE | TAX | RISK MANAGEMENT | IT ADVISORY

Independent Auditors' Report

To the Board of Directors of
Jewish Community Relations Council of Greater Boston, Inc.

Report on Financial Statements

We have audited the accompanying financial statements of Jewish Community Relations Council of Greater Boston, Inc. (a nonprofit organization) (the Council) which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Council as of September 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter - Accounting Standard Update

As discussed in Note 1 to the financial statements, the Council has adopted ASU No. 2018-08, *Clarified Scope and Accounting Guidance for Contributions Received and Made*. Our opinion is not modified with respect to these matters.

Emphasis of Matter - Prior Period Adjustments

As discussed in Note 12 to the financial statements, the Council's September 30, 2019 accrued expenses and net asset balances have been restated as the result of the correction of an error and a change in accounting policy. Our opinion is not modified with respect to these matters.

Report on Summarized Comparative Information

We have previously audited the Council's 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 12, 2020. The prior year summarized comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2019, is consistent, except as described above, in all material respects, with the audited financial statements from which it has been derived.



Braintree, Massachusetts
March 3, 2021

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Statement of Financial Position

As of September 30, 2020

With Comparative Totals as of September 30, 2019

Assets

Current Assets	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 989,775	\$ 989,896
Investments	18,087	11,497
Accounts receivable, net	1,004	-
Promises to give	307,278	20,011
Prepaid expenses	<u>17,253</u>	<u>35,475</u>
Total current assets	<u>1,333,397</u>	<u>1,056,879</u>
Other Assets		
Notes receivable	<u>153,969</u>	<u>153,969</u>
Total Assets	<u>\$ 1,487,366</u>	<u>\$ 1,210,848</u>

Liabilities and Net Assets

Current Liabilities

Accounts payable	\$ 14,570	\$ 59,673
Accrued expenses, as restated	107,120	219,146
Note payable - current	6,214	6,214
Note payable - paycheck protection program	<u>311,955</u>	<u>-</u>
Total current liabilities	<u>439,859</u>	<u>285,033</u>

Long Term Liabilities

Note payable - net of current portion and discount	<u>134,808</u>	<u>117,946</u>
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Total Liabilities	<u>574,667</u>	<u>402,979</u>
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Net Assets

Net assets without donor restrictions, as restated	348,668	295,858
Net assets with donor restrictions	<u>564,031</u>	<u>512,011</u>
Total net assets, as restated	<u>912,699</u>	<u>807,869</u>
Total Liabilities and Net Assets	<u>\$ 1,487,366</u>	<u>\$ 1,210,848</u>

The accompanying notes are an integral part of the financial statements.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Statement of Activities

For the Year Ended September 30, 2020

With Comparative Totals for the Year Ended September 30, 2019

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2020 Total	2019 Total
Revenue and Support				
Contributions and donations	\$ 1,850,378	\$ 533,045	\$ 2,383,423	\$ 2,348,864
Special event fees and sponsorships	9,316	-	9,316	154,131
In-kind donations	89,825	-	89,825	-
Released from restrictions	481,025	(481,025)	-	-
Investment income, net	3,418	-	3,418	12,851
Total revenue and support	<u>2,433,962</u>	<u>52,020</u>	<u>2,485,982</u>	<u>2,515,846</u>
Expenses				
Program services	1,870,120	-	1,870,120	2,057,863
General and administrative	306,661	-	306,661	268,689
Fundraising	201,298	-	201,298	213,659
Total expenses	<u>2,378,079</u>	<u>-</u>	<u>2,378,079</u>	<u>2,540,211</u>
Change in Net Assets from Operations	<u>55,883</u>	<u>52,020</u>	<u>107,903</u>	<u>(24,365)</u>
Non-Operating Expenses				
Accretion of discount on note payable	<u>(3,073)</u>	<u>-</u>	<u>(3,073)</u>	<u>(3,131)</u>
Change in Net Assets	52,810	52,020	104,830	(27,496)
Net Assets at Beginning of Year, as restated	<u>295,858</u>	<u>512,011</u>	<u>807,869</u>	<u>835,365</u>
Net Assets at End of Year, as restated	<u>\$ 348,668</u>	<u>\$ 564,031</u>	<u>\$ 912,699</u>	<u>\$ 807,869</u>

The accompanying notes are an integral part of the financial statements.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Statement of Cash Flows

For the Year Ended September 30, 2020

With Comparative Totals for the Year Ended September 30, 2019

	<u>2020</u>	<u>2019</u>
Cash Flows from Operating Activities		
Change in net assets	\$ 104,830	\$ (27,496)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Accretion of discount on notes payable	3,073	3,131
Donated stock	(9,921)	-
Unrealized/Realized gains on investments	3,891	(6,177)
Decrease (increase) in assets:		
Accounts receivable, net	(1,004)	16,880
Promises to give	(287,267)	129,927
Prepaid expenses	18,222	(4,508)
Increase (decrease) in liabilities:		
Accounts payable	(45,103)	37,827
Accrued expenses	<u>(112,026)</u>	<u>27,240</u>
Net Cash (Used in) Provided by Operating Activities	<u>(325,305)</u>	<u>176,824</u>
Cash Flows from Investing Activities		
Purchase of investments	<u>(560)</u>	<u>(271)</u>
Net Cash Used in Investing Activities	<u>(560)</u>	<u>(271)</u>
Cash Flows from Financing Activities		
Process from note payable - paycheck protection program	311,955	-
Proceeds from note payable	20,003	-
Payments on note payable	<u>(6,214)</u>	<u>(6,214)</u>
Net Cash Provided by (Used in) Financing Activities	<u>325,744</u>	<u>(6,214)</u>
Net (Decrease) Increase in Cash and Cash Equivalents	(121)	170,339
Cash and Cash Equivalents - Beginning	<u>989,896</u>	<u>819,557</u>
Cash and Cash Equivalents - Ending	<u>\$ 989,775</u>	<u>\$ 989,896</u>

The accompanying notes are an integral part of the financial statements.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Statement of Functional Expenses

For the Year Ended September 30, 2020

With Comparative Totals for the Year Ended September 30, 2019

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>2020 Total</u>	<u>2019 Total</u>
Salaries	\$ 1,186,537	\$ 76,264	\$ 123,826	\$ 1,386,627	\$ 1,447,145
Payroll taxes	85,798	5,515	8,954	100,267	100,447
Fringe benefits	221,179	14,216	23,082	258,477	176,274
Subtotal	<u>1,493,514</u>	<u>95,995</u>	<u>155,862</u>	<u>1,745,371</u>	<u>1,723,866</u>
Bank charges	3,102	581	194	3,877	4,621
Consultants	103,348	37,240	13,601	154,189	217,813
In-kind legal services	8,983	80,842	-	89,825	-
Dues and subscriptions	6,554	13	-	6,567	8,110
Equipment	-	7,316	1,924	9,240	2,204
Equipment rental and maintenance	106	426	-	532	2,396
Meals	3,348	2,784	426	6,558	33,445
Insurance	10,419	1,954	651	13,024	7,629
Meeting expenses	5,697	1,943	53	7,693	15,371
Membership fees	-	-	-	-	10,555
Miscellaneous expenses	5,540	-	3,633	9,173	16,002
Mission travel	61,422	-	-	61,422	136,528
Occupancy	121,126	14,250	7,125	142,501	130,671
Payroll service charges	7,517	1,410	470	9,397	10,526
Postage	21	957	-	978	2,278
Printing	5,338	70	16,221	21,629	53,463
Professional fees	-	58,087	-	58,087	57,369
Program meeting space	286	-	-	286	8,343
Program speakers	500	-	-	500	6,000
Sponsorships	600	-	-	600	5,024
Staff training	4,500	812	417	5,729	6,374
Supplies	1,774	217	72	2,063	7,181
Telephone	3,028	296	98	3,422	3,490
Travel	23,397	1,468	551	25,416	70,952
	<u>\$ 1,870,120</u>	<u>\$ 306,661</u>	<u>\$ 201,298</u>	<u>\$ 2,378,079</u>	<u>\$ 2,540,211</u>

The accompanying notes are an integral part of these financial statements.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(1) Summary of Significant Accounting Policies

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The significant accounting policies followed by Jewish Community Relations Council of Greater Boston, Inc. (the Council) are described below to enhance the usefulness of the financial statements to the reader.

(a) Nature of Activities

The Council was founded in 1944 and was incorporated in 1973 in the Commonwealth of Massachusetts as a not-for-profit corporation. Rooted in Jewish values and informed by Jewish history, the Council serves as the representative voice of the organized Jewish Community in the greater Boston area. The Council's mission also reflects the ideals of American democracy while serving as a catalyst for building a strong and vibrant Jewish community in Boston and around the world. The Council advocates for a safe and secure, democratic Jewish state of Israel and promotes an American society which is democratic, pluralistic and just.

In pursuit of its goals, the Council pursues an action agenda by forging collaborative partnerships within the Jewish community; and between the Jewish community and the broader society. To this end, the Council educates, assists and enables the Jewish community to pursue social justice. The Council advocates on issues of Jewish communal concern. The Council builds coalitions for effective action and opportunities for community involvement and convenes the community in times of crisis, celebration and commemoration.

These purposes are accomplished through the following program activities:

Social Justice - The Council works to engage members of Boston's Jewish community in the work of social justice through community service and community organizing, in partnership with other faith communities and a range of community based nonprofits. The four social justice program areas are: The Greater Boston Jewish Coalition for Literacy, which mobilizes hundreds of volunteers to provide weekly tutoring to elementary school children in under resourced urban elementary schools; TELEM, a teen service learning program which engages over 900 middle and high school students in ongoing community service (connected with specially prepared curricula); ReachOut!, which engages young adults in service, fosters their leadership and builds a cohesive community; and synagogue organizing, which involves leaders from area synagogues in organizing and advocacy in the public arena. The Council collaborates closely with the Greater Boston Interfaith Organization in grassroots community organizing.

The Council also provides Holocaust programming and education, in conjunction with the New England Holocaust Memorial.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(1) Summary of Significant Accounting Policies - continued

(a) Nature of Activities - continued

Israel Engagement - The Council is committed to engaging with people from diverse backgrounds to foster civil dialogue and build support for Israel, the national homeland of the Jewish people. The Council pursues these goals by engaging in work such as community education, cultivating relationships throughout greater Boston, leading Study Tours to Israel with community leaders and supporting national efforts through our partnerships with the Jewish Council for Public Affairs. Study Tour participants are strategically selected influential leaders, including clergy and elected officials.

Government Affairs - Working together with the Massachusetts Association of Jewish Federations (MAJF), the Council brings together broad coalitions of Jewish agencies, organizations and individuals, to advocate for compassionate public policies and adequate funding to assist those most in need and improve the quality of life for all. Through successful collaborations with a variety of advocacy organizations in the broader community, the Council multiplies its impact and the reach of its contacts and fosters and develops relationships with governmental officials at the federal, state and local levels in order to achieve policy successes in the budgetary, administrative and legislative arenas.

(b) Basis of Presentation

The statement of activities reports all changes in net assets, including changes in net assets without donor restrictions from operating and non-operating activities. Operating revenues consist of those monies received and other contributions attributable to the Council's ongoing efforts. Non-operating expenses consist of the accretion of the discount on the Council's note payable, see Note 4.

(c) Standards of Accounting and Reporting

The Council's net assets (excess of its assets over liabilities) and its revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

The statement of financial position presents two classes of net assets (net assets without donor restrictions and net assets with donor restrictions) and the statement of activities displays the change in each class of net assets. The classes of net assets applicable to the Council are presented as follows:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor imposed restrictions. Net assets without donor restrictions consist of assets and contributions available for the support of operations. These net assets may be designated for specific purposes by management or the Board of Directors. Gains and losses on investments are reported as increases or decreases in net assets without donor restrictions unless the underlying assets use is restricted by explicit donor stipulations or law.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(1) Summary of Significant Accounting Policies - continued

(c) *Standards of Accounting and Reporting - continued*

Net Assets With Donor Restrictions - Net assets that are subject to donor-imposed stipulations that may or will be met, either by actions of the Council and/or passage of time. Contributions, gains and investment income that are restricted by the donor are reported as increases in net assets with donor restrictions if the restriction expires in the reporting period in which the contributions are recognized.

(d) *Cash and Cash Equivalents*

The Council considers all highly liquid investments purchased with an original maturity of three months or less which are neither held for nor restricted by donors for long-term purposes to be cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

The Council maintains its cash balances at several financial institutions located in Massachusetts. The cash balances are secured by the Federal Deposit Insurance Corporation (FDIC). At times these balances may exceed the federal insurance limits; however, the Council has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances as of September 30, 2020.

(e) *Revenue Recognition*

The Council earns revenue as follows:

Contributions - In accordance with ASC Sub Topic 958-605, *Revenue Recognition*, the Council must determine whether a contribution (or a promise) is conditional or unconditional for transactions deemed to be a contribution. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists. Indicators of a barrier include measurable performance-related barrier or other measurable barrier, a stipulation that limits discretion by the recipient on the conduct of an activity and stipulations that are related to the purpose of the agreement. Topic 958 prescribes that the Council should not consider probability of compliance with the barrier when determining if such awards are conditional and should be reported as conditional grant advance liabilities until such conditions are met.

Contributions without donor restrictions are recognized as revenue when received or unconditionally pledged. Contributions with donor restrictions are recorded as revenues and net assets with donor restrictions when received or unconditionally pledged. Transfers are made to net assets without donor restrictions as services are performed and costs are incurred pro-rata over the period covered by the grant or contribution as time restrictions lapse. Contributions with donor restrictions received and satisfied in the same period are included in grants and contributions without donor restrictions.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(1) Summary of Significant Accounting Policies - continued

(e) Revenue Recognition - continued

Special Events - Special event revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Special events revenue is recognized when earned. Special events are incidental to the Council's operations and the related direct expenses have been reported with fundraising expense in the accompanying statement of activities.

Donated Services - Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by individuals with those skills, and would otherwise be purchased by the Council.

During the year ended September 30, 2020, the Council derived approximately 72% of its total operating revenue from grants received from Combined Jewish Philanthropies (CJP), an unrelated nonprofit organization. In addition, during the year ended September 30, 2020, the Council received 4% of their total operating revenue from targeted gifts from donors to the Council, which flowed through CJP. The remaining 24% of total operating revenue was predominantly from foundations and individuals. All revenue is recorded at estimated net realizable value.

(f) Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of September 30, 2020, management has determined any allowance would be immaterial. The Council does not have a policy to accrue interest on receivables. The Council has no policies requiring collateral or other security to secure the accounts receivable.

(g) Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date.

Unconditional promises to give are periodically reviewed to estimate an allowance for doubtful accounts. Management estimates the allowance by review of historical experience and a specific review of collections trends that differ from scheduled collections on individual promises. As of September 30, 2020, management has determined any allowance would be immaterial. All pledges receivable as of September 30, 2020 are expected to be collected during fiscal year 2021.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(1) Summary of Significant Accounting Policies - continued

(h) Fundraising

Fundraising relates to the activities of raising general and specific contributions for the Council. Fundraising expenses as a percentage of total contribution and special event revenue was 8% for the year ended September 30, 2020. The ratio of expenses to amounts raised is computed using actual expenses and related revenue on an accrual basis.

(i) Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. General and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Council.

Payroll and associated costs are allocated to functions based upon actual time charges. Occupancy costs are allocated based upon the allocation of salary.

(j) Use of Estimates

In preparing the Council's financial statements in conformity with U.S. GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(k) Income Taxes

The Council qualifies as an organization formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC) and is generally not subject to income tax. However, income from certain activities not directly related to the Council's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Council is not a private foundation under Section 509(a)(1) of the IRC.

(l) Investments

The Council records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Interest and dividends are recorded when earned. Gains and losses are recognized as incurred or based on fair value changes during the period. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct investment expenses. Investments are exposed to risks such as interest rate, credit and overall market volatility.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(1) Summary of Significant Accounting Policies - continued

(m) Fair Value Measurements

U.S. GAAP defines fair value as the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Additionally, the inputs used to measure fair value are prioritized based on a three-level hierarchy. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels used to measure fair value are as follows:

Level 1: Quoted prices for identical instruments in active markets.

Level 2: Observable inputs other than quoted prices included in Level 1. Assets and liabilities included in this level are valued using quoted prices for similar assets and liabilities in active markets or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant inputs to the valuation model are unobservable.

Recurring Fair Value Measurements

In accordance with U.S. GAAP, certain assets and liabilities are required to be recorded at fair value on a recurring basis. The Council's assets that are adjusted to fair value on a recurring basis are described below. The Council currently has no liabilities that are adjusted to fair value on a recurring basis.

The following section describes the valuation methodologies used to measure assets financial assets and liabilities at fair value on a recurring basis.

Investments in Equity Securities: Quoted market prices, a Level 1 input, are used to determine the fair value of investment securities. See Note 3 for details of the Council's investments in equity securities.

The following tables summarize assets measured at fair value on a recurring basis as of September 30, 2020.

	Level 1	Level 2	Level 3	Total
Investments	\$ 18,087	\$ -	\$ -	\$ 18,087
	\$ 18,087	\$ -	\$ -	\$ 18,087

The Council's policy is to recognize transfers in and out of levels as of the date an event or change in circumstances causes the transfer.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(1) Summary of Significant Accounting Policies - continued

(m) Fair Value Measurements - continued

Nonrecurring Fair Value Measurements

In addition to assets and liabilities that are recorded at fair value on a recurring basis, the Council records assets and liabilities at fair value on a nonrecurring basis as required by U.S. GAAP. The Council currently has no assets that are adjusted to fair value on a nonrecurring basis. During the year ended September 30, 2020, the Council did adjust their non-interest bearing note payable to CJP to fair value due to a change in terms of the note during the year, see Note 4 for more information including the valuation techniques and inputs used in this Level 2 measurement.

(n) Summarized Financial Information for 2019

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Also, the financial statements do not include a full presentation of the statement of functional expenses for the year ended September 30, 2019. In addition, the financial statements do not include full financial statement disclosures for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Council's financial statements for the year ended September 30, 2019, from which the summarized information was derived.

(o) Recent Accounting Standard Adopted

On October 1, 2019, the Council adopted ASU 2018-08, *Not-for Profit Entities (Topic 958), Clarified Scope and Accounting Guidance for Contributions Received and Made*. This ASU was issued to clarify and improve the guidance in U.S. GAAP for distinguishing transactions that are contributions from those that are exchange transactions. The ASU also provides guidance for determining if a contribution that is a promise to give is conditional. The Council adopted the ASU using a modified prospective method effective October 1, 2019. Under the modified prospective method, this ASU only applies to agreements not completed or entered into (revenue or expense that has not yet been recognized) as of October 1, 2019. As a result, the 2018 financial statements are not restated and there was no cumulative effect adjustment to opening net assets as of October 1, 2019.

(p) Recent Accounting Standards

In June 2020, FASB issued ASU 2020-05, *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842)*. ASU 2020-05 deferred the implementation date of ASU 2016-02 and ASU 2014-09 by one year. These ASUs are described below.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(1) Summary of Significant Accounting Policies - continued

(p) *Recent Accounting Standards - continued*

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers* and all subsequent amendments to the ASU (collectively, ASC 606). The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. To achieve that core principle, an entity should apply the following steps: Step 1 - Identify the contract(s) with the customer; Step 2 - Identify the performance obligations in the contract; Step 3 - Determine the transaction price; Step 4 - Allocate the transaction price to the performance obligations in the contract and Step 5 - Recognize revenue when (or as) the entity satisfies a performance obligation. Services within the scope of ASU 2014-09 primarily include program service fees. The ASU was set to be effective for fiscal years beginning after December 15, 2018 and has been extended to be effective for fiscal years beginning after December 15, 2019. The Council is currently evaluating the impact the adoption of this new standard will have on its financial statements.

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)* which sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract (i.e., lessees and lessors). The new standard requires lessees to apply a dual approach, classifying leases as either finance or operating leases based on the principle of whether or not the lease is effectively a financed purchase by the lessee. This classification will determine whether lease expense is recognized based on an effective interest method or on a straight line basis over the term of the lease, respectively. A lessee is also required to record a right-of-use asset and a lease liability for all leases with a term of greater than 12 months regardless of their classification. Leases with a term of 12 months or less will be accounted for similar to existing guidance for operating leases today.

The new standard requires lessors to account for leases using an approach that is substantially equivalent to existing guidance for sales-type leases, direct financing leases and operating leases. The ASU was set to be effective on January 1, 2021, with early adoption permitted. The effective date was extended to fiscal years beginning after December 15, 2021. The Council is currently evaluating the impact the adoption of this new standard will have on its financial statements.

In July 2018, FASB issued ASU 2018-10, *Codification Improvements to Topic 842, Leases* and ASU 2018-11, *Leases (Topic 842), Targeted Improvements*. In December 2018, FASB issued ASU 2018-20, *Leases (Topic 842), Narrow-Scope Improvements for Lessors*. Adoption of these ASUs will run concurrent with the Council's adoption of ASU 2016-02.

(q) *Reclassifications*

In addition to the reclassifications described in the above disclosure, certain amounts in the prior year have been reclassified to conform to the current year presentation.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(1) Summary of Significant Accounting Policies - continued

(r) Compensated Absences - Change in Accounting Policy

During the year ended September 30, 2020, the Council changed their accounting policy concerning compensated absences for vacation time to expense that time as earned; see Note 12. This accounting policy is preferred for the Council as it records the related salary expense in the period that it is incurred.

(s) Notes Receivable

Notes receivable have been valued at an amount not greater than cost, less an allowance for losses. Interest is recognized monthly as it accrues. The Council calculates allowances for uncollectible loans based on its previous loss experience. Individual loans are written off against the reserve when they are deemed uncollectible, and increases in the reserve are charged to loan loss reserve. All notes are due from Boston Community Capital, see Note 2. As of September 30, 2020, management has determined any allowance would be immaterial.

(2) Notes Receivable

In May 2006, various individuals and organizations donated funds to the Council for the purpose of loaning said funds to Boston Community Capital to assist with the development of affordable housing in the Boston area.

The Council participated directly in this initiative by entering into a note receivable with Boston Community Capital totaling \$138,969 at 2% interest dated December 12, 2004. The note required interest only payments each June with the principal balance due on June 30, 2019. During the year ended September 30, 2019, the note was extended until June 30, 2024 with an interest rate of 3%. As of September 30, 2020, the note receivable amounted to \$138,969.

The Council participated directly in this initiative by entering into another note receivable with Boston Community Capital totaling \$15,000 at 2% interest dated December 12, 2004. The note requires interest only payments each June with the balance due when called upon, however, it is not the Council's intention to call this note in fiscal year 2021. As of September 30, 2020, the note receivable amounted to \$15,000.

As of September 30, 2020, no notes receivable are past due.

(3) Investments

Investments are valued at fair value using level 1 inputs, unadjusted quoted prices in active markets, and are comprised entirely of domestic equity securities as of September 30, 2020 totaling \$18,087.

The marketable equity securities primarily consist of common stock of companies traded on the New York Stock Exchange. Management fees were immaterial for the year ended September 30, 2020 and are included with investment revenue, net on the accompanying statement of activities.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(4) Note Payable - CJP

An interest free loan in the original amount of \$186,421 was extended by CJP effective June 30, 2016 to assist the Council in funding the pension liability of a former employee as well as to repay the remaining balance on an old CJP note. On January 1, 2020 CJP issued an addendum agreeing to provide an additional \$20,003 and extending the maturity to 2049. On or about December 31 of each year, commencing with December 31, 2016, and ending during 2049, the Council will provide CJP a payment of \$6,214 to be applied to the outstanding principal of the loan. As of September 30, 2020, the outstanding balance on the note payable amounted to \$181,568.

In accordance with U.S. GAAP, a discount is required to be calculated on the non-interest bearing note payable for imputed interest. This discount was calculated, as a Level 2 Fair Value Measurement, in accordance with a risk free rate of return, determined by management to be the U.S. Treasury's 30-year Daily Yield Curve rate as of the date of the last amendment, January 1, 2020, which was 1.59%. As of September 30, 2020, this discount was determined to be \$40,546 which is netted against the corresponding note payable in the accompanying statement of financial position. This discount will decline annually as principal payments are made. A corresponding interest expense will be recorded in relation to the discount and will be included as non-operating expense on the accompanying statement of activities as accretion of discount.

Future minimum payments are as follows:

Year ended September 30, 2021	\$	6,214
Year ended September 30, 2022		6,214
Year ended September 30, 2023		6,214
Year ended September 30, 2024		6,214
Year ended September 30, 2025		6,214
Total continuing equal annual payments owed through 2049		150,498

(5) Note Payable - Paycheck Protection Program

In June 2020, in response to the COVID-19 pandemic, the SBA established the Paycheck Protection Program (PPP) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Loans provided through the PPP were designed to provide direct incentive for small businesses to keep their workers on payroll. During the year ended September 30, 2020, the Council entered into a PPP note payable with People's United Bank in the original amount of \$311,955. No principal payments are required until maturity. The note accrues interest at 1% and matures April 2022. The SBA will forgive the principal and interest on PPP loans so long as all employee retention criteria are met and the funds are used for eligible expenses. Management intends to complete the necessary application for forgiveness during the year ended September 30, 2021. As of the report date, management has estimated the entire amount will be forgiven during the year ended September 30, 2021 and has included this amount in current notes payable on the statement of financial position as of September 30, 2020. As of September 30, 2020, the principal balance due was \$311,955.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(6) Operating Lease Commitments

The Council is a tenant-at-will for office space in Boston, MA owned by CJP. The Council pays monthly rent which includes occupancy, common area maintenance and utility costs. Total rent expenses for the year ended September 30, 2020 totaled \$142,501.

(7) Net Assets With Donor Restriction

Net assets with donor restrictions consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of September 30, 2020, net assets with donor restrictions are restricted for the following purposes or periods:

Subject to expenditure for a specified purpose:	
New England Holocaust Memorial	\$ 30,986
Subject to the passage of time:	
For use in fiscal year 2021	<u>533,045</u>
Total net assets with donor restrictions	\$ <u>564,031</u>

Net assets released from restrictions during the year ended September 30, 2020 were \$481,205, of which \$61,014 was from program restrictions and \$420,011 was from time restrictions.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(8) Specific Program Expenses - Unaudited

The Council has allocated direct and administrative expenses to the following projects for 2020:

Designated Program Expenses

Service Programs		
TELEM	\$ 223,947	
Greater Boston Jewish Coalition for Literacy	182,983	
ReachOut!	120,064	
MLK Day of Service	<u>47,021</u>	
Total Service Programs		574,016
Advocacy and Organization		
Synagogue Organizing	196,998	
Government Affairs	<u>256,856</u>	
Total Advocacy and Organization		453,854
Community Relations		
Community Relations	357,383	
NE Holocaust Memorial	<u>133,625</u>	
Total Community Outreach		491,008
Israel Engagement Center	<u>351,242</u>	
Total Israel Engagement Center		<u>351,242</u>
Total allocated expenses		\$ <u>1,870,120</u>

(9) Employee Benefits

(a) Defined Contribution Plan

The Council has a defined contribution pension plan that qualifies as a tax-sheltered account under Section 403(b)(7) of the IRC for the benefit of eligible employees. All regular employees are eligible to participate in this plan. Under the plan, benefit eligible employees can invest pre-tax dollars. The employees are not taxed on contributions or earnings until they receive distributions from the account. During the year ended September 30, 2020, the Council's contributions under this plan amounted to \$54,610.

(b) Section 125 Plan

The Council has a plan that qualifies as a "Cafeteria Plan" under Section 125 of the IRC. The plan allows the Council's employees to pay for medical and dental insurance and daycare on a pre-tax basis. All employees whose customary employment is at least 20 hours per week are eligible to participate in the plan.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(10) Concentrations

The Council is significantly supported by CJP, an unrelated nonprofit organization with similar missions and goals to that of the Council. CJP accounted for, or passed through, a significant portion of the Council's operating revenue during the year ended September 30, 2020, see Note 1(e). The Council's notes payable are held by CJP, see Note 4, and the Council also rents their office space from CJP, see Note 6.

(11) Liquidity and Availability of Resources

The following reflects the Council's financial assets as of September 30, 2020, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year from the statement of financial position date.

Financial assets at year end	
Cash and cash equivalents	\$ 989,775
Investments	18,087
Accounts receivable, net	1,004
Promises to give	<u>307,278</u>
Total	<u>1,316,144</u>
Less amounts unavailable for general expenditures within one year, due to:	
Restricted by donors for specific purposes	<u>30,986</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>1,285,158</u>

The Council is supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Council must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Council's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the Council has invested cash in short-term investments.

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(12) Prior Period Adjustments

During the year ended September 30, 2020, it was determined that there were two matters that needed to be implemented to properly state prior years' net assets. Both have been recorded as prior period adjustments. Prior period financial statements have not been reissued.

The first prior period adjustment involved the correction of an error for the recording of unemployment benefits due from prior years that were discovered during the year ended September 30, 2020 in the amount of \$89,667.

The second prior period adjustment was recorded for a change in accounting policy for accrued vacation in the amount of \$64,519; see Note 1(r). The restatement decreased the preceding years' net asset balances.

The September 30, 2019 accrued expenses have been restated as follows:

Accrued expenses, as of September 30, 2019, as previously reported	\$ 64,960
Prior period adjustment - unemployment benefits	89,667
Prior period adjustment - change in accounting policy	<u>64,519</u>
Accrued expenses, as of September 30, 2019, as restated	<u>\$ 219,146</u>

The September 30, 2019 net assets without donor restrictions have been restated as follows:

Net assets without donor restrictions, as of September 30, 2019, as previously reported	\$ 450,044
Prior period adjustment - unemployment benefits	(89,667)
Prior period adjustment - change in accounting policy	<u>(64,519)</u>
Net assets without donor restrictions, as of September 30, 2019, as restated	<u>\$ 295,858</u>

The September 30, 2019 total net assets have been restated as follows:

Net assets, as of September 30, 2019, as previously reported	\$ 962,055
Prior period adjustment - unemployment benefits	(89,667)
Prior period adjustment - change in accounting policy	<u>(64,519)</u>
Net assets, as of September 30, 2019, as restated	<u>\$ 807,869</u>

JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER BOSTON, INC.

Notes to Financial Statements

September 30, 2020

(13) COVID-19 - Risk and Uncertainties

In early 2020, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. As a result, events have occurred including mandates from federal, state and local authorities leading to an overall decline in economic activity. At this stage, the limited impact to the Council resulted in a loss of revenues and other adverse effects to the Council's financial position, results of operations, and cash flows. As described in Note 5, the Council received a PPP loan. Further, the Council's liquidity as of September 30, 2020 is documented at Note 11. The Council is not able to estimate the length or severity of this outbreak and the related financial impact. Management plans to adjust its operations accordingly and will continue to assess and monitor the situation as it evolves. If the length of the outbreak and related effects on the Council's operations continue for an extended period of time the Council may have to seek alternative measures to finance its operations. The Council does not believe that the impact of COVID-19 would have a material adverse effect on its financial condition or liquidity.

(15) Subsequent Events

The Council has performed an evaluation of subsequent events through March 3, 2021, which is the date the Council's financial statements were available to be issued. No material subsequent events have occurred since September 30, 2020 that required recognition or disclosure in these financial statements.