Andrews University

School of Education

A Reflection Paper for Competency 3a: Resource Development; Human and Financial

Pursuant to the Requirements for the Degree Doctor of Philosophy in Leadership

by

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Introduction

I am the founder and president of The Matzevah Foundation, Inc. (TMF), which is a 501 (C)(3) non-profit corporation, incorporated in the State of Georgia in the United States. The Internal Revenue Service (IRS) has classified TMF as a public charity by. The mission of TMF is two-fold: to educate the public about the Shoah, and to care for and restore the Jewish cemeteries of Poland in partnership with Jewish of Polish descent and with Christians, living in the US or Poland (**Verifications:** TMF IRS Determination Letter, TMF Certified Articles of Incorporation, and TMF Vision Mission Statements).

My reflection paper for Competency 3a: Resource Development; Human and Financial, will be divided into three chapters. In Chapter 1, I will discuss theoretical considerations related to human and financial resource development for nonprofits. I will discuss nonprofit boards, roles and functions of board members, and the volunteer dimension of nonprofit work. I will also discuss developing financial resources including the budgeting process, financial processes, and income projection for nonprofits.

In Chapter 2, I will explore how I have applied these theories to my practice in leading and directing the work of TMF. Specifically, I will consider how our board developed initially, its restricting process, and the role of volunteers in TMF. Furthermore, I will discuss the development of TMF's finances, budget, and income projections. In Chapter 3, I will discuss the development of the board of TMF, and its use of volunteers. I will finally discuss questions about sources of funding, Jewish cemetery project inquiries, and budget development. Additionally, I will consider how collaborated in a three-year, grant-funded project, along with planned activities.

CHAPTER 1

THEORETICAL CONSIDERATIONS

Definitions of Key Terms

Competency 3a: Resource development; human and financial. The Andrews University Leadership Department advances a set of leadership competencies, which require students to have "theoretical knowledge and practical application" within a set of "core [leadership] competencies" of which the "leadership through organizations" is one group of competencies (*Leadership Handbook*, 2011, p. 36). The third group of leadership competencies addresses "the organizational aspects of leadership. Leadership sets direction in ways that facilitate achievement of organizational goals" (*Leadership Handbook*, 2011, p. 36). Regarding the competency of resource development, human and financial, "*Leadership appropriately allocates and manages human and financial resources for healthy and strategic outcomes"* (*Leadership Handbook*, 2011, p. 36).

Matzevah. The term *matzevah* (**מצבה**) is Hebrew and means a memorial stone or monument; a matzevah is erected in memory of a significant event or placed at the head of the grave of a deceased person. In Jewish cemeteries, the headstone or matzevah signifies remembering and honoring the dead and ensures that the grave will not be desecrated. The Matzevah Foundation uses the iconography of the matzevah because its mission is to honor the memory of the Jewish community of Poland by caring for and restoring Jewish cemeteries in Poland as a means to reconcile Jews and Christians.

Jewish Cemetery. A Jewish cemetery in Hebrew is known by several names. It is referred to as *Beit Chaim*—"the house of the living," *Beit Kevarot*—"the house of graves or tombs," or *Beit Olam*—"the house of the world or eternity." Cemeteries are considered to be holy places by the Jewish community.

Nonprofit Sector. Pynes (2013) describes the nonprofit sector as collection of "organizations that are not government or private for-profit organizations" (p. 10). Furthermore, not for profit organizations "are chartered by each state and are conferred special tax-exempt status by the states and the Internal Revenue Service (IRS)" (p. 10).

Public Charity. Pynes (2013) declares that public charities are the largest group of 501 (C)(3)s classified as nonprofits (NPOs), and public charities are defined by the IRS "as an organization that normally receives a substantial portion of its total income directly or indirectly from the general public or government" (p. 11).

Shoah. Unless citing a source which uses the term Holocaust, I will use the Hebrew term, *Shoah* (catastrophe or destruction) to define the events of what many refer to as the Holocaust. I make this distinction for two reasons. Firstly, as Manosevitz (2010) emphasizes, the term Shoah is "used by modern scholars in reference to that event" and secondly, the word, Holocaust, is a Greek word that means "burnt offering," which according to Manosevitz extends some type of "religious significance" to the event, adding that "there was nothing religious about Hitler's 'Final Solution'" (p. 55).

Background

I have been leading in the development of TMF for nearly ten-years. Since its inception, the board of directors (BOD) of TMF has been developing its expertise in raising funds, structuring itself, and organizing and implementing the processes and programs of the organization. Even though a nonprofit corporation is not for profit, it is a business. Therefore, as a business, a NPO has to make a "profit" in the sense that it has to have a source of income (funds) in order to operate as an organization. These funds by default must be managed and deployed in accordance with the vision and mission of TMF. Furthermore, TMF cannot effectively realize its vision and mission without its board members leading and executing clearly defined roles and functions.

TMF is unique, as a nonprofit. It has a BOD; however, it does not have a staff to implement its organizational vision and mission. Instead for ten years, TMF has been operating as a team with player coaches, meaning the BOD of TMF sets its goals and objectives regarding its educational and Jewish cemetery initiatives, and subsequently, the BOD carries out the mission of TMF as a volunteer staff.

What I bring to this mix is leadership. For more than thirty years as a leader, I have learned practically and somewhat theoretically about leading and directing the work of individuals and organizations. First, I have learned what I have come to call, “pillaging the Egyptians,” i.e., locating and developing financial resources from within the community for community needs or ministry projects. In essence, I have learned to leverage financial resources or materials to mobilize other funds or resources (**Artifacts:** Kosovo Discovery 2000, Reach the Edge Strategic Project Proposal, Project Proposal for Zambrow Cemetery 2013 April).

Second, in order to establish and incorporate TMF, I had to mobilize people, and financial resources to support the establishment of The Matzevah Foundation, Inc. Third, I continue to learn how to raise funds for the developmental and program needs of TMF, which include learning about seeking grant funding. I have written .letters of inquiry to grantors in order for TMF to be considered for a potential grant. We have secured some funds via grants but most of our funding comes from public donations.

Fourth, I have practical experience but lack the theoretical understanding of how to use human and financial resources strategically. Since TTMF is classified as a public charity by the IRS, we have sought to generate funding by developing individual donors from within the Jewish and Christian communities, as well as, through specific fund raising platforms. Generally, the impetus of our program focus is placed upon our Jewish cemetery projects. To finance a basic Jewish cemetery project in Poland, we asses a $300 project fee from each volunteer, who participate in a project. If a particular Jewish cemetery project involves a commemoration, or some specific feature, collectively we will raise funds with the descendant's group or individuals for the project. Regardless of these efforts, fundraising for TMF is a work in progress.

Human Development

Nonprofit Board of Directors

Generally, nonprofits (NPOs) are organized with a BOD or a board of governors to oversee the operations of the organization and a staff to implement the vision and mission of the nonprofit organization. It is critical for board members, according to Pynes (2013), that the members of the board "must believe in the mission and purpose of the organization and want to work on its behalf" (p. 395). Additionally, Pynes (2013) applies Houle's 1989 definition of nonprofit boards in defining a nonprofit board as "an organized group of people with the authority collectively to control and foster an institution that is usually administered by a qualified executive staff" (cited in, Pynes, 2013, p. 395).

In NPOs, the directors or board members "are responsible for ensuring that the public purpose of the nonprofit organization is carried out" (Pynes, 2013, p. 395). According to Dropkin, Halpin, and La Touche (2007), "the board's role can vary according to its members' willingness and ability to commit time and effort" (loc. 630) to the operations of the organization, such as the budgeting process.

Pynes (2013) provides a description of Ingram's 1988 proposal regarding "the basic responsibilities of nonprofit boards," which include the following (cited in, Pynes, 2013, p. 395):

1. Determining the organization's mission and purposes and setting policies for it operation
2. Selecting the executive director and evaluating executive performance
3. Ensuring effective organizational planning by engaging in long-range planning to establish its future course
4. Ensuring adequate resources by establishing fiscal policy and boundaries and seeing that resources are managed effectively
5. Determining and monitoring the organization's programs and services
6. Serving as a court of appeals for employees with grievances
7. Assessing its own performance in relations to its responsibilities

Roles and Functions of the BOD

Typically, the BODs of nonprofit organizations are volunteers and have the legal responsibility to ensure that their budgets are in line with or conform with “applicable laws and regulations, are fiscally sound, and will further the nonprofit’s tax-exempt purpose” (Dropkin et al., 2007, loc.646). Likewise, Dropkin et al. (2007) indicate that BODs have oversight for “developing and reviewing the nonprofit’s mission statement and its specific goals and activities for achieving the mission” (loc.646). Second, BODs create “a statement of strategic program and service priorities to guide resource and allocation decisions during the budget process,” and third, they develop the general policies related to developing their budgets (loc.646).

Fourth, BODs are also tasked with “formally reviewing and approving the budget,” and finally, BODs are to review

> Financial and narrative reports on budget implementation and planning for any needed corrective action. A standard tool to use is a financial report that presents each line item in a budget versus actual format (loc.646).

A BOD is comprised of officers, such as the chief executive officer (CEO) or president, and chief financial officer (CFO) who both direct the day-to-day operations of the organization. In cooperation, the CEO and CFO oversee the budgeting process, albeit with differing spheres of responsibilities. However, the CFO carries most of the responsibility because they frequently have the “day-to-day responsibility for coordinating budget development, implementation, and monitoring” (loc.685). Other roles and functions of the BOD are possible, as well, depending upon the organizational needs. For example, the State of Georgia requires a secretary on the executive board who is an officer of the NPO and is responsible for keeping the records of board actions, minutes from board meetings, and document preparation that is required by the IRS and other governmental agencies.

Volunteer Dimension of Nonprofits

Volunteers are an integral feature in the landscape of the operations of nonprofit organizations. As stated by Pynes (2013), a volunteer assists a nonprofit carry out its "agency's mission, and thus, becomes an important part of strategic human resource management . . . and planning" (p. 377). To this end, Pynes (2013) recommends that nonprofit organizations should pay attention "to the recruitment, selection, training, evaluation, and management of volunteers" (p. 378). Likewise, NPOs must be aware that engaging volunteers in the mission of their organization involves time and effort, financial commitment, oversight and supervision; furthermore, Pynes (2013), attests that volunteers must "be screened for possessing the appropriate qualifications, and they need to be trained" (Pynes, 2013, p. 378).

Moreover, Pynes (2013) utilizes Brudney's 1990 characterization of volunteers as being "individuals who donate their time, efforts, and experience to an organization without receiving money or in-kind payment" (p. 382). For this reason, Pynes asserts volunteers are in high demand among nonprofit and public organizations. What this means is that nonprofit organizations must consider their recruitment process of potential volunteers and "identify the types of volunteers needed or the specific skills and competencies required" (p. 384). Subsequently, Pynes (2013) identifies "three types of episodic volunteers" (p. 385):

1. *Temporary*. The volunteer provides service for a short duration, perhaps a few hours or days.

2. *Interim*. The volunteer provides service at regular intervals for say, six months, making a commitment to work on a special project or provide a service for a limited amount of time.

3. *Occasional*. The volunteer provides a service for regular intervals for short periods of time. This could be someone who volunteers for the same event year after year, say, for an annual fundraising event (as indicated by Macduff in 2005).

Beyerlein and Vaisey (2013) explain how "distinct moral worldviews" motivate people to "engage in different types of civic actions" (p. 384). The authors analyze data obtained from surveys sampling adults living in the United States. They determined that by underscoring a moral worldview over and against personal fulfillment leads to a greater involvement by individuals in civic duties. The authors conclude that a moral worldview leads to volunteerism and thereby benefits the community as a whole; they conclude additionally that a worldview motivated by religious duty in comparison to a worldview directed by obligation to the community "is less likely to promote involvement" in community projects that benefit the greater community (p. 384). When considering "an individualistic worldview, the civic and religious worldviews both increase the probability" of engaging in "public-spirited civic action" (p. 396).

Financial Resource Development

Nonprofit Budgeting

Dropkin et al. (2007) define a budget as "a plan for getting and spending money to reach specific goals by a certain time" (loc. 430). Additionally, these authors state that elements of budget planning include: "a well thought-out idea of future actions," address detailed outcomes, be set within a specific time frame, "based on past experience," contain up-to-date and correct information, "and assumptions about the future (based on the best research possible)" (loc. 430-

450). Dropkin et al. (2007) argue that there are four fundamental “rules about budgets and plans” (loc. 450):

Rule 1. A budget is a plan for spending money to reach specific goals within a certain time period.

Rule 2. Any budget or plan is only as good as the time, effort, and information people put into it. Good budget practices should foster collaboration and exchange of information among the budget team participants.

Rule 3. No budget or plan is perfect because none of us can totally predict the future.

Rule 4. In order to reach the goals, all budgets and plans must be monitored and changed as time goes on.

Moreover, Dropkin et al. (2007) assert that many potential sources of grant funding require prepared budgets. Regardless, as to whether or not a funder chooses to fund even “when no budget exist,” they argue that “a well-managed nonprofit will still prepare a detailed budget for spending the money” (loc. 450). They conclude that “the top economic priority of any nonprofit should be staying solvent, and budgeting is the optimum tool for promoting this goal” (loc. 450).

Financial Policies

“Financial policies are central to a strategic, long-term approach to financial management” ("Adopting financial policies," 2015, p. 1), and such financial policies “clarify the roles, authority, and responsibilities for essential financial management activities and decisions” ("Financial policy guidelines and example," 2020, para. 1). More than likely, not having an approved financial policy will allow board members and staff “to operate under a set of assumptions that may or may not be accurate or productive” ("Financial policy guidelines and example," 2020, para. 2). Primarily, the reason for nonprofit boards to adopt a financial policy is for them to be able to articulate and describe in detail how they wish to carry out and manage their financial activities ("Financial policy guidelines and example," 2020, para. 3).

There are several good reasons for “adopting formal, written financial policies” that will assist an organization manage its financial resources ("Adopting financial policies," 2015, p. 1). Such policies assist NPOs and government organizations, first, to “clarify and crystallize strategic intent for financial management” because they designate “a shared understanding of how the organization will develop its financial practices and manage its resources to provide the best value to the community” ("Adopting financial policies," 2015, p. 1).

Second, financial policies limit or restrain the behaviors in which an organization or its staff might engage. “The policy framework provides the boundaries within which staff can innovate in order to realize the organization's strategic intent” ("Adopting financial policies," 2015, p. 1). Third, financial policies enable “long-term and strategic thinking,” and lastly, they help organizations “comply with established public management best practices” ("Adopting financial policies," 2015, p. 1).

Practically speaking, organizations should consider a series of steps as they develop effective financial policies. These include ("Adopting financial policies," 2015, p. 2):

1. Define the problem the policy will address.
2. Draft the policy. Be aware of legal requirements and consider public comments. Look at the experience of peer governments.
3. Review and present the policy to government officials.
4. Formally consider and adopt policy.

5. Implement policy making sure that staff and government officials are aware of policies.

Moreover, it is recommended that “effective polices have a number of design features in common” ("Adopting financial policies," 2015, p. 2):.

1. Policies must exist in written form.

2. Policies should be expressed in a manner that is understandable to the intended audiences.

3. Policies should be made available to all stakeholders, and be published in more than one medium with multiple means of access.

4. Policies should address all relevant issues and risks for that specific policy in a concise fashion.

Projecting Income

In budget preparation, NPOs must consider the sources of their income and most importantly their cash flow. According to Dropkin et al. (2007), cash flow is may be considered as:

> The difference between the amount of actual cash coming into an organization from support and revenue, such as dues, grants, and fundraising, and the amount of actual cash going out of an organization in the form of expenditures, such as salaries, rent, office supplies, loan payments, mortgage payments, and other payments (loc. 572).

On the other hand, income projections emerge from anticipated revenue sources, such as private donations, fees, grants, or from special fundraising campaigns. For budgeting purposes, Dropkin et al. (2007) recommend that NPOs “document the assumptions used to prepare income projections” because, frequently, “income projections need to be revisited and revised during the budget development process” (loc. 1771).

Sources of grant income could include “the actual income and estimates previously provided by funding sources,” or it could be “the status of current negotiations for continued or new contracts or grants” (Dropkin et al., 2007, loc. 1771). Second, indicators from fundraising might include the previous “years’ experience, current pledge collection rates,” or the “net income after expenses from any other fundraising activities” (Dropkin et al., 2007, loc. 1771). Finally, regarding the income indicators that arise from the collection of fees or charges, these might include, once more, the pervious “years’ actual experience” along with “any adjustments to fee amounts,” or any adjustments to any “expected service levels or caseloads” (Dropkin et al., 2007, loc. 1771).

Summary

In this chapter, I discussed aspects of human and financial resource development within the nonprofit sector. Nonprofits are generally organized with a board of directors who govern the operations of the nonprofit. According to Pynes (2013), board members “are responsible for ensuring that the public purpose of the nonprofit organization is carried out” (p. 395). Nonprofit boards have the legal responsibility to ensure that their budgets are in line with or conform with “applicable laws and regulations, are fiscally sound, and will further the nonprofit’s tax-exempt purpose” (Dropkin et al., 2007, loc.646). Likewise, Dropkin et al. (2007) indicate that boards have oversight for “developing and reviewing the nonprofit’s mission statement and its specific goals and activities for achieving the mission” (loc.646).

Volunteers are an integral feature in the landscape of the operations of nonprofit organizations. As stated by Pynes (2013), a volunteer assists a nonprofit carry out its “agency’s mission, and thus, becomes an important part of strategic human resource management . . . and planning” (p. 377). To this end, Pynes (2013) recommends that nonprofit organizations should pay attention “to the recruitment, selection, training, evaluation, and management of volunteers” (p. 378).

Dropkin et al. (2007) define a budget as “a plan for getting and spending money to reach specific goals by a certain time” (loc. 430). Elements of budget planning include: “a well thought-out idea of future actions,” address detailed outcomes, be set within a specific time frame, “based on past experience,” contain up-to-date and correct information, “and assumptions about the future (based on the best research possible)” (loc. 430-450). Dropkin et al. (2007) argue that there are four fundamental “rules about budgets and plans” (loc. 450).

“Financial policies are central to a strategic, long-term approach to financial management” ("Adopting financial policies," 2015, p. 1), and such financial policies “clarify the roles, authority, and responsibilities for essential financial management activities and decisions” ("Financial policy guidelines and example," 2020, para. 1). Dropkin et al. (2007) recommend that NPOs “document the assumptions used to prepare income projections” because, frequently, “income projections need to be revisited and revised during the budget development process” (loc. 1771).

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CHAPTER 2

APPLYING THEORY TO PRACTICE

Developing the Human Resources of TMF

The history of the development of the leadership of TMF began in 2004, when I first began to consider my response to the Shoah as a Christion. I did not know what it would be, or how I would engage in it. Nonetheless, I realized that I would need to engage others in the pursuit of the mission of caring for and restoring Jewish cemeteries in Poland to which God had called me. When a group of friends and I established TMF, not one of us had any idea about how to operate TMF as a NPO. We began having zero knowledge about developing and operating a NPO. Despite the fact that we did not have any real idea about operating a NPO, we intrinsically knew that we had to learn on the fly. So, we tried to develop the human resources necessary for the successful development and operation of TMF as it pursued its vision and mission. We began by establishing a board of directors.

BOD

Appling Houle's 1989 definition of nonprofit boards, a nonprofit board is "an organized group of people with the authority collectively to control and foster an institution that is usually administered by a qualified executive staff" (cited in, Pynes, 2013, p. 395). I began working to form the BOD of TMF, and by October 2010, we had established it with seven board members including three officers (**Artifact:** Non-Profit Board Members and Update). From that point forward, I worked with an attorney to prepare the documents for the incorporation of TMF (**Verification:** Steven D Reece NP Intake Data).

By December 17, 2010 The Matzevah Foundation, Inc. became incorporated as a 501(C)(3) non-profit corporation, (**Verifications:** TMF Certified Articles of Incorporation and TMF Vision Mission Statements) and was later determined by the IRS to be a public charity (**Verification:** TMF IRS Determination Letter). The two-fold mission of TMF is to educate the public about the Shoah and to care for and restore Jewish cemeteries in Poland. Kevin Little, TMF Treasurer, provide me some feedback regarding how I led and developed the BOD to establish TMF and its subsequent operations. Kevin writes,

> I feel you did a good job of ensuring everything was set up correctly on the front end and have worked diligently to ensure we maintain our legal status as a tax exempt nonprofit organization. As our organization has grown our policies have also grown in order to incorporate different issues that we may presently be facing or could potentially face in the future. You do a great job of casting vision and helping us look forward, even beyond what we may be thinking we could potentially face. And yet you don't look too far forward to where we can no longer operate in the present. You make us aware of not just potential legal hurdles in the USA but since we are an international organization you are also mindful of how our decisions could potentially impact our work in Poland (**Evaluation:** Evaluation Request Kevin).

Today, the BOD of TMF is, for all intents and purposes, a volunteer staff. Over the past ten years, our board has seen several of its founding members leave for various reasons and be replaced by other people. Regardless, I have worked to develop the BOD by multiplying the leadership around me through mentoring and equipping. I have led TMF to embrace the principles of identifying, equipping, and releasing new leaders in our work. Soon after TMF incorporated in 2010, I set forth before our green BOD a few developmental needs for us to consider (**Artifact:** Process of Amending TMF By-Laws—**Please Note**, the text is highlighted in the document). I pointed out that the BOD needed to develop a process of leadership development:

1. Identifying potential advisory board members
2. Mentoring emerging board members
3. Investing in people relationally

Dropkin et al. (2007) indicate that BODs have oversight for "developing and reviewing the nonprofit's mission statement and its specific goals and activities for achieving the mission" (loc.646). As a board, we have frequently discussed the need to engage and equip others around us, as a means to develop TMF and its mission.

One way that we have approached leadership development as it relates to the mission of TMF is through mentoring, or by what we rather colloquially term the "Advisory Board." Essentially, the advisory board is our volunteer staff, whom we wish to develop and involve in the leadership of TMF (**Verification:** Agenda TMF Board Meeting 12-April-2014 Mentoring—**Please Note**, relevant text highlighted).

Our strategy proved to be fruitful as several board members resigned their positions on the board beginning in 2013 and continuing into 2017. These resignations left vacancies on the board to fill. Since the BOD of TMF has a history of developing, training, and equipping its volunteer staff, we have been able to replace board members almost seamlessly. It was during this time of board transition that we began to restructure the BOD.

Board Restructuring

In the fall of 2014, we began a process of restructuring the BOD of TMF. Up until that point, TMF operated with three executive offices as prescribed by the State of Georgia and four at large members of the board. These at large board members did not have specific functions to oversee for the organization. The three executive officers (CEO/president, CFO/treasurer, and secretary) carried out the day-to-day operations of TMF.

At the end of 2013, three of the original board members resigned from their roles on the BOD of TMF, and the remaining board members acted to replace these board members along with defining functional roles necessary for the operations of TMF moving forward. BODs have oversight of the governance and operations of NPOs, consequently, I sent an email to the BOD, reviewing our steps and progress regarding this matter before our October 2014 board meeting (**Artifact:** Email Re Oct 2014). Also, I sent them a document outlining for them what needed to be considered in the process of amending the TMF By-laws (**Artifact:** Process of Amending TMF By-Laws).

In our board meeting (**Artifact:** Agenda Oct 2014 and **Verification:** 2014 Oct Minutes), we discussed and appointed an ad-hoc (governance) committee, comprised of the CFO/treasurer, secretary, and an at large board member to review and make recommendations to the BOD for them to consider based on the following criteria:

1. The committee will address commitment and responsibility of TMF board members.
2. Consider length of terms for board members.
3. Consider duties/roles/functions, gifting, giving and time availability for the work of TMF.
4. Additionally, they will consider the role of the advisory board and its relationship to the board.
5. The committee will make recommendations for amending TMF By-Laws by the end of the year (2014).

At our March 2015 board meeting, the BOD voted to keep the board at seven members having the three legally required executives and four board members with specific roles and functions. Second, the BOD adopted the proposed role/function structure for the BOD developed by the ad hoc committee on governance. Third, the BOD nominated and elected three new board members to serve on the board. Based on the newly adopted structure of the BOD, in **Table 1**, each board member now had a defined area of oversight and responsibilities (**Verifications:** 2015 Mar Minutes and TMF News Mar 2015).

Role	Area of Oversight
President	Organization
Treasurer	Finances
Secretary	Record Keeping
Director of Communications	Website and Social Media
Director of Community	Interactions with Public (including education, events, etc.)
Director of Development	Fundraising
Director of Operations	Logistics and Coordination of Team Leaders

Table 1: Board Structure and Duties of TMF

Over the next year, we discussed and fleshed out how each role would function within the framework of the structure of the BOD. By February 2016, each board member had crafted their job description according to their new role and function on the BOD of TMF (**Verifications:** Director of Communications, Director of Community, Director of Development, Director of Operations, Secretary, Treasurer, and President).

TMF Volunteer Workforce

In the nonprofit world, Pynes (2013) identifies “three types of episodic volunteers” (p. 385):

1. *Temporary*. The volunteer provides service for a short duration, perhaps a few hours or days.

2. *Interim*. The volunteer provides service at regular intervals for say, six months, making a commitment to work on a special project or provide a service for a limited amount of time.

3. *Occasional*. The volunteer provides a service for regular intervals for short periods of time. This could be someone who volunteers for the same event year after year, say, for an annual fundraising event (as indicated by Macduff in 2005).

All of TMF’s work in the execution of its mission depends upon volunteers, who lead busy lives. As I have indicated above, Pynes (2013) introduces a taxonomy of volunteers, which is useful for most nonprofits; however, in the case of TMF, such volunteer classifications do not completely fit the mode of operation that volunteers fulfill in the mission of TMF.

Essentially, everyone on the BOD is a volunteer, with the exception of me. I have a fulltime volunteer role, which means that I am not salaried. I am receiving financial support from time-to-time, and we are experimenting with charging a consultant’s fee for the work that I do in conjunction with Jewish cemetery restoration projects. Furthermore, we are discussing the development of a program offering for credit course in conjunction with universities that would offer field-based training in Jewish heritage preservation, Holocaust studies, Jewish-Christian relations, dialogue, and reconciliation.

Beyond the organizational functions of the BOD, each board member must serve on at least one Jewish cemetery restoration project in Poland every other year, meaning at least once every two years. The operational side or the program of caring for and restoring Jewish cemeteries in Poland depends upon engaging volunteers from the Jewish diaspora and local volunteers in Poland (or on one occasion in Ukraine). From 2012 to 2019 approximately, 1,310 volunteers participated in the work of TMF. Of this number, roughly 75% were from the local community (**Verification:** The Matzevah Foundation 2019 Year End Report—**Please Note:** The number of volunteers for this past year's projects may be seen in the project summaries and "Fun Facts for 2019").

Since volunteers are integral to the work of TMF and a component of us serving others, in Chapter 3, I will highlight how we engage, select, and equip people who volunteer to work with TMF in a Jewish cemetery restoration project in Poland.

Developing TMF's Financial Resources

TMF Budget

Dropkin et al. (2007) define a budget as "a plan for getting and spending money to reach specific goals by a certain time" (loc. 430). Concerning the type of budgets that NPOs may employ in the budgeting process, Dropkin et al. (2007) suggest that there are "generally . . . six types of budgets" for NPOs (loc. 503):

1. Total, organization-wide operating budgets
2. Operating budgets for individual programs, units, or activities
3. Capital budgets
4. Cash flow budgets (also called cash flow projections)

5. Opportunity budgets 6. Zero-based budgets

For consideration in this reflection paper and in relationship to the budgeting process for TMF, I will elaborate further on “operating budgets for individual programs, units, or activities” (loc. 503). According to Dropkin et al. (2007), this type of budget,

> Should allow for all the employees, consultants, services, facilities, and other elements needed to organize, carry out, and evaluate operations of a specific program, unit, or activity. Small nonprofits that operate a single program or have a single purpose—as day-care centers often do, for example—may find they need to create only one program or unit budget, which encompasses the entire organization’s operations. (loc. 536)

Since TMF is a small nonprofit with a narrow mission focus of caring and restoring Jewish cemeteries in Poland, this type of budget seems to be most relevant and appropriate for TMF budget development. In light of these considerations, TMF has developed a basic financial policy to guide its handling of its financial resources (**Artifact:** TMF Financial Policy).

In its nearly ten years of existence, TMF has operated primarily with on a budget that focused specifically on an operation budget for TMF’s program focus, Jewish cemetery restoration projects in Poland (**Artifact:** TMF Basic Project Budget Template). In 2016, we had to modify the basic project budget to include the IHRA project amongst all other TMF Jewish cemetery projects (**Artifact:** TMF Project Resources 2016 v2). I will discuss the IHRA Project in the “Grant ?Funding” section following the next section. Since 2016, we have followed this budgetary pattern, as we have now ended the IHRA Project and are in a period of transition.

From the beginning of TMF’s operation, we have operated with an annual budget of roughly between $20,000 to $25,000 annually. At the close of 2019, TMF’s financial status was the best that it has ever been historically. We closed the year with a revenue of $40,814.15 (**Verification:** Statement of Activity 2019 unaudited). Based on our statement of budgetary activity, we have now developed well defined categories for our program expenditures, which will better allow us to make income predictions for the future.

TMF Income Projections

In the budgeting process, income projections emerge from anticipated revenue sources, such as private donations, fees, grants, or from special fundraising campaigns. Subsequently, Dropkin et al. (2007) recommend that NPOs "document the assumptions used to prepare income projections" because, frequently, "income projections need to be revisited and revised during the budget development process" (loc. 1771).

TMF has employed specific fund raising platforms such as TMFs 2018 Go Fund Me Campaign (**Artifact**), where we raised nearly $2,500. We have also used the Facebook fundraising platform most notably on Giving Tuesday and on birthdays (**Artifacts**)—we have several people who have raised funds for TMF on their birthdays via Facebook fundraisers. In 2019, TMF raised $5,573.03 through the use of Facebook fundraisers (**Verification:** Network for Good Donation Tracking Report). We have approached corporate donors, such as the Stihl Corporation for corporate support because we employ Stihl ground clearing equipment for our Jewish cemetery projects in Poland (**Artifacts:** Stihl sponsor request 2018).

Grant Funding

The Director of Development for TMF, Elaine Brown, has developed some passive fundraising options, such as Amazon Smile, Kroger, and Publix supermarkets. In our spring 2015 quarterly report, she outlines her fundraising and grant funding (**Verification:** 2015 Q1 TMF Quarterly Update—**Please Note**, the relevant section is highlighted). Through Elaine's efforts, TMF has sought numerous grant opportunities over the years primarily through private foundations, like the Staenberg Foundation, who would support some aspect of the developmental needs of TMF (**Artifact:** Staenberg Anything Grant Funds Application Budget). Unfortunately, we have been rejected consistently as exemplified by the Staenberg Foundation Grant (**Verification**: Staenberg Foundation Rejection Letter).

We have not formally pursued any grant possibilities since 2016 due to the fact that we were able to secure a grant in cooperation with a professor from the UK, upon which I will elaborate in the next paragraph. However, this grant precluded the pursuit of other grants mostly because the grant ran for three years, and we piggy-backed project travel expenses because the grant covered my flights to and from Poland for three years. Following the completion of my doctorate, we will return to pursuing grant opportunities that are focused on educational initiatives such as the IHRA grant.

In 2016, TMF in collaboration with Dr. Caroline Sturdy-Colls of Staffordshire University in the UK applied for a two-year, matching funds research grant from the International Holocaust Remembrance Alliance (IHRA) Grant Programme (**Artifacts:** GPA_597v2, Staffordshire University Cultural Genocide and Killing Sites Project, TMF Contributions Staffordshire, and TMF IHRA Partner Letter). Since this was a matching fund grant, TMF had to provide its contributions in kind, meaning what costs TMF was covering for the project. I prepared a budget for the project and an explanation of our financial participation in the project and documentation of our financial contribution to the project for the IHRA grant application process (**Artifacts:** TMF Project Resources 2016 v2, 2016 IHRA Budget Explanation, and TMF IHRA Confirmation 2016). In June 2016, Dr. Colls advised me (and our partners) that we had received approval for our project (**Verification:** 2016 TMF IHRA Confirmation). I will elaborate on the specifics of the IHRA Project in Chapter 3.

Summary

Chapter 2 is a reflection about what I have learned and applied to my work of leading TMF. Our board of directors began with absolutely non experience in leading and operating a nonprofit organization. Consequently, we had to develop ourselves and the financial resources of the organization. The development of the BOD of TMF involved resignations by several original board members and the addition of new ones. The BOD of TMF realized that it needed to restructure itself which it did in 2014, and established a board of seven individuals with clearly defined roles and functions.

All of TMF's work in the execution of its mission depends upon volunteers, who lead busy lives. As I have indicated in Chapter 2, Pynes (2013) introduces a taxonomy of volunteers, which is useful for most nonprofits; however, in the case of TMF, such volunteer classifications do not completely fit the mode of operation that volunteers fulfill in the mission of TMF. The BOD of TMF is comprised of volunteers, who are not episodic; however, they do not serve as board members 100% of the time. Approximately, 1,310 short-term volunteers participated in the work of TMF since 2012, and of this number, roughly 75% were from the local community in Poland primarily and once in Ukraine.

TMF uses "operating budgets for individual programs, units, or activities" (Dropkin et al., 2007loc. 503). Since TMF is a small nonprofit with a narrow mission focus of caring and restoring Jewish cemeteries in Poland, an operating budget seems to be most relevant and appropriate for TMF budget development. TMF has private donors and raises the majority of its funding via annual fundraising campaigns via Facebook or Go Fund Me. TMF applies for grants from private donors and institutions. It has been successful in securing an educational grant in partnership with a researcher from the UK.

CHAPTER 3

KEY LEARNINGS AND SERVING OTHERS

Human Resource Development

BOD Strengths Finder Exercise

According to Pynes (2013), the members of the board of a NPO "must believe in the mission and purpose of the organization and want to work on its behalf" (p. 395). Implementing the mission and vision required all of us on the BOD of TMF, to learn about our mission and who we were as leaders. I wanted to apply my learnings from the Strengths Finder Assessment to assist us develop as an organization. One of the first things that we did collectively was to determine what strengths we had in our midst and how to best employ them. To this end we planned an exercise in which we assessed our strengths, and we planned an exercise in which we assessed our strengths and also did a DISC Assessment—which I will not discuss (**Artifact:** DISC).

In an email, I sent out our agenda for our board meeting (**Artifact:** Agenda Mar 2012). In my email, I wrote about how "we have been increasingly and methodically developing and shaping what we are doing. Now we are to the point of defining tasks and functions." I also wrote that our secretary, JoAnn Siegienski would organize and lead this discussion "in order for us to see how we are gifted in order to help us begin developing roles and functions on the team." I also wrote that "this exercise will help us know and understand our personalities and strengths as a means to enable us to work more effectively together as a team" (**Artifact:** Email Agenda Mar 2012).

JoAnn, the secretary of TMF, sent an email outlining what we were to do in the online assessments (**Artifact:** TMF Action Required). To assist JoAnn, I sent her what I had from my orientation to the Leadership Program at Andrews for the Strength Finders Assessment (**Artifact:** Strengths Finder Resource). From these resources, JoAnn prepared an extensive and detailed summary of our strengths embedded within the people of TMF (**Verifications:** StrengthsFinder Team Summary and TMF Strengths Chart). I will not discuss our findings as it would be beyond the scope of this paper. Regardless from these findings, we learned, who we are and our strengths as an organization. With this data, we began a two-year journey of shaping and restructuring TMF (which I will discuss immediately below in the next section). Subsequently, when we met for board meetings, we asked ourselves questions regarding the purpose of TMF. What are we trying to do and how are we going to get there? What is each person's function within TMF and how is it related to the work in which we were all engaged?

Media and Communications

In order to illustrate how the restructuring of the BOD of TMF functioned in its application, I will share the role and function of the Director of Communications. Rachel McRae is the Director of Communications and oversees TMF's website and social media platforms. She produces and provides the content to these platforms via updates and blog posts. I provide content in the form of written stories, photographs, and occasional videos. Rachel has the lions' share of responsibility for managing the TMF Facebook page, Twitter and Instagram accounts, and she produces a newsletter. Rachel writes the majority of our posts for Facebook, Twitter, and Instagram. I provide content in her absence and I rarely post to our FB page.

Rachel began leading our communications development well before we established the position of Director or Communications in 2015. For example, Rachel began producing newsletters, writing copy for TMF's Facebook page, and began leading us in the development of TMF's first website. The original TMF website, unfortunately, no longer exists and has been replaced in 2019; however, I have a few artifacts that demonstrate our process or designing, building, and launching TMF's first website.

Beginning in September 2014, Rachel developed the navigation and page structure and along with her, me and one other board member, John Mark Folker, began to develop the page structure for the website using a template (**Artifact:** TMF Website Content Nov 2014). We did not have funds to hire a web designer, so we did all the work ourselves. We employed our own resources and abilities to design, structure, build, and populate TMF's first website with content. By the end of January 2015, we completed our work and launched TMF's first website (**Verifications:** Fwd Re New TMF Website Has Launched and The Matzevah Foundation Newsletter, April 2015).

Before and launching TMF's website, we requested feedback from various people who were associated with our work. I will discuss the importance of feedback in the next section. However, within two years, Rachel sought additional feedback from a professional graphic designer (**Evaluation:** RE TMF Website Pro Feedback) and determined that TMF needed to revise its original website with a new look and fresh content. Once more Rachel led us to revise and rebuild TMF's next website (**Artifacts:** Nonprofit Websites, Website Gathering Data, and 2017 Oct TMF Board Meeting Minutes).

It took about 18 months for Rachel in cooperation with John Mark to complete the revision process for the next website. I had very little involvement with the process, other than producing some content, providing photographs, and editing text. In early June 2019, Rachel sought feedback from the board of directors (**Verification:** Re New Website Launched). After reviewing the feedback and making corrections, we launched TMF's new website on June 27, 2019 (**Verification:** Announcing the new website for The Matzevah Foundation).

Volunteer Process

In 2020, TMF is celebrating its tenth year of service. Recently, I wrote a brief article about TMF's first nine years of operation in TMF's 2019 Year End Newsletter (**Artifact:** The Matzevah Foundation 2019 Year End Report). In my reflection, I captured how we go about organizing and coordinating our work with seven board members and volunteers.

Additionally, I explained the cyclical nature of our operations and how we gather information, consider, plan, develop, and implement our projects annually. I referred to our volunteer recruitment process, which includes an Volunteer Application and Volunteer FAQs (**Artifact**). I also included how we handle Jewish Cemetery Project Inquiries (**Artifact**). I will discuss further project inquiries in the section "Jewish Cemetery Inquiries and Budgeting Process." Both of these processes have grown out of the necessity to develop our volunteer process and to handle project inquiries.

Volunteers who approach us through our website are vetted and reviewed. Volunteer applicants must submit an application and references. We have a team who reviews each applicant and their references. Once the review process is complete, one of our board members will interview the applicant and make a recommendation to the board as to whether to select the volunteer applicant or not.

If the applicant is approved, when began their preparation using an administrative tool, we call the Offsite Orientation Tracker 2016 (**Artifact**). Volunteers are walked through the steps of project selection, what to bring, costs, etc. and then we begin the volunteer orientation and training process (**Artifacts:** Orientation and Culture May 2019, TMF Volunteer Commitment Packet 2016, TMF Volunteer Interest Packet 2016, and TMF Volunteer Intro Packet 2017).

We seek to develop our first-time volunteers and work toward engaging them in future projects. One such frequent and faithful volunteer, Rachael Romero shared these words about her experience with me and TMF:

> Steven and the Matzevah Foundation have changed my life in huge and wonderful ways. I feel like I'm fulfilling both an ethical and religious commitment through the cemetery projects I've participated in over the years, and made friends with a diverse group of people. Steven himself always models positive leadership; he is dedicated to serving the needs of descendants and local communities, and navigates difficult situations in a way that demonstrates cultural understanding, empathy, and competence. I see him as both a role model and a friend (**Evaluation:** Rachael Romero Re Feedback).

Additionally, we seek feedback from our project volunteers following nearly every Jewish cemetery restoration project that we conduct in Poland. We share their reflections via quarterly newsletters or on TMF's webpage: Volunteer Testimonies (**Verification**).

Financial Resource Development

Question Regarding Sources of Funding

One issue that confronted us, as TMF, was pursuing and potentially receiving grant funds from "Foundation X" that funds LBGT initiatives. From a Christian perspective, receiving funds from an organization that supports such initiatives might be considered as receiving donations from a "sinful" source. The matter at hand is more so about deprogramming thinking patterns associated with Christian or a church cultural frameworks, as it relates to its interaction with non-Christian, or non-church cultures.

I communicated primarily about this matter of receiving funds from sinful sources with board members and volunteer staff via email; nevertheless, I did have at least one phone call discussing the issue with one of our officers on the board. I polled TMF seeking everyone's opinions to gain insights and feedback regarding this issue so that we could decide how to proceed with the matter. For me, traversing this matter was vitally and critically important to who we are as an organization, our values and behaviors, and sourcing our work. Ultimately, it affects how others, particularly non-Christians perceive us outside the organization. All of these matters were on the line.

Based on the input that I received from surveying the views of everyone concerned, I shared with the board and others the rationale for my decision to move forward with the grant application from the "sinful" source (**Artifact:** Funding and Faith). In this email, I concluded that "the board generally has not clearly spoken to the issue. Second, in the same email, I stated, "The IRS has determined that we are a PUBLIC CHARITY and has classified us accordingly, which means that the PUBLIC can support us." Finally, I shared with the board,

> I believe that we must be careful about the issue concerning from whom we accept funding. We must remember that giving is oftentimes an issue of the heart. We are looking for hearts that are inclined toward us or with whom we have favor. What we are expressing is God's love in a tangible way. People will resonate with what we are doing at the heart level. For me this is an indication that God is at work in their lives. I would ask you to read Luke 7:36-50 in which Jesus was anointed with oil by a prostitute. Jesus did not object to and received what the prostitute did to Him as an expression of her love and gratitude toward Him. Simon, the religious leader, condemned Jesus for his actions and looked down upon the sinner. Are we responding like Simon in this passage? Can we accept this type of gift from a sinner, who wishes to express tangibly their gratitude and love for what we are doing? If not, would we be prideful by not taking funds or a gift from a sinner?

Moreover, as a public charity, I wrote that TMF occupies “a middle ground, a neutral place between these two opposing groups,” meaning us as Christians and potential donors who are not like us. Furthermore, I wrote,

> Since we are a public charity, we have our answer. We can take funds from the public, both Jew and Gentile; however, we can reserve the right to accept or decline funding from the public based on whether or not there are any strings attached.

One board member’s response well summarizes the shift in perspective all of experienced as we worked through the issue of taking gifts from sinners (**Verification:** Re Funding and Faith_Robin). In the end, the BOD determined that it could accept funding from organizations, whose values are contrary to ours as long as there are no strings attached.

Jewish Cemetery Inquiries and Budgeting Process

Concerning project inquiries, we typically have a high volume of Jewish cemetery project inquiries, so we have developed a project selection process that includes a general query response (**Artifact:** RE Matzevah Foundation project selection). Most Jewish cemetery project queries come to us by word of mouth, or via our website through a special email address, contact@matzevah.org. TMF uses three primary criteria by which we assess any potential Jewish cemetery restoration project. We concentrate our selection efforts on projects that meet the following criteria:

1. Projects that involve the community in and around the Jewish cemetery
2. Projects that allow us to partner with Jewish individuals and/or organizations
3. Projects that involve education

TMF is organizing 11 projects across Poland in 2020: nine Jewish cemetery restoration projects and two mass grave commemoration projects (**Verification:** 2020 Project Grid).

Typically, when we receive initial project inquiries from a Jewish descendant or someone wishing to for TMF to take on a Jewish cemetery project, we walk them through several issues including project goals, outcomes, and budget preparation **(Artifact:** RE Cemetery restoration Basic Budget). I have been the primary contact for Jewish cemetery project inquiries since 2011; however, this practiced has changed and we now use our website to handle Volunteer Project Inquiries (**Artifact**).

Regardless of how we receiving project inquiries, it is important to handle the response well (**Artifact:** RE Matzevah Foundation project selection —**Please Note**, the relevant points regarding budget preparation are highlighted). Once more Kevin Little, TMF Treasurer, shared with me his feedback regarding how I handle such inquiries:

> I continue to be amazed at how you've grown as our president. The email outline below is well versed and understandable with a very personal touch – not cold and robotic. Thank you for continuing to follow the Lord in leading our organization. It is a true joy to serve with you (**Evaluation:** Kevin RE: Matzevah Foundation project selection).

Regarding Jewish cemetery project budgets, and as I have noted previously, TMF is a small nonprofit with a narrow mission focus of caring and restoring Jewish cemeteries in Poland. The type of budget that seems to be most relevant and appropriate for TMF budget development, is an operating budget for individual programs. Consequently, TMF utilizes a basic budget template as a part of developing its Jewish cemetery restoration projects (**Artifact:** TMF Basic Project Budget Template). At times, the budgeting process for specific Jewish cemetery restoration projects encounter difficulties, or they are complex due to the nature of the project.

For example, in 2016, TMF partnered with a descendant's group in which collectively TMF was handling the money for 30 people. The budgeting process went smoothly as far as working out costs, and how to cover these costs and with what funds The problem arose in the accounting and reconciling of these costs in the field versus reconciling the receipts. The field team, led by Rachel McRae, made a recommendation to the BOD that it should change its method of accounting and determine how best to reconcile receipts against a project budget (**Verification:** TMF Recommendation Quickbooks). Ultimately, this situation led to a major change in the organization, which I will not discuss here in this reflection paper. I will discuss this matter in my reflection paper for Competency 3d: Implementing Change.

IHRA Grant-funded Project

Beginning in 2016 and in partnership with Staffordshire University (UK), the Rabbinical Commission for Matters of Cemeteries, Fundacja Zapomniane, and The Matzevah Foundation, these organizations participated in what became a three-year grant-funded project to document Holocaust killing sites and cultural genocide occurring in Jewish cemeteries in Poland (**Artifact:** International Holocaust Remembrance Alliance (IHRA) and **Verification:** IHRA Grant-funded Project). More than 30 cemeteries in the regions of Oswiecim and Lublin were surveyed and of these, four Jewish cemeteries were selected for further examination. Research was conducted in the Oswiecim, Jewish cemetery in 2016 (**Artifacts:** 2016 IHRA Regional Survey TMF Report, Reece YouTube Interview, and Recording Cultural Genocide and Killing Sites in Jewish Cemeteries).

The scope of the Oswiecim project was to pinpoint and record the location of the matzevot within the cemetery confines and to record the data found within the inscriptions upon each matzevah. TMF worked with Staffordshire University staff and students to clear the cemetery of undergrowth, erect matzevah fragments in concrete bases, and recover matzevah fragments. Additionally, TMF installed a gravel path in order to connect the front sidewalk with a sidewalk leading to an *ohel* (burial chamber for a wise rabbi) at the rear of the cemetery.

In 2017, the team continued their study and examined the Jewish cemeteries in Piaski, Wąwolnica, and Chrzanów. The findings from our research were made public for the first time on June 5, 2019 in Oswiecim, where Dr. Colls presented the overall findings from the study. I presented the role of TMF in the project (**Verification:** Szoah i jej poklosie (English Outline). At that time, Dr. Colls and I released the Final Report on the project's website: Recording Cultural Genocide and Killing Sites in Jewish Cemeteries (**Verification**).

Planned Activity

After reading and considering what I read in Dropkin et al. (2007), *The Budget-Building Book for Nonprofits: A Step-by-Step Guide for Managers and Boards*, I will recommend to the BOD that we read this book and evaluate, if our program approach for budget planning for Jewish cemeteries is sufficient, or if we need to make a change. I think that it would be good to re-evaluate our budgeting process especially concerning where we stand organizationally and functioning in the preparation of an annual budget.

Conclusion

According to Pynes (2013), the members of the board of a NPO "must believe in the mission and purpose of the organization and want to work on its behalf" (p. 395). Implementing the mission and vision of TMF required all of us on the BOD to learn about our mission and who we were as leaders. We used a strength finders and DISC exercise to learn about our strengths and tendencies as leaders. Regarding the restructuring of the BOD, I discussed how its restructuring functioned and illustrated how it developed via the role and function of the Director of Communications. TMF's media footprint grew as we have produced two websites, and become competent in communicating our message using social media platforms such as Facebook and Twitter.

Another aspect of the human development of TMF is its volunteer process, in which outside volunteers who approach through TMF's website are screened, vetted, and interviewed before being assigned to a Jewish cemetery restoration project. After a volunteer is approved, they are walked through a series of steps to assist them in their preparations for participating in one of our projects in Poland.

Financial resource development required the BOD of TMF to consider from whom and under what conditions it would accept funds from a questionable source. Since TMF is a public charity, accepting funds from an organization, whose values are not the same as TMF should not be a problem as long as the funding comes with no strings attached. I included a discussion about how TMF collects and evaluates its potential Jewish cemetery restoration projects along with the development of project budgets and some of the changes that we have made to improve both processes. Finally, I considered our participation in a three-year grant-funded research project. I am planning to have the BOD read a book on the nonprofit budgeting process.

Documentation of Competency

Artifacts

1. Kosovo Discovery 2000
2. Reach the Edge Strategic Project Proposal
3. Project Proposal for Zambrow Cemetery 2013 April
4. Non-Profit Board Members and Update
5. Process of Amending TMF By-Laws
6. Email Re Oct 2014
7. Process of Amending TMF By-Laws
8. Agenda Oct 2014
9. TMF Financial Policy
10. TMF Basic Project Budget Template
11. TMF Project Resources 2016 v2
12. TMFs 2018 Go Fund Me Campaign
13. Facebook fundraising platform
14. on birthdays
15. Stihl sponsor request 2018
16. Staenberg Anything Grant Funds Application Budget
17. International Holocaust Remembrance Alliance
18. GPA_597v2
19. Staffordshire University Cultural Genocide and Killing Sites Project
20. TMF Contributions Staffordshire
21. TMF IHRA Partner Letter
22. 2016 IHRA Budget Explanation
23. TMF IHRA Confirmation 2016
24. DISC
25. Agenda Mar 2012
26. Email Agenda Mar 2012
27. TMF Action Required
28. Strengths Finder Resource
29. TMF Website Content Nov 2014
30. Nonprofit Websites, Website Gathering Data
31. 2017 Oct TMF Board Meeting Minutes
32. The Matzevah Foundation 2019 Year End Report
33. Volunteer Application
34. Volunteer FAQs
35. Jewish Cemetery Project Inquiries
36. Offsite Orientation Tracker 2016
37. Orientation and Culture May 2019

Verifications and Evaluations

1. TMF IRS Determination Letter
2. TMF Certified Articles of Incorporation
3. TMF Vision Mission Statements
4. Steven D Reece NP Intake Data
5. Evaluation Request Kevin
6. Agenda TMF Board Meeting 12-April-2014_Mentoring
7. 2014 Oct Minutes
8. 2015 Mar Minutes
9. TMF News Mar 2015
10. Director of Communications
11. Director of Community
12. Director of Development
13. Director of Operations
14. Secretary
15. Treasurer
16. President
17. The Matzevah Foundation 2019 Year End Report
18. Network for Good Donation Tracking Report
19. 2015 Q1 TMF Quarterly Update
20. Staenberg Foundation Rejection Letter
21. 2016 IHRA Budget Explanation
22. 2016 TMF IHRA Confirmation
23. StrengthsFinder Team Summary
24. TMF Strengths Chart
25. Fwd Re New TMF Website Has Launched
26. The Matzevah Foundation Newsletter, April 2015
27. RE TMF Website Pro Feedback
28. Re New Website Launched
29. Announcing the new website for The Matzevah Foundation
30. Rachael Romero Re Feedback
31. Volunteer Testimonies
32. Re Funding and Faith_Robin
33. 2020 Project Grid
34. Kevin RE: Matzevah Foundation project selection
35. TMF Recommendation Quickbooks
36. IHRA Grant-funded Project
37. Szoah i jej poklosie (English Outline

38. TMF Volunteer Commitment Packet 2016
39. TMF Volunteer Interest Packet 2016
40. TMF Volunteer Intro Packet 2017
41. Funding and Faith
42. RE Matzevah Foundation project selection
43. RE Cemetery restoration Basic Budget
44. RE Matzevah Foundation project selection
45. TMF Basic Project Budget Template
46. 2016 IHRA Regional Survey TMF Report
47. Reece YouTube Interview
48. Recording Cultural Genocide and Killing Sites in Jewish Cemeteries

38. Recording Cultural Genocide and Killing Sites in Jewish Cemeteries

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