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Form 990

## Return of Organization Exempt From Income Tax

2014

Open to Public Inspection

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

- Do not enter social security numbers on this form as it may be made public
- Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

## A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

B Check if applicable	C Name of organization JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA		D Employer identification number 13-5599486
<input type="checkbox"/> Address change	E Telephone number (212) 786-5141		
<input type="checkbox"/> Name change	F Name and address of principal officer STEPHEN HAZAN ARNOFF 520 EIGHTH AVENUE NEW YORK, NY 10018		G Gross receipts \$ 32,535,610
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address)	Room/suite	
<input type="checkbox"/> Final return/terminated	520 EIGHTH AVENUE		
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10018		
<input type="checkbox"/> Application pending			

I Tax-exempt status  501(c)(3)  501(c) ( ) (insert no)  4947(a)(1) or  527

J Website: ► WWW JCCA.ORG

K Form of organization  Corporation  Trust  Association  Other ►H(a) Is this a group return for subordinates?  Yes  NoH(b) Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)

H(c) Group exemption number ►

L Year of formation 1917 M State of legal domicile NY

## Part I Summary

1 Briefly describe the organization's mission or most significant activities  
JCC ASSOCIATION STRENGTHENS JEWISH LIFE IN NORTH AMERICA THROUGH DIRECT SERVICE TO AFFILIATE JCCS, YM/YWHA'S AND CAMPS, BY PROVIDING LEADERSHIP AND GUIDANCE TO THE JCC MOVEMENT IN ADDITION, JCC ASSOCIATION SERVES JEWISH PERSONNEL IN THE ARMED FORCES THROUGH THE JEWISH WELFARE BOARD

2 Check this box ► 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)	3	76
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	76
5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	72
6 Total number of volunteers (estimate if necessary)	6	105
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	9,171,464	10,208,868	
9 Program service revenue (Part VIII, line 2g)	2,881,738	2,670,409	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,386,594	440,903	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,801	4,170	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,447,597	13,324,350	

		Prior Year	Current Year
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	318,700	332,494	
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,083,862	8,113,919	
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0	
b Total fundraising expenses (Part IX, column (D), line 25) ► 762,733			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,444,222	5,298,210	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	13,846,784	13,744,623	
19 Revenue less expenses Subtract line 18 from line 12	-399,187	-420,273	

		Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	24,115,753	24,469,006	
21 Total liabilities (Part X, line 26)	7,709,607	8,757,615	
22 Net assets or fund balances Subtract line 21 from line 20	16,406,146	15,711,391	

## 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 2015-08-12
	ROBERT D KIMSAL CFO	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name ROBERT R LYONS CPA	Preparer's signature ROBERT R LYONS CPA	Date	Check <input type="checkbox"/> if self-employed	PTIN P00227472
	Firm's name ► MARKS PANETH LLP			Firm's EIN ► 11-3518842	
	Firm's address ► 685 THIRD AVENUE NEW YORK, NY 10017		Phone no (212) 503-8800		

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

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III **1** Briefly describe the organization's mission

JCC ASSOCIATION STRENGTHENS JEWISH LIFE IN NORTH AMERICA THROUGH DIRECT SERVICE TO AFFILIATE JCCS, YM/YMHA'S AND CAMPS AND BY PROVIDING LEADERSHIP AND GUIDANCE TO THE JCC MOVEMENT IN ADDITION, WE SERVE JEWISH PERSONNEL IN THE ARMED FORCES THROUGH THE JEWISH WELFARE BOARD

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**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 \$ 3,730,870 including grants of \$ 131,744 ) (Revenue \$ 1,746,137 )  
 PROGRAM ENRICHMENT SERVICES - THIS PROGRAM PROVIDES DEVELOPING SIGNATURE PROGRAMS FOR MEMBER JCCS AND PROVIDES CONSULTING ON THE PROGRAMMING NEEDS OF THE JCCS

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**4b** (Code ) (Expenses \$ 3,477,992 including grants of \$ ) (Revenue \$ 92,805 )  
 COMMUNITY CONSULTATION SERVICES - THIS PROGRAM PROVIDES CONSULTING SERVICES TO JCCS IN THE AREA OF GENERAL MANAGEMENT, FINANCIAL MANAGEMENT AND GOVERNANCE IN ADDITION, THE MANDEL CENTER FOR EXCELLENCE IN LEADERSHIP AND MANAGEMENT HAS BEEN INVOLVED IN DEVELOPING OPERATIONAL BENCHMARKS FOR JCCS

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**4c** (Code ) (Expenses \$ 2,387,499 including grants of \$ 21,000 ) (Revenue \$ 709,061 )  
 JEWISH EDUCATION SERVICES - THIS PROGRAM DEVELOPS PROGRAMS FOR JCCS TO OPERATE THAT HAVE SIGNIFICANT JEWISH CONTENT IN ADDITION, SEMINARS IN ISRAEL FOR PROFESSIONAL STAFF AND LAY LEADERS OF JCCS ARE PERFORMED THROUGH THIS PROGRAM

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See Additional Data

**4d** Other program services (Describe in Schedule O )

(Expenses \$ 1,806,119 including grants of \$ 179,750 ) (Revenue \$ 122,406 )

**4e** **Total program service expenses**  11,402,480

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V

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? If "Yes," complete Schedule D, Part VI

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? If "Yes," complete Schedule D, Part VII

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? If "Yes," complete Schedule D, Part VIII

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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)? If "Yes," complete Schedule D, Part XI

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8		No
9		No
10	Yes	
11a	Yes	
11b	Yes	
11c		No
11d		No
11e	Yes	
11f	Yes	
12a	Yes	
12b		No
13		No
14a	Yes	
14b	Yes	
15		No
16		No
17		No
18		No
19		No
20a		No
20b		

**Part IV Checklist of Required Schedules (continued)**

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
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	Yes	
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	Yes	
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	No	
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
24c	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		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No	
25b	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	No	
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No	
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)	28a	No	
28b	a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	No	
28c	b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	No	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	No	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No	
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	No	
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	No	
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	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No	
35b	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	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	No	
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	No	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	Yes	

**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
<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	<b>1a</b>	73	
<b>b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	<b>1b</b>	0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .	<b>1c</b>		
<b>2a</b> 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 . . .	<b>2a</b>	72	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	Yes	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .	<b>3a</b>	No	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . .	<b>3b</b>		
<b>4a</b> 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)? . . .	<b>4a</b>	Yes	
<b>b</b> If "Yes," enter the name of the foreign country <u>IS, CJ</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	<b>5a</b>	No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .	<b>5c</b>		
<b>6a</b> 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? . . .	<b>6a</b>	No	
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>	<b>7a</b>	No	
<b>a</b> 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? . . .	<b>7b</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	<b>7c</b>	No	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .	<b>7d</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7e</b>	No	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	<b>7f</b>	No	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	<b>7g</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	<b>7h</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	<b>8</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter	<b>10a</b>		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . .	<b>10b</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
<b>11 Section 501(c)(12) organizations.</b> Enter	<b>11a</b>		
<b>a</b> Gross income from members or shareholders . . .	<b>11b</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	<b>13a</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O	<b>13b</b>		
<b>b</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 . . .	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . .	<b>14a</b>	No	
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	<b>14b</b>		

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

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

### Section A. Governing Body and Management

			Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	76		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b>	76		
<b>2</b> 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?	<b>2</b>	Yes		
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>	No		
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>	No		
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>	No		
<b>6</b> Did the organization have members or stockholders?	<b>6</b>	Yes		
<b>7a</b> 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?	<b>7a</b>	No		
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>	No		
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<b>8a</b>	Yes		
<b>a</b> The governing body?	<b>8b</b>	Yes		
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>9</b>	No		
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				

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

		Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	No	
<b>b</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?	<b>10b</b>		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	Yes	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990			
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	Yes	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	Yes	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>	Yes	
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	Yes	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	Yes	
<b>15</b> 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?	<b>15a</b>	Yes	
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15b</b>	No	
<b>b</b> Other officers or key employees of the organization			
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	No	
<b>b</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?	<b>16b</b>		

### Section C. Disclosure

<b>17</b> List the States with which a copy of this Form 990 is required to be filed	NY, AL, CA, CO, CT, FL, GA, IL, KS, KY, MD, MA, MI, MN, NH, NJ, NC, OH, OK, OR, PA, SC, TN, VA, WA, WV, WI
<b>18</b> Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply	
<input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
<b>19</b> Describe in 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	
<b>20</b> State the name, address, and telephone number of the person who possesses the organization's books and records	ROBERT D KIMSAL

**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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

<b>(A)</b> Name and Title	<b>(B)</b> Average hours per week (list any hours for related organizations below dotted line)	<b>(C)</b> Position (do not check more than one box, unless person is both an officer and a director/trustee)						<b>(D)</b> Reportable compensation from the organization (W-2/1099-MISC)	<b>(E)</b> Reportable compensation from related organizations (W-2/1099-MISC)	<b>(F)</b> Estimated amount of other compensation from the organization and related organizations
		Individual trustee Or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

**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 dotted 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			

<b>1b Sub-Total . . . . .</b>	►			
<b>c Total from continuation sheets to Part VII, Section A . . . . .</b>	►			
<b>d Total (add lines 1b and 1c) . . . . .</b>	►	2,900,528	0	289,464

**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 ►13

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .	3	No
<b>4</b> 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 . . . . .	4	Yes
<b>5</b> 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 . . . . .	5	No

**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
<b>2</b> 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		

**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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b> 1,084,388			
	<b>b</b> Membership dues . . . . .	<b>1b</b> 5,498,116			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>			
	<b>d</b> Related organizations . . . . .	<b>1d</b>			
	<b>e</b> Government grants (contributions)	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 3,626,364			
	<b>g</b> Noncash contributions included in lines 1a-1f \$		41,586		
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .		10,208,868		
<b>Program Service Revenue</b>	<b>2a</b> PROGRAM & SEMINAR FEES	Business Code 900099	2,670,409	2,670,409	
	<b>b</b>				
	<b>c</b>				
	<b>d</b>				
	<b>e</b>				
	<b>f</b> All other program service revenue				
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		2,670,409		
	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		350,609		350,609
<b>4</b> Income from investment of tax-exempt bond proceeds					
<b>5</b> Royalties . . . . .					
<b>6a</b> Gross rents	(I) Real	(II) Personal			
<b>b</b> Less rental expenses					
<b>c</b> Rental income or (loss)					
<b>d</b> Net rental income or (loss) . . . . .					
<b>7a</b> Gross amount from sales of assets other than inventory	(I) Securities	(II) Other			
<b>b</b> Less cost or other basis and sales expenses	19,301,554				
<b>c</b> Gain or (loss)	19,211,260				
<b>d</b> Net gain or (loss) . . . . .	90,294		90,294	90,294	
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	a				
<b>b</b> Less direct expenses . . . . .	b				
<b>c</b> Net income or (loss) from fundraising events . . . . .					
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	a				
<b>b</b> Less direct expenses . . . . .	b				
<b>c</b> Net income or (loss) from gaming activities . . . . .					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	a				
<b>b</b> Less cost of goods sold . . . . .	b				
<b>c</b> Net income or (loss) from sales of inventory . . . . .					
<b>Miscellaneous Revenue</b>	Business Code				
<b>11a</b> OTHER INCOME	900099	4,170		4,170	
<b>b</b>					
<b>c</b>					
<b>d</b> All other revenue . . . . .					
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .		4,170			
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .		13,324,350	2,670,409	0	445,073

**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 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21 . . . . .	152,744	152,744		
2 Grants and other assistance to domestic individuals See Part IV, line 22 . . . . .	179,750	179,750		
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 . . . . .	2,194,980	1,533,478	438,490	223,012
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 . . . . .	4,355,812	3,742,279	325,579	287,954
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	491,126	384,848	67,679	38,599
9 Other employee benefits . . . . .	529,934	441,662	40,252	48,020
10 Payroll taxes . . . . .	542,067	420,113	82,221	39,733
11 Fees for services (non-employees)				
a Management . . . . .				
b Legal . . . . .	10,248		10,248	
c Accounting . . . . .	46,000		46,000	
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 Schedule O) . . . . .	592,123	555,899	34,623	1,601
12 Advertising and promotion . . . . .				
13 Office expenses . . . . .	338,132	324,093		14,039
14 Information technology . . . . .	140,634	104,215	33,660	2,759
15 Royalties . . . . .				
16 Occupancy . . . . .	879,068	703,935	110,972	64,161
17 Travel . . . . .	477,479	466,891	9,033	1,555
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	2,096,382	2,042,477	38,680	15,225
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	166,597	137,194	18,631	10,772
23 Insurance . . . . .	96,085	79,098	10,764	6,223
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a OTHER	166,084	28,648	136,535	901
b BAD DEBT EXPENSE	104,115		104,115	
c MEMBERSHIP DUES	50,781	10,775	38,102	1,904
d TELEPHONE	47,698	30,951	16,532	215
e All other expenses	86,784	63,430	17,294	6,060
25 <b>Total functional expenses.</b> Add lines 1 through 24e	13,744,623	11,402,480	1,579,410	762,733
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
<b>Assets</b>			
1	Cash—non-interest-bearing	52,879	<b>1</b> 29,609
2	Savings and temporary cash investments	544,726	<b>2</b> 551,181
3	Pledges and grants receivable, net	771,323	<b>3</b> 902,923
4	Accounts receivable, net	563,344	<b>4</b> 643,559
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		
		90,000	<b>5</b> 70,000
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		
			<b>6</b>
7	Notes and loans receivable, net		<b>7</b>
8	Inventories for sale or use		<b>8</b>
9	Prepaid expenses and deferred charges	494,265	<b>9</b> 542,261
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 3,175,106	
b	Less accumulated depreciation	<b>10b</b> 1,946,255	1,346,177 <b>10c</b> 1,228,851
11	Investments—publicly traded securities	19,337,279	<b>11</b> 19,088,570
12	Investments—other securities See Part IV, line 11	915,760	<b>12</b> 1,412,052
13	Investments—program-related See Part IV, line 11		<b>13</b>
14	Intangible assets		<b>14</b>
15	Other assets See Part IV, line 11		<b>15</b>
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	24,115,753	<b>16</b> 24,469,006
<b>Liabilities</b>			
17	Accounts payable and accrued expenses	878,381	<b>17</b> 1,400,050
18	Grants payable		<b>18</b>
19	Deferred revenue	519,292	<b>19</b> 601,185
20	Tax-exempt bond liabilities		<b>20</b>
21	Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>
22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		<b>22</b>
23	Secured mortgages and notes payable to unrelated third parties		<b>23</b>
24	Unsecured notes and loans payable to unrelated third parties		<b>24</b>
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	6,311,934	<b>25</b> 6,756,380
26	<b>Total liabilities.</b> Add lines 17 through 25	7,709,607	<b>26</b> 8,757,615
<b>Net Assets or Fund Balances</b>			
	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
27	Unrestricted net assets	-6,404,282	<b>27</b> -7,237,994
28	Temporarily restricted net assets	5,923,946	<b>28</b> 6,038,342
29	Permanently restricted net assets	16,886,482	<b>29</b> 16,911,043
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>		
30	Capital stock or trust principal, or current funds		<b>30</b>
31	Paid-in or capital surplus, or land, building or equipment fund		<b>31</b>
32	Retained earnings, endowment, accumulated income, or other funds		<b>32</b>
33	Total net assets or fund balances	16,406,146	<b>33</b> 15,711,391
34	<b>Total liabilities and net assets/fund balances</b>	24,115,753	<b>34</b> 24,469,006

**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	13,324,350
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,744,623
3	Revenue less expenses Subtract line 2 from line 1	3	-420,273
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	16,406,146
5	Net unrealized gains (losses) on investments	5	687,564
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-962,046
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	15,711,391

**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	No
2b 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	Yes
2c 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 in Schedule O	2c	Yes
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? 3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3a	No
	3b	

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 13-5599486

**Name:** JEWISH COMMUNITY CENTERS ASSOCIATION OF  
NORTH AMERICA

### Form 990, Part III - Line 4c: Program Service Accomplishments (See the Instructions)

(Code	) (Expenses \$	1,806,119	including grants of \$	114,750	) (Revenue \$	110,712
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PERSONNEL SERVICES- THIS PROGRAM DEALS WITH ALL MATTERS RELATED TO THE 3,000 PROFESSIONALS WORKING IN JEWISH COMMUNITY CENTERS THROUGHOUT NORTH AMERICA. THE PROGRAM INCLUDES RECRUITING QUALITY PROFESSIONALS TO FILL VACANCIES IN JCCS, ENHANCING A JCC'S STAFF RETENTION POTENTIAL, MONITORING AND LEADING CHANGES IN PERSONNEL PRACTICE, STUDYING AND PUBLICATION OF TRENDS, INCLUDING SALARIES

(Code	) (Expenses \$	65,000	including grants of \$	65,000	) (Revenue \$	11,694
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DIRECT SERVICE TO THE MILITARY - THIS PROGRAM WORKS WITH ALL BRANCHES OF THE US MILITARY TO ENDORSE JEWISH CHAPLAINS AND PROVIDES SERVICES TO ACTIVATE DUTY PERSONNEL, THEIR FAMILIES AND THOSE IN VETERANS HOSPITALS

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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			
(1) PAULA SIDMAN DIRECTOR	2 00	X					0	0	0
(1) RUTH FLETCHER DIRECTOR	2 00	X					0	0	0
(2) BRIAN KRIFTCHER DIRECTOR	2 00	X					0	0	0
(3) DAVID PELTZ DIRECTOR	2 00	X					0	0	0
(4) ROBIN FREDERICK DIRECTOR	2 00	X					0	0	0
(5) MERYL AINSMAN FORMER DIRECTOR	2 00	X					0	0	0
(6) ARTHUR ALLEN DIRECTOR	2 00	X					0	0	0
(7) JACK BAUM DIRECTOR	2 00	X					0	0	0
(8) STEPHEN BAYER FORMER DIRECTOR	2 00	X					0	0	0
(9) ALVIN BERKUN DIRECTOR	2 00	X					0	0	0
(10) DANIEL BERNSTEIN DIRECTOR	2 00	X					0	0	0
(11) KARA BIERMAN DIRECTOR	2 00	X					0	0	0
(12) AMY ROSENBERG DIRECTOR	2 00	X					0	0	0
(13) STEPHEN BODZIN FORMER DIRECTOR	2 00	X					0	0	0
(14) LISA BRILL DIRECTOR	2 00	X					0	0	0
(15) SUSAN DIAMOND FORMER DIRECTOR	2 00	X					0	0	0
(16) ANDREW EISENBERG DIRECTOR	2 00	X					0	0	0
(17) MARTIN ENGLISHER FORMER DIRECTOR	2 00	X					0	0	0
(18) DAVID EVERETT FORMER DIRECTOR	2 00	X					0	0	0
(19) ARLENE FICKLER FORMER DIRECTOR	2 00	X					0	0	0
(20) HOWARD FINE FORMER DIRECTOR	2 00	X					0	0	0
(21) CHERYL FISHBEIN DIRECTOR	2 00	X					0	0	0
(22) ALEX BUDNITSKY DIRECTOR	2 00	X					0	0	0
(23) CAROL WEINTRAUB FOGL DIRECTOR	2 00	X					0	0	0
(24) CAROL FOLKERTH DIRECTOR	2 00	X					0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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			
(26) SUE FOX DIRECTOR	2 00	X					0	0	0
(1) RICHARD FRANKOFF DIRECTOR	2 00	X					0	0	0
(2) MAXINE FREILICH FORMER DIRECTOR	2 00	X					0	0	0
(3) JANE GELLMAN DIRECTOR	2 00	X					0	0	0
(4) MICHAEL GILDENHORN DIRECTOR	2 00	X					0	0	0
(5) SANDRA GOLD FORMER DIRECTOR	2 00	X					0	0	0
(6) EDWIN GOLDBERG DIRECTOR	2 00	X					0	0	0
(7) JACOB SCHREIBER DIRECTOR	2 00	X					0	0	0
(8) LISIE GOTTDENKER DIRECTOR	2 00	X					0	0	0
(9) ROSLYN HAIKIN FORMER DIRECTOR	2 00	X					0	0	0
(10) STUART HOCHWERT DIRECTOR	2 00	X					0	0	0
(11) JOE SNIDERMAN DIRECTOR	2 00	X					0	0	0
(12) KENNETH JACOBS FORMER DIRECTOR	2 00	X					0	0	0
(13) HOWARD JACOBSON DIRECTOR	2 00	X					0	0	0
(14) TRUDY JACOBSON FORMER DIRECTOR	2 00	X					0	0	0
(15) EDWARD KAPLAN DIRECTOR	2 00	X					0	0	0
(16) ANN KAUFMAN DIRECTOR	2 00	X					0	0	0
(17) STEPHEN KAUFMAN DIRECTOR	2 00	X					0	0	0
(18) IRA KRONENBERG DIRECTOR	2 00	X					0	0	0
(19) SHERRY KULMAN FORMER DIRECTOR	2 00	X					0	0	0
(20) RONALD LEIBOW DIRECTOR	2 00	X					0	0	0
(21) JACK LEVY FORMER DIRECTOR	2 00	X					0	0	0
(22) JUDITH LIEBERMAN DIRECTOR	2 00	X					0	0	0
(23) MARK LIT FORMER DIRECTOR	2 00	X					0	0	0
(24) LAWRENCE MAGID DIRECTOR	2 00	X					0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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			
(51) JEROME MAKOWSKY DIRECTOR	2 00	X					0	0	0
(1) MORTON MANDEL DIRECTOR	2 00	X					0	0	0
(2) THOMAS MANDEL DIRECTOR	2 00	X					0	0	0
(3) JOYCE MANDELL FORMER DIRECTOR	2 00	X					0	0	0
(4) MARC MERKLIN DIRECTOR	2 00	X					0	0	0
(5) SIDNEY MILLER FORMER DIRECTOR	2 00	X					0	0	0
(6) JOAN SWARTZ DIRECTOR	2 00	X					0	0	0
(7) MARVIN PERTZIK FORMER DIRECTOR	2 00	X					0	0	0
(8) GERI POLLACK DIRECTOR	2 00	X					0	0	0
(9) LESTER POLLACK DIRECTOR	2 00	X					0	0	0
(10) STEVEN CADRANEL DIRECTOR	2 00	X					0	0	0
(11) STUART RAYNOR DIRECTOR	2 00	X					0	0	0
(12) STEVE REINER DIRECTOR	2 00	X					0	0	0
(13) DANIEL ROSE DIRECTOR	2 00	X					0	0	0
(14) STEPHEN DORSKY FORMER DIRECTOR	2 00	X					0	0	0
(15) STEVEN RUBIN FORMER DIRECTOR	2 00	X					0	0	0
(16) ALAN SATALOFF FORMER DIRECTOR	2 00	X					0	0	0
(17) ANNETTE SAXON DIRECTOR	2 00	X					0	0	0
(18) FRANK WALDORF DIRECTOR	2 00	X					0	0	0
(19) GERALD SCHWARTZ ESQ FORMER DIRECTOR	2 00	X					0	0	0
(20) MICHAEL SEGAL FORMER DIRECTOR	2 00	X					0	0	0
(21) MARK SHAPIRO DIRECTOR	2 00	X					0	0	0
(22) STEVEN SHERMAN FORMER DIRECTOR	2 00	X					0	0	0
(23) PHILIP SHIEKMAN FORMER DIRECTOR	2 00	X					0	0	0
(24) MARK SOKOLL DIRECTOR	2 00	X					0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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			
(76) SHIRLEY SOLOMON DIRECTOR	2 00	X					0	0	0
(1) ALAN SOLOW DIRECTOR	2 00	X					0	0	0
(2) JEROME SPITZER FORMER DIRECTOR	2 00	X					0	0	0
(3) KENNETH STEINBERG DIRECTOR	2 00	X					0	0	0
(4) SUSAN STRAIT DIRECTOR	2 00	X					0	0	0
(5) JEFFREY TUVLIN DIRECTOR	2 00	X					0	0	0
(6) JANE TZINBERG RUBIN DIRECTOR	2 00	X					0	0	0
(7) MARY RITA WEISSMAN FORMER DIRECTOR	2 00	X					0	0	0
(8) STEVEN WISHNIA DIRECTOR	2 00	X					0	0	0
(9) TOBY WOLF FORMER DIRECTOR	2 00	X					0	0	0
(10) ERIC ZACHS DIRECTOR	2 00	X					0	0	0
(11) PAUL GILLIS DIRECTOR	2 00	X					0	0	0
(12) BARAK HERMANN DIRECTOR	2 00	X					0	0	0
(13) BETSY HEYMAN DIRECTOR	2 00	X					0	0	0
(14) MICHAEL KAMINSKY DIRECTOR	2 00	X					0	0	0
(15) JOSH LANGENTHAL DIRECTOR	2 00	X					0	0	0
(16) GAIL LUXENBERG DIRECTOR	2 00	X					0	0	0
(17) ADRIENNE MATROS DIRECTOR	2 00	X					0	0	0
(18) RICHARD NELSON DIRECTOR	2 00	X					0	0	0
(19) J VICTOR SAMUELS VICE-CHAIR	3 00	X	X				0	0	0
(20) HARRIET BLANK SECRETARY	3 00	X	X				0	0	0
(21) JOYCE GOLDSTEIN VICE-CHAIR	3 00	X	X				0	0	0
(22) GARY JACOBS VICE-CHAIR	3 00	X	X				0	0	0
(23) ERIC NISLOW ASSOCIATE-SECRETARY	3 00	X	X				0	0	0
(24) DONALD BRODSKY VICE-CHAIR	3 00	X	X				0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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			
(101) PHILIP SCHATTEN ASSOCIATE-SECRETARY	3 00	X		X			0	0	0
(1) STEPHEN SEIDEN CHAIR	5 00	X		X			0	0	0
(2) DAVID WAX VICE-CHAIR	3 00	X		X			0	0	0
(3) LINDA RUSSIN VICE-CHAIR	3 00	X		X			0	0	0
(4) FRANCINE ZORN TRACHTENBERG VICE-CHAIR	3 00	X		X			0	0	0
(5) ALLAN FINKELSTEIN PRESIDENT	35 00			X			496,885	0	39,384
(6) DAVID ACKERMAN SVP & DIRECTOR OF MCJE	35 00			X			181,837	0	14,406
(7) ROBIN BALLIN SVP & CHIEF MARKETING OFFI	35 00			X			187,874	0	36,225
(8) SUSAN BENDER SVP & CHIEF DEVELOPMENT OF	35 00			X			78,430	0	5,379
(9) ROBERT D KIMSAL SVP & CFO	35 00			X			194,943	0	24,201
(10) JORDAN SHENKER SVP, CONSULTING SERVICES	35 00			X			235,603	0	25,631
(11) ARNOLD SOHINKI SVP, PROGRAM SERVICES	35 00			X			222,900	0	20,934
(12) JEROME WISCHE CDO/DIR OF MANDEL CENTER	35 00			X			265,856	0	9,299
(13) ARLENE SWARTZ INTERIM DIRECTOR OF FRD	28 00			X			131,250	0	38
(14) ALAN GOLDBERG VICE PRESIDENT	35 00				X		197,002	0	32,740
(15) DAVID POSNER VICE PRESIDENT	35 00				X		190,079	0	24,335
(16) DORI DENELLE VP, COMMUNITY CONSULTANT	35 00				X		179,850	0	17,729
(17) JANET ELAM VP, COMMUNITY CONSULTATION	35 00				X		177,544	0	25,456
(18) MARK HOROWITZ VP, ECE & FAMILY ENGAGEMEN	35 00				X		160,475	0	13,707

**SCHEDULE A**  
(Form 990 or 990EZ)**Public Charity Status and Public Support**

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

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**2014****Open to Public  
Inspection**Department of the  
Treasury  
Internal Revenue Service**Name of the organization**JEWISH COMMUNITY CENTERS ASSOCIATION OF  
NORTH AMERICA**Employer identification number**

13-5599486

**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 11, 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 )

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 organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )

10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.

11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

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 1-9 above or IRC section (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		
<b>Total</b>						

**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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	10,034,102	8,667,261	8,501,236	9,171,464	10,208,868	46,582,931
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 <b>Total.</b> Add lines 1 through 3	10,034,102	8,667,261	8,501,236	9,171,464	10,208,868	46,582,931
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)						3,780,217
6 <b>Public support.</b> Subtract line 5 from line 4						42,802,714

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	10,034,102	8,667,261	8,501,236	9,171,464	10,208,868	46,582,931
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	400,067	307,342	323,728	412,994	350,609	1,794,740
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)	121,475	148,139	1,067,953	1,269,728	4,170	2,611,465
11 <b>Total support</b> Add lines 7 through 10						50,989,136
12 Gross receipts from related activities, etc (see instructions)					12	6,638,298
13 <b>First five years.</b> 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 <b>stop here</b> . . . . . ►						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	83 940 %
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	82 820 %
16a <b>33 1/3% support test—2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		►✓
b <b>33 1/3% support test—2013.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization		►
17a <b>10%-facts-and-circumstances test—2014.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		►
b <b>10%-facts-and-circumstances test—2013.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		►
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		►

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6 )						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI )						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12 )						
<b>14 First five years.</b> 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 <b>stop here</b> ►						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15
16 Public support percentage from 2013 Schedule A, Part III, line 15	16

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18
<b>19a 33 1/3% support tests—2014.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization ►	
<b>b 33 1/3% support tests—2013.</b> 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 <b>stop here</b> . 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 ►

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

**1** Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

**2** Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).

**3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.

**b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.

**c** Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.

**4a** Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.

**b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. . . .

**c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.

**5a** Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).

**b** **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

**c** **Substitutions only.** Was the substitution the result of an event beyond the organization's control?

**6** Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.

**7** Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).

**8** Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).

**9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.

**b** Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.

**c** Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.

**10a** Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.

**b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).

**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?

**b** A family member of a person described in (a) above?

**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**.

	Yes	No
<b>1</b>		
<b>2</b>		
<b>3a</b>		
<b>3b</b>		
<b>3c</b>		
<b>4a</b>		
<b>4b</b>		
<b>4c</b>		
<b>5a</b>		
<b>5b</b>		
<b>5c</b>		
<b>6</b>		
<b>7</b>		
<b>8</b>		
<b>9a</b>		
<b>9b</b>		
<b>9c</b>		
<b>10a</b>		
<b>10b</b>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Part IV Supporting Organizations (continued)****Section B. Type I Supporting Organizations**

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.

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.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

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).

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

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).

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.

	Yes	No
1		
2		
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  The organization satisfied the Activities Test Complete **line 2** below

b  The organization is the parent of each of its supported organizations Complete **line 3** below

c  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.**

	Yes	No
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.**

	Yes	No
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.*

	Yes	No
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.**

	Yes	No
3b		

**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 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

**Section A - Adjusted Net Income**

1 Net short-term capital gain  
 2 Recoveries of prior-year distributions  
 3 Other gross income (see instructions)  
 4 Add lines 1 through 3  
 5 Depreciation and depletion  
 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 Other expenses (see instructions)  
 7 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)

	(A) Prior Year	(B) Current Year (optional)
1		
2		
3		
4		
5		
6		
7		
8		

**Section B - Minimum Asset Amount**

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

	(A) Prior Year	(B) Current Year (optional)
1		
1a		
1b		
1c		
1d		
2		
3		
4		
5		
6		
7		
8		

**Section C - Distributable Amount**

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

		Current Year
1		
2		
3		
4		
5		
6		

**Section D - Distributions**

	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in Part VI) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
<b>9</b> Distributable amount for 2014 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2014</b>	<b>(iii) Distributable Amount for 2014</b>
<b>1</b> Distributable amount for 2014 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2014			
<b>a</b> From 2009. . . . .			
<b>b</b> From 2010. . . . .			
<b>c</b> From 2011. . . . .			
<b>d</b> From 2012. . . . .			
<b>e</b> From 2013. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2014 distributable amount			
<b>i</b> Carryover from 2009 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2014 from Section D, line 7 \$ _____			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2014 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
<b>6</b> Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
<b>7 Excess distributions carryover to 2015.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> From 2010. . . . .			
<b>b</b> From 2011. . . . .			
<b>c</b> From 2012. . . . .			
<b>d</b> From 2013. . . . .			
<b>e</b> From 2014. . . . .			

**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).

**Facts And Circumstances Test**

Return Reference

Explanation

2014

Open to Public  
Inspection**SCHEDULE D**  
(Form 990)**Supplemental Financial Statements**

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

► Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Department of the Treasury  
Internal Revenue Service**Name of the organization**JEWISH COMMUNITY CENTERS ASSOCIATION OF  
NORTH AMERICA**Employer identification number**

13-5599486

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to 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?  Yes  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?  Yes  No

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

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

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

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 Year
2a	
2b	
2c	
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, and enforcing conservation easements during the year  
► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 in 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 SFAS 116 (ASC 958) relating to these items

a Revenue included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**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 are a significant use of its collection items (check all that apply)

<b>a</b> <input type="checkbox"/> Public exhibition	<b>d</b> <input type="checkbox"/> Loan or exchange programs
<b>b</b> <input type="checkbox"/> Scholarly research	<b>e</b> <input type="checkbox"/> Other
<b>c</b> <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" to 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

	<b>Amount</b>
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**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 in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	18,718,672	17,507,550	17,058,383	17,171,617	17,067,328
<b>b</b> Contributions . . . . .	24,561	66,203	17,940	45,692	104,289
<b>c</b> Net investment earnings, gains, and losses . . . . .	1,128,467	2,584,190	994,838	-158,926	1,684,694
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .		631,226	563,611		1,684,694
<b>f</b> Administrative expenses . . . . .	1,364,064	808,045			
<b>g</b> End of year balance . . . . .	18,507,636	18,718,672	17,507,550	17,058,383	17,171,617

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  91.400 %

**c** Temporarily restricted endowment  8.600 %

The percentages in 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 . . . . .

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

<b>Yes</b>	<b>No</b>
<b>3a(i)</b>	No
<b>3a(ii)</b>	No
<b>3b</b>	

**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' to 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
<b>1a</b> Land . . . . .					
<b>b</b> Buildings . . . . .		343,237	276,213	67,024	
<b>c</b> Leasehold improvements . . . . .		1,686,404	661,798	1,024,606	
<b>d</b> Equipment . . . . .		1,145,465	1,008,244	137,221	
<b>e</b> Other . . . . .					
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,228,851	

**Part VI Investments—Other Securities.** Complete if the organization answered 'Yes' to 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) INVESTMENTS	694,552	F
(B) MILLENNIUM INVESTMENTS	717,500	F
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )	<b>1,412,052</b>	

**Part VII Investments—Program Related.** Complete if the organization answered 'Yes' to 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
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )		

**Part IX Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

**Part X Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1	(a) Description of liability	(b) Book value
Federal income taxes		
ACCRUED PAYROLL TAXES AND VACATION	181,054	
NET PENSION LIABILITY	3,916,731	
ACCRUED NON-PENSION POSTRETIREMENT BENEFITS	1,293,792	
ACCRUED SUPPLEMENTAL PENSION AND RETIREMENT BENEFITS	240,867	
DEFERRED RENT LIABILITY	1,123,936	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )		<b>6,756,380</b>

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 FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	13,947,050
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments . . . . .	2a	687,564
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII ) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	687,564
3	Subtract line 2e from line 1 . . . . .	3	13,259,486
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	64,864
b	Other (Describe in Part XIII ) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	64,864
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 ) . . . . .	5	13,324,350

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements . . . . .	1	14,641,805
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIII ) . . . . .	2d	962,046
e	Add lines 2a through 2d . . . . .	2e	962,046
3	Subtract line 2e from line 1 . . . . .	3	13,679,759
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	64,864
b	Other (Describe in Part XIII ) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	64,864
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 ) . . . . .	5	13,744,623

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Return Reference	Explanation
PART V, LINE 4	INCOME FROM THE ORGANIZATION'S ENDOWMENT FUNDS ARE USED FOR GENERAL AND PROGRAM SUPPORT
PART X, LINE 2	THE ASSOCIATION HAD NO UNCERTAIN TAX POSITIONS AS OF DECEMBER 31, 2014 AND 2013 IN ACCORDANCE WITH ACCOUNTING STANDARDS CODIFICATION ("ASC") TOPIC 740, "INCOME TAXES", WHICH PROVIDES STANDARDS FOR ESTABLISHING AND CLASSIFYING ANY TAX PROVISIONS FOR UNCERTAIN TAX POSITIONS THE ASSOCIATION IS NO LONGER SUBJECT TO FEDERAL OR STATE AND LOCAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS ENDED BEFORE DECEMBER 31, 2011
PART XII, LINE 2D - OTHER ADJUSTMENTS	PENSION CHANGES OTHER THAN NET PERIODIC PENSION COSTS 962,046

**Part XIII      Supplemental Information (continued)**

Return Reference	Explanation

2014

Open to Public  
InspectionSCHEDULE F  
(Form 990)

## Statement of Activities Outside the United States

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

► Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF  
NORTH AMERICA

Employer identification number

13-5599486

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

Yes  No

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region** (The following Part I, line 3 table can be duplicated if additional space is needed )

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) ISRAEL	1	6	INITIATES, PLANS AND OPERATES A VARIETY OF PROGRAMS	PRIMARILY STAFF AND BOARD SEMINARS, AS WELL AS TRIPS FOR TEENS, COLLEGE STUDENTS AND MEMBERS	1,605,147
(2)					
(3)					
(4)					
(5)					
<b>3a Sub-total</b>	1	6			1,605,147
<b>b Total from continuation sheets to Part I</b>	0	0			0
<b>c Totals (add lines 3a and 3b)</b>	1	6			1,605,147

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

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ►

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*  Yes  No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)*  Yes  No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*  Yes  No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*  Yes  No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*  Yes  No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)*  Yes  No

**Part V****Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
PART I, LINE 2	ALL SUCH GRANTS ARE MONITORED BY REQUIRING SUBMISSION OF PROPOSED BUDGETS WHEN APPLYING FOR GRANTS, AND PROVIDING EVALUATIONS AND ACTUAL EXPENDITURES AT THE COMPLETION OF THE PROGRAM, OR IN THE CASE OF SCHOLARSHIPS PROOF OF ENROLLMENT IN A SPECIFIC DEGREE PROGRAM

2014

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<b>Schedule I (Form 990)</b> Department of the Treasury Internal Revenue Service		<b>Grants and Other Assistance to Organizations, Governments and Individuals in the United States</b> Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22. <b>► Attach to Form 990.</b> <b>► Information about Schedule I (Form 990) and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a>.</b>						Employer identification number 13-5599486	
<b>Part I General Information on Grants and Assistance</b>									
1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States								<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.</b> Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.									
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance		
(1) AARON FAMILY JCC OF DALLAS 7900 NORTHAVEN RD DALLAS, TX 75230	75-1461847	501(C)(3)	7,500				THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF		
(2) EVELYN RUBENSTEIN JEWISH COMMUNITY CENTER 5601 S BRAESWOOD HOUSTON, TX 77096	74-1198298	501(C)(3)	5,750				THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF		
(3) MANDEL JCC LORE AND ERIC F ROSS BUILDING 8500 JOG ROAD BOYNTON BEACH, FL 33472	59-1582799	501(C)(3)	10,000				THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF		
(4) ST LOUIS JEWISH COMMUNITY CENTER 2 MILLSTONE CAMPUS DR ST LOUIS, MO 63146	43-0681477	501(C)(3)	5,000				THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF		
(5) BARSHOP JCC OF SAN ANTONIO 12500 NW MILITARY HWY STE 275 SAN ANTONIO, TX 78231	74-1152783	501(C)(3)	5,000				THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF		
(6)							THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF		
(7)							THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF		

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . .  
 3 Enter total number of other organizations listed in the line 1 table . . . . .

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) SCHOLARSHIP	19	179,750			

**Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
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**Schedule J**  
(Form 990)**Compensation Information**

OMB No 1545-0047

**2014****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue ServiceFor certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.  
► Attach to Form 990.► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF  
NORTH AMERICA

Employer identification number

13-5599486

**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 in 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 checked="" 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 (e.g., maid, chauffeur, chef)

**b** If any of the boxes in 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, officers, including the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the filing 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 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 in 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 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.****5** For persons listed in 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," to line 5a or 5b, describe in Part III

**6** For persons listed in 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," to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported in 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" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

**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

Return Reference	Explanation
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**Additional Data****Software ID:**  
**Software Version:****EIN:** 13-5599486**Name:** JEWISH COMMUNITY CENTERS ASSOCIATION OF  
NORTH AMERICA**Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>1</b> ALLAN FINKELSTEIN, PRESIDENT	(i) 470,200 (ii) 0	0	0	26,685 0	23,400 0	15,984 0	536,269 0	0 0
<b>1</b> DAVID ACKERMAN, SVP & DIRECTOR OF MCJE	(i) 181,140 (ii) 0	0	0	697 0	5,520 0	8,886 0	196,243 0	0 0
<b>2</b> ROBIN BALLIN, SVP & CHIEF MARKETING OFFI	(i) 187,110 (ii) 0	0	0	764 0	17,791 0	18,434 0	224,099 0	0 0
<b>3</b> ROBERT D KIMSAL, SVP & CFO	(i) 184,205 (ii) 0	0	0	10,738 0	5,790 0	18,411 0	219,144 0	0 0
<b>4</b> JORDAN SHENKER, SVP, CONSULTING SERVICES	(i) 225,270 (ii) 0	0	0	10,333 0	7,023 0	18,608 0	261,234 0	0 0
<b>5</b> ARNOLD SOHINKI, SVP, PROGRAM SERVICES	(i) 221,490 (ii) 0	0	0	1,410 0	6,821 0	14,113 0	243,834 0	0 0
<b>6</b> JEROME WISCHE, CDO/DIR OF MANDEL CENTER	(i) 264,002 (ii) 0	0	0	1,854 0	7,800 0	1,499 0	275,155 0	0 0
<b>7</b> ALAN GOLDBERG, VICE PRESIDENT	(i) 195,782 (ii) 0	0	0	1,220 0	14,277 0	18,463 0	229,742 0	0 0
<b>8</b> DAVID POSNER, VICE PRESIDENT	(i) 189,320 (ii) 0	0	0	759 0	5,906 0	18,429 0	214,414 0	0 0
<b>9</b> DORI DENELLE, VP, COMMUNITY CONSULTANT	(i) 179,200 (ii) 0	0	0	650 0	5,430 0	12,299 0	197,579 0	0 0
<b>10</b> JANET ELAM, VP, COMMUNITY CONSULTATION	(i) 176,873 (ii) 0	0	0	671 0	5,400 0	20,056 0	203,000 0	0 0
<b>11</b> MARK HOROWITZ, VP, ECE & FAMILY ENGAGEMEN	(i) 159,572 (ii) 0	0	0	903 0	4,919 0	8,788 0	174,182 0	0 0

**Schedule L**  
(Form 990 or 990-EZ)**Transactions with Interested Persons**

OMB No 1545-0047

**2014****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

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

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA	Employer identification number 13-5599486
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**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ► \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ► \$ \_\_\_\_\_

**Part II****Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1) ROBERT D KIMSALE	SENIOR VP & CFO	TO OFFSET RELOCATION COSTS		X	75,000	25,000		No		No	Yes	
(2) JORDAN SHENKER	SVP, CONSULTING SERVICES	TO OFFSET RELOCATION COSTS		X	75,000	45,000		No		No	Yes	

Total ► \$ 70,000

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference

Explanation

SCHEDULE M  
(Form 990)

## Noncash Contributions

OMB No 1545-0047

2014

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceName of the organization  
JEWISH COMMUNITY CENTERS ASSOCIATION OF  
NORTH AMERICA

Employer identification number

13-5599486

## Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	7	41,586	SELLING PRICE
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ► ( _____ )				
26 Other ► ( _____ )				
27 Other ► ( _____ )				
28 Other ► ( _____ )				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . .			29	

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .	30a	No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .	32a	No
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

**Part II Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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**Schedule M (Form 990) (2014)**

**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.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**2014****Open to Public  
Inspection**

Name of the organization JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA	Employer identification number 13-5599486
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**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	
FORM 990, PART VI, SECTION A, LINE 6	JCCS ARE MEMBERS
FORM 990, PART VI, SECTION B, LINE 11	AUDIT COMMITTEE REVIEWS THE FORM 990 IN DETAIL ON BEHALF OF THE BOARD, AND IS THEN SENT TO THE BOARD FOR COMMENT IF NO COMMENTS ARE RECEIVED WITHIN SEVEN DAYS, THEN THE RETURN IS FILED
FORM 990, PART VI, SECTION B, LINE 12C	A CONFLICT OF INTEREST POLICY IS CURRENTLY IN PLACE AND MONITORED ANNUALLY EACH YEAR EVER Y MEMBER OF THE GOVERNING BODY COMPLETES AND SIGNS A CONFLICT OF INTEREST STATEMENT, IN WH ICH THEY DISCLOSE ANY POSSIBLE CONFLICTS OF INTEREST TO THE ORGANIZATION IF SUCH CONFLICT OF INTEREST EXISTS, THE BOARD MEMBER MAY NOT VOTE ON MATTERS AS TO WHICH THERE IS A CONFL ICT, AND MAY BE REQUIRED TO LEAVE THAT PORTION OF A MEETING THAT CONSIDERS THE MATTER AS T O WHICH THERE IS A CONFLICT CONFLICTS OF INTEREST ARE DULY NOTED IN ALL NECESSARY REPORTI NG REQUIREMENTS
FORM 990, PART VI, SECTION B, LINE 15A	THERE IS A COMPENSATION COMMITTEE OF THE BOARD THAT NEGOTIATES WHERE APPROPRIATE OR REQUIRED AND SETS THE COMPENSATION FOR THE PRESIDENT
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST
FORM 990, PART XI, LINE 9	PENSION CHANGES OTHER THAN NET PERIODIC PENSION COSTS -962,046
FORM 990, PART XII, LINE 2C	THE PROCESS OF OVERSEEING THE AUDIT AND SELECTION OF INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR
SCHEDULE L, PART II	(A) NAME OF PERSON ROBERT D KIMBAL (A) PURPOSE OF LOAN OFFSET OF RELOCATION COSTS (A) N AME OF PERSON JORDAN SHENKER (A) PURPOSE OF LOAN OFFSET OF RELOCATION COSTS

SCHEDULE R  
(Form 990)

## Related Organizations and Unrelated Partnerships

2014

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
 ► Attach to Form 990.  
 ► Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

## Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF  
NORTH AMERICA

## Employer identification number

13-5599486

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
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**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) THE FLORENCE G HELLER - JCC ASSOCIATION RESEARCH CENTER INC 520 8TH AVENUE  NEW YORK, NY 10018 13-6194710	RESEARCH TO HELP JEWISH COMMUNITY CENTERS	NY	501(C)(3)	LINE 9	N/A		No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
									Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No
1s		No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
				Yes	No			Yes	No			

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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Schedule R (Form 990) 2014