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This manual is an organic document, and may be amended from time to time to reflect changes in policy that, in the determination of the Temple's Board of Directors, better serve the Temple's mission and needs of its members.

**This policy manual is designed to support the purpose and mission of Oak Park Temple B’Nai Abraham Zion.**

**The policies in this manual will provide:**

- **Guidelines for disseminating information by and about Oak Park Temple to its members, the greater Jewish community, and the community at large.**
- **Policies and procedures for life-cycle events (weddings, funerals, b’nai mitzvah, etc.)**
- **Principles informing decisions on dues and the use of Temple property by committees, members or other organizations in the community.**
- **Rules shaping the employer/employee relationship for Temple paid staff.**

# **OAK PARK TEMPLE B'NAI ABRAHAM ZION STATEMENTS OF PURPOSE AND MISSION**

**Our Purpose:** The purpose of this Congregation shall be to worship God in accordance with the faith of Judaism, to cultivate a love and understanding of the Jewish heritage, to stimulate fellowship in the Jewish community, and to strengthen the bonds of loyalty with the Jewish People everywhere. This Congregation shall promote Judaism in all aspects of life through public and private worship, religious education, and through social welfare activities and such other means as shall serve to convey the teachings of Judaism.

In order to advance the cause of Reform Judaism, this Congregation shall be affiliated with the Union of American Hebrew Congregations.

**Our Mission:** Oak Park Temple B'nai Abraham Zion is a Reform Jewish congregation in the service of God. A Temple community is provided in which each member can join with others to pray, study, and practice Torah, Jewish religion, culture, and tradition. We respond to universal human needs, promote and support the religious, spiritual, moral, educational, and social development of our members and their families.

Our Reform Jewish commitment requires that we be of service to our community. The Temple is resolute in promoting and safeguarding the rights and well-being of all humanity. As part of that commitment, we support the State of Israel and encourage the freedom of Jews throughout the world.

## **How We Fulfill Our Mission:**

- Serving as a House of Worship, House of Study, and House of Assembly.
- Enhancing the growth, commitment, and creativity of our membership by being a welcoming and nurturing community.
- Challenging our members to honest self-reflection and commitment.
- Providing education and information on issues of religious, political, social and economic importance.
- Utilizing the expertise and talents of our members as well as qualified outside sources in the Jewish community to accomplish Temple goals.
- Participating in networks or coalitions with other religious and secular organizations to promote religious, racial, and sexual equality and freedom as well as freedom and dignity for all peoples.

## **GENERAL PRINCIPLES AND PRIVACY STATEMENT**

The terms “Oak Park Temple” and “Oak Park Temple B’Nai Abraham Zion”, as well as the names of its clergy and Temple Administrator, may not be used in any form or fashion without the permission of the Temple Administrator, the clergy, the President, or the Board of Directors.

“Synagogue events” refer to any event with which Oak Park Temple is directly involved as host, sponsor, beneficiary, or contributor.

The Oak Park Temple Messenger and the Oak Park Temple website (oakparktemple.com) are the primary communications vehicles for all synagogue events. “The Messenger” is written for and sent to members and prospective members through the mail. The website is our electronic portal through which the greater community can learn more about us.

The Oak Park Temple email list is used as an extension of “The Messenger” and website and is another avenue to promote synagogue events among members and prospective members.

Additional mailings, emailings and social media (such as Twitter® and Facebook®) notifying congregants of upcoming events will be sent in accordance with the procedures outlined in this Policy.

Oak Park Temple maintains a database of member names, residence addresses, phone numbers and email addresses (and, if provided by a member, credit card information). While every reasonable effort will be made to protect the privacy of this information, the Temple cannot absolutely guarantee its security and reminds all congregants that such information is provided at their own risk. Use of the Temple database (and, specifically, its email and residence address lists) is limited to official Temple business as sanctioned by the Board of Directors (which includes the annual publishing of the Oak Park Temple Member Directory).

No Temple individual, committee or other organization may use the information in this database to publicize an event or otherwise contact Temple members without the prior consent of the Temple Administrator in consultation with the Temple President.

Oak Park Temple does not and will not rent or sell information in its membership database to any third party without first obtaining the consent of its members.

This manual is an organic document, and may be amended from time to time to reflect changes in policy that, in the determination of the Temple’s Board of Directors, better serve the Temple’s mission and needs of its members.

## **OAK PARK TEMPLE PUBLIC POLICY POSITIONS**

The Board of Directors may, from time to time, wish to issue a statement describing the Temple's official position on a matter of public policy. In deciding whether to make an official declaration, the following factors will be considered by the Board:

- The Jewish values at stake, and whether the issue is one on which a Jewish voice is particularly noteworthy.
- Timeliness. (For example, is there a piece of legislation, a ballot initiative or other governmental action currently under consideration?)
- Whether there are any interfaith coalitions in search of a Jewish congregation with whom they can partner.
- The issue has a significant impact on the lives of the Temple's congregants or our community.
- The issue is an extension of other activities and priorities to which the Temple is already committed.
- The issue's potential for divisiveness.

Due to its status as a not-for-profit organization, the Temple may not take positions advocating the election of a specific candidate or political party, or the adoption of a specific piece of legislation or referendum. As a matter of policy, the Board will not adopt a statement of policy that it believes, to the best of its knowledge, is not reflective of the opinions and beliefs of the majority of the Temple congregation.

## **LIFE CYCLE EVENTS**

### **Marriages**

Marriages will be performed by Temple clergy (in accordance with the traditions of the Temple and the practices of the clergy) for member families of the Temple. (At their discretion, and with the consent of the Temple President and provided that these ceremonies do not interfere with or diminish the performance of their contractual duties, Temple clergy may perform marriages for non-member families.) Use of Temple facilities must be arranged in advance with the Temple Administrator, and paid for in accordance with the fee schedule then in use. A deposit of 50% of the expected fee must be paid to reserve a date, with the balance due thirty days before the event.

There is no honorarium charged for the performance of a marriage ceremony by Temple clergy, but donations to the clergy's discretionary fund are gratefully received.

If use of the social hall is desired, catering must be arranged in consultation with the Temple Administrator. The caterer must be licensed, observe all health and safety ordinances currently in force, and respect the Temple's observation of kashrut.

Health department and insurance requirements prevent us from allowing Temple members to self-cater events.

### **B'Nai Mitzvah**

B'nai mitzvah are performed by Temple clergy (in accordance with the traditions of the Temple and the practices of the clergy) for all children of Temple members. Dates are assigned by the Temple Administrator in consultation with the

Rabbi and Cantor. Due to the large number of prospective b'nai mitzvah students, it may be necessary to share a given date among more than one family.

It is expected that the prospective b'nai mitzvah students attend classes and diligently pursue their studies. The clergy of Oak Park Temple reserve the right to decline to perform a b'nai mitzvah ceremony if in their opinion the student has not sufficiently prepared for this important life-cycle event.

Use of Temple facilities must be arranged in advance with the Temple Administrator, and paid for in accordance with the fee schedule then in use. A deposit of 50% of the expected fee must be paid to reserve a date, with the balance due thirty days before the event.

If use of the social hall is desired, catering must be arranged in consultation with the Temple Administrator. The caterer must be licensed, observe all health and safety ordinances currently in force, and respect the Temple's observation of kashrut.

As noted above, health department and insurance requirements prevent us from allowing Temple members to self-cater events.

There is no honorarium charged for the performance of a b'nai mitzvah by Temple clergy, but donations to the clergy's discretionary fund are gratefully received.

### **Funerals**

The clergy of Oak Park Temple will perform funerals (in accordance with the traditions of the Temple and the practices of the clergy) for member families of the Temple. A list of funeral homes familiar with Jewish funeral practices is available from the Temple office.

At their discretion, and with the consent of the Temple President and provided that these ceremonies do not interfere with or diminish the performance of their contractual duties, Temple clergy may perform funerals for non-member families.

There is no honorarium charged for the performance of a funeral by Temple clergy, but donations to the clergy's discretionary fund are gratefully received.

## **OAK PARK TEMPLE HALAKHAH**

### **KASHRUT**

Pork or shellfish products are prohibited at all events held at the Temple. In addition, groups responsible for other Temple-sponsored events (i.e., meetings, speaker events, family service dinners, etc.) shall make every effort to prevent the mixing of milk and meat products in foods served at these events.

### **SHABBAT**

The collection of money shall be prohibited on Shabbat and religious holidays. Efforts should be undertaken to minimize the financial impact on the Temple of such prohibition, specifically investigating on-line payment programs as an alternative to the current methods of payment collection.

Temple business, such as the annual congregational meeting, should be scheduled so as not to interfere with Shabbat.

## **OAK PARK TEMPLE OPERATING RULES AND POLICIES**

### **PRINCIPLES FOR TEMPLE DUES CALCULATIONS**

Oak Park Temple financial matters are established in the context of Jewish values, principles and ethics.

- Oak Park Temple is a community open to any Jew.
- While observation of Jewish precepts is not dependent on money, the operation of a synagogue---learning, worship, fellowship, facilities and staff---does require financial support.
- All members contribute financially; ideally, all members also contribute time, energy and talent to the congregation.
- Honest and ethical financial behavior is among the core values of Judaism.
- An appropriate dues structure creates shared support of a vital community to preserve Jewish heritage and to support and develop individuals and families who are knowledgeable about, and observant of, Jewish practices, history and culture.
- Dues structures are not designed to reflect "fee for service" or program usage for any given household but rather to meet the needs of all the community.
- Dues calculations are progressive, not regressive. Those who can contribute more are asked to do so.
- Dues calculations reflect sensitivity to special needs of each household, informed by guidelines based on the community's needs.
- Dues are calculated voluntarily.
- All members are valued for their contribution to the Temple and all financial information is held in the strictest confidence.



## **TEMPLE-SPONSORED EVENTS**

Using their discretion in accordance with the traditions of the Temple, the President and Executive Committee shall have the sole and final authority to determine the appropriateness of a proposed Temple-sponsored event, fundraising activity or other use of Temple property.

If the Temple is to bear any costs associated with an event, these costs must have been already included in the annual budget as approved by the Board of Directors. Any non-budgeted event costs must be specifically approved, in advance, by the Board of Directors.

Specific financial arrangements for goods and services sold at Temple-sponsored events shall be subject to the approval of the Temple President, in consultation with the Executive Committee.

**Event and publicity planning should begin at least three months in advance of the event.**

### Three months before the event:

- Ensure correct dates, times and places, and that any costs associated with the event have been included in the Temple's budget for that year.
- Understand the details of the event. Know who is to be invited to the event. Determine if there will be an admission fee or charge for attending, and if pre-registration will be required.
- Understand food requirements and pricing.
- Submit a publicity statement via the Temple website at [www.oakparktemple.com](http://www.oakparktemple.com).
- Reserve space in "The Messenger" by contacting the Temple Administrator at [templeadministrator@oakparktemple.org](mailto:templeadministrator@oakparktemple.org).

### Two months before the event:

- Submit or re-confirm publicity statement to the Temple Administrator at [templeadministrator@oakparktemple.org](mailto:templeadministrator@oakparktemple.org).

### One month before the event:

- Re-confirm publicity statement and submit event announcement to the Temple Administrator for email publication three weeks before the event.

## GUIDELINES FOR OAK PARK TEMPLE COMMITTEES

The intent of these guidelines is to enhance the work of Temple committees and their value to congregants. **The primary goal is to have Committees operate in an open manner consistent with the Oak Park Temple Constitution and Bylaws (Constitution), Board policy, and their charter.**

### 1. Committees to Which Guidelines Apply

- a. Standing Committees named in the Constitution.
- b. Other Committees, established directly or indirectly by the Constitution (e.g., Nominating, Search, and Endowment), which should use these guidelines as applicable to their specific missions and needs.
- c. Committees established by the President or Board per constitutional authority; such committees may be exempt from some guidelines based on their charter.
- d. Joint Committees with other organizations or Synagogues, which can be established by the President or Board per their authority to establish committees, should use these guidelines as applicable to their specific charters, missions, needs, and circumstances as a joint committee with other organizations.

2. Charter/Mission Statement: For Standing Committees, the charter and function are established in the Constitution. For ad hoc committees, a charter or mission statement should be established at the creation of the committee.

3. Committee Rules: Committee operations must be consistent with the Constitution and Board policy. When not otherwise defined in the Constitution or Board policy, Roberts Rules of Order and committee-adopted operating mechanisms will guide operations.

4. Annual Committee Plans: Every Standing Committee (and ad hoc committee as applicable) should adopt an annual plan, which should be submitted to the Board for information and review. This plan is intended to provide a firm basis for committees to meet their responsibilities and should be reviewed and revised as needed during the year. As such changes are made/modified, the Board should be kept informed. Such a plan will also help in recruiting new committee members, maintaining a consistent sense of direction and in communicating with congregants.

This plan will be used as an input for Finance Committee and Board budget planning and for calendaring. A draft plan, including proposed budget and rationale, should be submitted to the Finance Committee by March 1 of each year and a final plan to the Board by June 1 of each year.

5. Reporting to the Board: Standing Committees per the Constitution should report to the Board through their Chair or Board Representative at least twice annually—once early in the fiscal year to present the Committee’s plans for the year, and then at the mid-point of the year to report on the Committee’s progress in fulfilling its plans---or at the request of the Board or the Committee (other committees).

### 6. Committee Chairs

- a. Selection: Per the Constitution, the President is responsible for ensuring that each Committee has a chair or co-chair (at least one co-chair must be Jewish per the Constitution). In general, committees, especially Standing Committees, select their own chairs and such selection should be done in an open and transparent manner. In some cases, however, the President or Nominating Committee will need to recruit a chair, in

consultation with the Executive Committee or the Board.

In addition, as needed to ensure a well functioning committee, the President or Board may also designate a chair for a Standing Committee or for other committees under the authority established in the Constitution. Such designation is certainly expected when the President or Board establishes an ad hoc committee, including search committees for Clergy and Professional Staff.

- b. Term limits: Committee chair tenure shall be limited to four consecutive years consisting of two, two-year terms or four one-year terms, or a mix thereof at the discretion of the Committee. The Board, by its regular formal procedures for deciding issues, can waive these limits if necessary for effective committee operations.
- c. Roles and Responsibilities: Committee chairs are responsible for ensuring that the committee meets its charter and objectives, chairing meetings, regularly communicating with the Board and/or the Committee's Board Representative (as applicable), ensuring that the Constitution and Committee and Board policies and procedures are followed, and recruiting qualified members.

## 7. Committee Members

- a. Eligibility: In general, eligibility for committee membership is open to any Oak Park Temple member, per Article V Section F of the Constitution, except in the case of some committees established by the President or Board or the Constitution per the relevant provisions governing the committee (e.g., Nominating Committee, Search Committees, Endowment Committee). In addition, non-members of Oak Park Temple may be members of Joint Committees.
- b. Role: Members should support the charter and mission of the Committee, and respect the needs of the Congregational Community, Committee consensus and the outcomes of votes. At the same time, the Committee should respect alternative views and member dissent.
- c. Definition of a voting member: Eligibility to be a voting member comes from self-designation based on stated commitment to participate, with voting privileges in effect after two months as a committee member. For the Finance Committee, voting members should be named by the chair and approved by the Committee.
- d. Minimum committee size: Standing Committees should have at least 5 members, including the chair (or co-chairs), unless a smaller size is approved by the Board for good reason.

## 8. Board Representatives (of Standing Committees per the Constitution)

- a. Selection: Committee Board Representatives should be designated initially by the Committee and approved by the Nominating Committee. They must agree to abide by the Temple's Board Member Responsibilities document and applicable Constitutional requirements.
- b. Responsibilities: Board members in a designated committee position have dual roles. Their primary role is as a Board member with a fiduciary responsibility to act on behalf of the entire Oak Park Temple community rather than solely or primarily from the perspective of the applicable committee.

The second role, also very important, is as the committee's representative to the Board. In this latter role, the representative should communicate Board actions, issues, questions, and information to the committee and also communicate committee issues, activities, and questions to the Board. In general, Committee Representatives should avoid using Board meetings to conduct committee business.

## 9. Meetings

- a. Frequency: Unless the committee charter and/or mission require less frequent meetings, committees should meet at least bimonthly.
- b. Location: Meetings should be held at Oak Park Temple unless there are circumstances that warrant another location, such as unavailability of the Temple when members are available, infrequent more socially-oriented committee meetings, or early organizational meetings that would benefit from a more informal setting. Please use the "Schedule my Meeting" tool on the home page of the Temple website at [www.oakparktemple.com](http://www.oakparktemple.com) to arrange for a location and ensure that the meeting is publicized on the Temple calendar.
- c. Public notice: Public notice of planned committee meetings should be made to the Temple community at least two weeks in advance. Such notice should be made in the weekly e-mail, posted activity signs at the Temple, by e-mail to Committee members and other parties who have expressed an interest in Committee activities, and "The Messenger" when feasible. Lack of notice should not preclude the Committee from meeting, if there is urgent business to address.
- d. Openness: Committee meetings shall be open to all Temple members. Executive sessions should only be held when personnel issues or litigation are being addressed.
- e. Participation by Guests: Non-members of the committee (who are OPT members) should be able to attend committee meetings as guests. One exception is for the Glasser Preschool Committee, for which guests may be non-members who have children enrolled in the Glasser Preschool. The committee chair in discussion with the committee members can determine how and when non-members may participate in discussions and where they should be seated. Consistent with the provisions for voting membership, guests will not be permitted to vote on committee actions.
- f. Inclusiveness: All committees are encouraged to promote an atmosphere of inclusiveness and to avoid any actions that convey a sense of cliquishness. While not always possible, committees should seek consensus on issues.
- g. Rules: Committees are responsible for establishing rules of operation as needed. Such rules must not conflict with the Constitution or Board policy.
- h. Agendas: Agendas should be provided at least one week in advance of meetings to members and others who have requested to be on committee distribution lists and business items that are not on the published agenda should only be considered when placement on the agenda would not have been possible based on the urgency of the issue.

- i. E-mail communications: E-mail should be used to schedule meetings, communicate minutes, and publish committee actions and decisions. Interested Temple members who are not committee members should have the ability to join an e-mail “cc” list for committee activities and actions. Reasonable provisions should be made for members or interested parties who do not have access to e-mail. Although follow-ups to committee actions can take place via e-mail, in general e-mail exchanges should not be a substitute for face-to-face meetings, and any actions taken as a result of e-mail exchanges should be documented in minutes. Email communications should also be avoided for “emotionally charged” or “sensitive” issues.

10. Operations: All committees shall work cooperatively with the Rabbi, Cantor, Temple Educator, Temple Administrator, lay Temple leaders, other committees and Temple staff in meeting their goals. Key points of contact are:

- a. Budget: Finance Committee Chair, Treasurer, Temple Administrator or designee(s)
- b. Office resources: Temple Administrator or designee(s)
- c. Communications: Communication Committee Chair, Temple Administrator
- d. Youth Group: Temple Educator and/or Youth Group Leader

#### 11. Budget and Finance

- a. Standing Committee budgets shall be created as a line item in the annual Temple budget. Other committee budgets may also be established through the Temple budget process.
- b. By March 1 of each year, Standing Committees and other committees with budget needs shall submit to the Finance Committee a budget proposal that summarizes expected spending and rationale for the coming fiscal year.
- c. The Finance Committee and/or Board must approve unbudgeted expenditures per established Temple financial policies.
- d. Committees shall not spend approved budgets for memberships in or contributions to other organizations; such expenditures are handled through the Affiliations Committee and its approved budget or explicit Board authorization. In addition, committees shall not spend committee funds on member travel or memberships unless such spending is specifically included in a committee budget approved by the Board per the Committee’s charter. Exceptions to this latter policy can be made by the President at the request of the Committee Chair on a limited basis and for special needs/opportunities. The President shall report all such instances to the Board.
- e. Committee chairs shall work closely with the Temple Administrator or designee(s) in selecting and working with preferred or approved vendors for specific higher dollar expenditures such as printing, food, etc.

Budgeted funds will not carry over from year to year, unless a committee has a separate restricted fund that has been established by the Finance Committee.

## **GUIDELINES FOR ACCESS TO OAK PARK TEMPLE FINANCIAL AND CONGREGANT PERSONAL INFORMATION**

1. **Financial reports.** Reports are prepared on a monthly basis by the Temple Bookkeeper and Temple Administrator for the Treasurer and Vice President Finance. These reports include: Restricted fund balances (monthly, YTD, prior years), and P & L (income, monthly, YTD, budget, last YTD). These statements are reviewed for adverse/unexpected/favorable trends and expenditures by the Temple Administrator, Treasurer and Vice President Finance, and are reviewed periodically by the Finance Committee. Information on compensation is restricted to the Temple President, Executive Vice President, Vice President Finance, Treasurer and Temple Administrator.
2. **Dues and pledge information.** Access to Temple dues and pledge information is limited to the President, Executive Vice President, Vice President Finance, Treasurer, Temple Administrator and Temple Bookkeeper. This information may also be shared, on rare occasions, with consultants engaged by the Temple President or Vice President Finance to analyze the Temple's financial status. This information will be held in strict confidence.
3. **Credit card and other private financial information (checking account info, etc.)** Access to this information is limited to the Temple Bookkeeper and Temple Administrator. This information is strictly confidential and must be password protected.
4. **On-line access to Temple bank accounts.** Limited to the Temple Vice President Finance, Treasurer, Temple Administrator and Bookkeeper. On-line access will allow viewing account balances and activity, and permit the transfer of funds between Temple accounts. On-line access shall not permit check writing or the transfer of funds to any accounts other than Temple-owned accounts. This system shall be password protected.
5. **Authority to create new Temple bank accounts.** After authorization by the Board of Directors, new bank accounts for the Temple may be opened by the Temple Administrator, Treasurer and Vice President Finance, all acting in concert.
6. **Access to the office safe.** Access shall be limited to the Temple Bookkeeper, Temple Administrator and office staff as designated by the Temple Administrator in consultation with the Temple President.
7. **Temple credit card.** The Temple credit card may be used for Temple business only and only by the Temple Administrator and specific individuals directly authorized by the Temple Administrator. Credit card receipts are reviewed monthly by the Treasurer and/or Vice President Finance.
8. **Signing privileges on checks.** Limited to the Temple President, Vice President Finance, Treasurer and Temple Administrator. All checks need two signatures. All checks are reviewed by the President, Vice President Finance, or Treasurer when written and may be reviewed by the Treasurer or Vice President Finance after clearance. The occasional single signature check shall receive special scrutiny by the Treasurer or Vice President Finance.

9. PayPal Account. (Used to accept credit card payment from congregants for a variety of purposes.) This account is managed by the Temple Administrator, Temple Treasurer and the Vice President Finance (and any person designated by the Vice President Finance). Funds are transferred from PayPal to the specific Temple PayPal bank account set up to receive these funds. This is a password-protected system. The Temple Treasurer and Vice President Finance are also authorized to execute this process.
10. Accounts used to accept securities tendered as payment for dues and other non-endowment obligations. The Temple maintains a "Fidelity Investment Account" to which securities are transferred and held prior to transfer to the operating accounts. Currently, this account is managed on behalf of the Temple by the officers of the Endowment Fund. In addition, the Treasurer and Vice President Finance are also authorized to execute fund liquidation and transfer to the Temple operating accounts.

## RECORD KEEPING

1. Record security. Financial and database records are to be backed up daily and stored off-site. All confidential information shall be password protected.
2. Bank statement reconciliation. The Temple Bookkeeper should reconcile via QuickBooks all bank statements within one month of receipt. Reconciliation is reviewed by the Temple Administrator, Treasurer or Vice President Finance.
3. Access to employee (including Professional Staff) contracts. Access to this information is limited to the Temple Bookkeeper, Temple Administrator, Treasurer, Vice President Finance, Executive Vice President and President. **This information is to be held in the strictest confidence.** Original copies are to be held by the Temple Administrator on behalf of the Temple. Electronic copies may be held by the Vice President Finance, Treasurer, Executive Vice President and President.

## EXPENDITURE AUTHORIZATION

1. Definition. An expenditure occurs when any person spends Oak Park Temple funds by writing a check on an Oak Park Temple account, or by drawing/transferring funds from any Oak Park Temple investment vehicle, or by spending personal funds in the reasonable expectation of reimbursement by Oak Park Temple.
2. Appropriate Expenditures. It is appropriate to expend Oak Park Temple resources to support religious, educational, charitable or community benefit purposes which are consistent with the mission and programs of Oak Park Temple. No expenditures may ever be made for the private benefit of any individual unless that benefit is secondary or incidental to these religious, educational, charitable, or community benefit purposes. Oak Park Temple will always consistently adhere to Internal Revenue Service and other relevant regulations regarding appropriate expenditures.
3. Authorization. Every Oak Park Temple banking or investment vehicle will be established with at least two authorizing signatures and any single expenditure over \$500 (excluding routine payroll) will require two signatures. The individuals named on the account will be responsible leadership of the relevant program and will be approved by Finance Committee or its designee (e.g. Vice President Finance). The Board or Executive Committee, on the recommendation of Finance Committee, has the authority to require pre-approval of

expenses in any category or level of expenditure at its discretion. Individuals who expect reimbursement from Oak Park Temple for expenditures made from their personal resources on behalf of Oak Park Temple should request authorization in advance from the appropriate person (the "responsible person" for the account from which a reimbursement is expected). Expenditures should only be made for the reasonable costs of fulfilling Oak Park Temple programs. They should be ordinary and necessary, and should not exceed what a prudent and cost-conscious buyer would pay for a given item or service. Oak Park Temple will not reimburse for sales tax on purchases over \$100.

4. Request for Reimbursement Form. Individuals seeking reimbursement for expenditures made on behalf of Oak Park Temple shall submit a request using the form then in use and provided by the Temple Administrator. All such forms shall require the signature of the Temple President, or the Executive Vice President, or the head of the Committee on whose behalf the expenditure was made, in addition to the signature of the individual requesting reimbursement. No reimbursement for expenditures may be made by Oak Park Temple without the prior submission of the then-in-use request for reimbursement form.
5. Conflicts of Interest. Oak Park Temple will avoid any conflicts of interest in the requesting, approval, or processing of expenditures. Expenditures payable to members or their families will be processed with full disclosure of the nature of the relationship and assurance that fair value is being received by Oak Park Temple.

## **SPECIAL PURPOSE ACCOUNTS**

1. Definition. Special-purpose accounts are those synagogue resources that are held in banking or investment accounts separate from the primary Oak Park Temple accounts overseen monthly by the Finance Committee and the Board. Examples include checking accounts established for the Rabbi's Discretionary Fund, Cantor's Discretionary Fund, Sisterhood, Youth Group, Preschool, etc.
2. Creation of Special Purpose Accounts. Special purpose accounts may be created to fulfill religious, educational, charitable or community benefit purposes which are consistent with the mission and programs of Oak Park Temple. They will be created if it is the determination of the Board, typically on recommendation of the Finance Committee, that this vehicle is most appropriate to carry out the designated program efficiently. No one may open or create a banking relationship or account in the name of Oak Park Temple without Board authorization. All such accounts must refer to the Oak Park Temple tax-exempt identification number and be established with a written statement of purpose, a list of authorized signers, and a requirement for two signatures for any single expenditure over \$500 (unless this requirement is waived by the Board).
3. Management of Special Purpose Accounts. Special-purpose accounts are managed by individuals approved by the Board. When a change in these individuals is desired the Board must approve the change, provided that in order to effect changes efficiently the President may authorize a change to be ratified at the next Board meeting. Managers of special-purpose accounts must: (a) prepare an annual plan or estimated budget of revenues and expenditures (as much as possible; this may not be feasible for discretionary funds, for example); (b) adhere to the original purpose of the account and current policies on signatures and expenditure limits; (c) request consultation from the Finance Committee if there are ever questions about the appropriateness of accepting income or expending funds; (d) maintain permanent accurate records of income and expenditure, with supporting receipts and records, checking account and investment statements, etc. and provide these records on



request by the Finance Committee, (e.g. for periodic financial audits), (e) reconcile the checking account or other investment account no less often than quarterly, and preferably monthly; (f) submit an annual report on request of the Finance Committee, typically in July, summarizing activity for the prior fiscal year (July through June) and describing income by type and expenditures by type and purpose ; (g) promptly (within two weeks) submit copies to the Oak Park Temple office of any tax reports or other documents submitted to other agencies in the name of Oak Park Temple; (h) report on activity of the account at other times during the year as requested by the Finance Committee.

4. Dissolving Special Purpose Accounts. Special-purpose accounts may be dissolved at the discretion of the Board, after recommendation from the Finance Committee. Upon dissolution, monies remaining in the account will be reallocated by the Board in its sole discretion, consistent with Internal Revenue Service regulations governing the behavior of not-for-profit organizations.

## **RESTRICTED FUNDS**

1. Definition. A restricted fund is a sum of monies which is earmarked for a defined purpose. A restricted fund may be Board-designated or Donor-restricted, and may take one of two forms: Income-Only, in which case only the income may be spent; and Expendable, in which case the fund is used until spent.
2. Process for Creation of a Restricted Fund. Gifts to Oak Park Temple may be accepted if they fulfill religious, educational, charitable or community benefit purposes which are consistent with the mission and programs of Oak Park Temple. A restricted fund may established as an "Income-Only" fund with a minimum initial contribution of \$25,000; an Expendable fund may be established with a minimum initial contribution of \$10,000. The Board may waive these minimums in specific situations, in consultation with Finance Committee.
3. Donor-Restricted Funds. A donor-restricted fund may be created upon written request of the donor and acceptance of the donor's restrictions by the Board. The written request must specify the desired restrictions on the fund's use. The Board may accept the restrictions or may work with the donor to modify them in the best interests of the congregation, or may decline the gift under the proposed restrictions. In all cases, applicable law will be followed (e.g. Internal Revenue Service guidelines on use of tax-exempt funds) and the Oak Park Temple mission and purpose will guide the Board's decisions. *Every* fund will be accepted **only** with the condition that the fund may be dissolved under specified circumstances (see below).
4. Board-Designated Funds. A board-designated fund may be created by Board resolution, usually on the recommendation of the Finance Committee, if it is deemed desirable to segregate funds for fund-raising or reporting purposes in a way which cannot be accomplished within the framework of the annual operating budget (e.g. for longer-term projects). Restricted funds will be placed in vehicles selected by the Finance Committee. All restricted funds will be included in the periodic financial audits performed at the Board's direction.
5. Income-Only Funds. Restricted "income-only" funds will be maintained in an appropriate investment structure overseen by the Finance Committee. The Finance Committee will establish a definition of "income" which takes capital gains into account as well as other forms of increased value of the investment vehicle, and will determine what amounts are available for expenditure each year.

6. Stewardship and Reporting. The Board will receive an annual report from the Finance Committee on all restricted funds setting forth their initial balances, earnings and expenditures, and purposes fulfilled. Donors to restricted funds will receive an annual letter with the same information for their individual funds.
7. Fund Dissolution. Restricted gifts will be accepted only on condition that the Board may dissolve or reallocate the fund under specified circumstances. These include: (a) insufficient funds and/or earnings to achieve the original purpose; and (b) the impossibility or impracticability of achieving the original purpose. In every instance, the Board will make every attempt to work with the original donor or designee/heir to make a determination on reallocation which is mutually acceptable.
8. Pre-Existing Funds. Funds which existed prior to May 10, 2000 will be maintained under the rules prevailing when they were created. To the extent possible, each donor will be consulted to bring such funds within the terms of this policy.

## **ENDOWMENT FUND**

1. Process for handling Endowment Fund contributions. Under the provisions of the Oak Park Temple constitution, all donations to the Temple that are not designated for a specific use or purpose are to be deemed donations to the Endowment Fund. Upon receipt, the Temple Bookkeeper or Temple Administrator is to notify the Temple Administrator, Treasurer, Vice President Finance, and **TWO** members of the Endowment Committee that funds are being forwarded to the Endowment Fund for deposit. The trustees of the Fund are empowered to make special arrangements to accommodate the intentions of donors who wish to make gifts for a specific purpose or use.
2. Investment. Investment of the Endowment Fund is managed by the Fund's committee of trustees.

# **OAK PARK TEMPLE COMMUNICATIONS POLICY**

## **OAK PARK TEMPLE MESSENGER**

“The Messenger” (our monthly bulletin) is our primary means of communicating synagogue events to congregants. Priority for space is always given to Temple activities and related content. When space permits and only with the approval of the Temple Administrator in consultation with the Temple President, events will be listed related to the secular community.

**Announcements, articles or other information to be published in “The Messenger” must be submitted by the fifth day of the month preceding that issue’s publication.** (For example, an item intended to be published in the June issue must be submitted no later than the preceding May 5.)

Any item that is received after deadline may be excluded. Non-synagogue events will be printed as space is available and only with the permission of the Temple President. The Temple President and the Temple Administrator (if granted this authority by the Temple President and Executive Committee) have the authority to make final decisions on the contents of “The Messenger”, and shall base such decisions on whether the proposed content advances the mission and purpose of the congregation.

“The Messenger” will not publish political commentary, information about partisan political events, or other items that are not permitted subjects for non-profit, religious 501(c)(3) organizations.

## **MESSENGER FLYER SUBMISSION SCHEDULE**

Requests to include a flyer in “The Messenger” are due in the Temple office by the fifth day of the month preceding publishing of “The Messenger”. If accepted by the Temple Administrator (in consultation with the Temple President), the copy—in final form and ready for printing—is also due by the 5th of the month preceding publishing. The flyer must be transmitted electronically to [templeadministrator@oakparktemple.org](mailto:templeadministrator@oakparktemple.org) in **.doc** or **.pdf** format. If the cost of the flyer is not already included in the Temple budget, approval must be sought for the additional expense from the Temple Administrator (who shall approve or disapprove the expense in consultation with the Temple President).

## **OTHER MAILINGS**

Other mailings to Temple members may be sent from time to time, at the discretion of the Board of Directors, Temple President, clergy or Temple Administrator. The Temple Administrator reserves the right to combine any mailings, as appropriate, in order to save on costs. If the cost of the mailing is not already included in the Temple budget, approval must be sought for the additional expense from the Temple Administrator (who shall approve or disapprove the expense in consultation with the Temple President).

## **EMAIL**

The purpose of our email is to remind or notify congregants of important events and activities. News and announcements that have particular urgency will be sent in a special email only with the approval of the Temple

Administrator. It is understood that congregants receive numerous e-mails from many sources and every effort will be made to avoid excessive e-mail communications.

Temple committees who wish to publicize their activities must contact the Temple Administrator or Temple President. Our Temple email will not publish political commentary, information about partisan political events, or other items that are not permitted subjects for non-profit, religious 501(c)(3) organizations.

Once submitted and approved, the notice will be emailed in a timely fashion (either on its own or as part of a larger email, in the discretion of the Temple Administrator).

The decision whether to include specific information in Temple email is left to the discretion of the Temple President or the Temple Administrator (if granted such authority by the Temple President and Executive Committee), who shall base such decisions on whether the proposed content advances the mission and purpose of the congregation.

### **WEBSITE**

The Oak Park Temple website is the public face of our congregation to the outside world. Content that appears on the site should reflect our Temple's goals to forge a strong Jewish community, and to build connections both within and outside the congregation.

Temple committees should submit information that they wish to post on the website about their activities to the Temple Administrator. Final decisions regarding the appropriateness of specific content for publication (including links to other websites) shall be made by the Temple President or the Temple Administrator (if granted such authority by the Temple President and Executive Committee). All such decisions shall be based on whether the proposed content advances the mission and purpose of the congregation.

### **SUBMISSION GUIDELINES FOR THE CALENDAR, "THE MESSENGER," WEBSITE AND EMAIL**

All submissions for the calendar, "The Messenger," email and website must be sent in writing (preferably in electronic format) to the Temple Administrator. If submitted electronically please send to [templeadministrator@oakparktemple.org](mailto:templeadministrator@oakparktemple.org). Documents submitted electronically should be transmitted as the contents of an email, or in **.doc** or **.pdf** format.

Any images must be submitted electronically in **.jpg**, **.tiff** or **.pdf** format.

### **CALENDAR SUBMISSION GUIDELINES**

The following information must be included for all calendar submissions:

Time Start/Stop  
Date  
Event Name  
Location  
Cost of attending (if any)  
Contact Person

## **BIMAH ANNOUNCEMENTS**

These announcements are made at the discretion of the Temple President or Board representative, who is acting on behalf of the Temple President.

## **PUBLICITY STATEMENT**

The following information should be submitted electronically via the Publicity Request link on the home page of the Temple website at [www.oakparktemple.com](http://www.oakparktemple.com) two to three months prior to an event:

- Event Name Heading and Subheading: Please keep the name to 3 to 5 words.
- What, When, Where and Who (if there is a charge for attending, please list)
- How and Why
- Quote or soundbite
- Contact details
- Whether to publish contact details on the website
- Where you would like the event publicized
- On-line signup information
- On-line calendar information
- Other planned publicity
- The committee sponsoring the event
- The chair of the committee
- Your name

If the event is cancelled, the Temple Administrator must be notified as soon as possible. It is the responsibility of the Committee or group organizing the event to notify all those who pre-registered for the event.