# **Return of Organization Exempt From Income Tax**

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

OMB No. 1545-0047 Inspection

Department of the Treasury

▶ Do not enter Social Security numbers on this form as it may be made public. ▶ Information about Form 990 and its instructions is at www.irs.gov/form990. Internal Revenue Service

АГ	or tn	e 202	2 calendar year, or tax year begi	nning	07/01/20	22	and endi	ng		06/	30/202	23		
R o	heck if ap		C Name of organization						D Employer ide	ntifica	ation numb	er		
	_ '		MIAMI BEACH JEWISH C	OMMUNIT	Y CENTER	, INC.								
	Addre		Doing Business As								8834			
	Name	change	Number and street (or P.O. box if mail is	not delivered	to street address	s) I	Room/suite		E Telephone no					
	Initial	return	4221 PINE TREE DRIVE						(305)534-3206					
	Termi	inated	City or town, state or province, country,	and ZIP or for	eign postal code									
	Amen returr		MIAMI BEACH, FL 3314	0					<b>G</b> Gross receipt	is \$	6,100	0,02	26.	
		cation	F Name and address of principal officer:	PAUL	FRISHMAN	V			H(a) Is this a grou		n for	Yes [	X No	
	·	Ü	4221 PINE TREE DRIVE	, MIAMI	BEACH, I	FL 33140	)		H(b) Are all subord		luded?	Yes [	No	
ı	Tax-ex	empt sta	atus: X 501(c)(3) 501(c) (	) <b>◀</b> (ii	nsert no.)	4947(a)(1) o	or 52	27	If "No," attac	h a list.	(see instructi	ons)		
J	Websi	te: 🕨	WWW.MBJCC.ORG						H(c) Group exemp	otion nu	mber <b>&gt;</b>			
			ization: X Corporation Trust	Association	Other ►		L Year o	of formati	on: 1988 <b>M</b>	State c	of legal dom	ricile:	FL	
P	art I	Sur	nmary		1		1		•					
		Briefly	describe the organization's mission of	or most signi	ficant activities	: TO PRO	OVIDE R	ECRE	ATIONAL AN	JD E	DUCATI	ONA		
ģ			ILITIES AND PROMOTING CO	_		,							=	
auc						·								
ern	2	Check	this box if the organization of		tits operation	e or dispose	d of more th	 an 25%	of its not assets					
Governance	3		er of voting members of the governing		•	•				3			28	
	4		er of independent voting members of							4			27	
ies										5			151	
Activities &			number of individuals employed in calc							6				
Act			number of volunteers (estimate if neces	.,	(C) line 10								28	
-			unrelated business revenue from Part V							7a			NONI	
	D	ivet ur	nrelated business taxable income from	Form 990-1	, line 34			<del></del>	Prior Year	7b	Curre	nt Vo	NONI	
										$\overline{}$				
ne	8		butions and grants (Part VIII, line 1h)				′ FOR		1,991,21				976.	
Revenue	9		am service revenue (Part VIII, line 2g)			PUBLIC IN	SPECTION		3,464,39		4,.		111.	
Re	10		ment income (Part VIII, column (A), lin						300,95				<u>, 493</u> .	
	11		revenue (Part VIII, column (A), lines 5						28,22				<u>,054</u> .	
	12		revenue - add lines 8 through 11 (mus						5,784,78		5,8	361,	634.	
	13		s and similar amounts paid (Part IX, col							ONE			NONI	
	14		its paid to or for members (Part IX, colu			ONE			NONI					
es	15		es, other compensation, employee ben						2,509,29	3.	2,767,41		410.	
ens	16a		ssional fundraising fees (Part IX, column						NO	ONE			NONI	
Expenses	b		fundraising expenses (Part IX, column (			_								
	17		expenses (Part IX, column (A), lines 11						2,795,81	.6.	3,501		483.	
	18	Total 6	expenses. Add lines 13-17 (must equa	l Part IX, col	lumn (A), line 2	25)			5,305,10	19.	6,2	268,	893.	
	19	Reven	ue less expenses. Subtract line 18 fror	m line 12			<u></u>		479,67	′8.		407,	259.	
Net Assets or Fund Balances								Begini	ning of Current Y	ear	End o	f Year	r	
set	20	Total a	assets (Part X, line 16)						17,603,30	0.	17,	508,	754.	
d As	21	Total I	iabilities (Part X, line 26)						9,500,14	:1.			619.	
		Net as	ssets or fund balances. Subtract line 2°	1 from line 2	.0				8,103,15	9.	8,3	109,	135.	
Pa	rt II	Sig	gnature Block											
Und	der per	nalties o	of perjury, I declare that I have examined the complete. Declaration of preparer (other that	nis return, inc	luding accompa	anying schedul	les and state	ments, a	nd to the best of	my kr	nowledge a	nd be	lief, it is	
- truc	, сопс	Tot, and	Somplete. Declaration of preparer (other than	ii oilicci) is be	asca on an imon	nation of wine	in proparor in	as any Kii	lowicage.					
c:~														
Sig			Signature of officer						Date					
He	е													
			Type or print name and title											
De!		Print/	Type preparer's name	Preparer's	signature		Date		Check	if P	TIN			
Paid		PAUI	L HAMMERSCHMIDT	3/202	4 self-employe	∍d F	013841	L78						
	parer Only	Firm's	name > BDO USA		Firm's EIN	13	-53815	90						
_	Cilly	Firm's	address > 200 PARK AVENUE, 38	TH FLOOR N	EW YORK, NY	10166			Phone no.	21	2-885-	800	0	
Мау	the I	RS dis	cuss this return with the preparer show	n above? (s	ee instructions	)					X Ye		No	
							_		-					

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2022)

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Pa	Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in this Part III
	Briefly describe the organization's mission: SEE SCHEDULE O
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ? Yes X No. If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
	Describe the organization's program service accomplishments for each of its three largest program services, as measured to expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other the total expenses, and revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$
<b>4</b> b	(Code:)(Expenses \$1,595,886. including grants of \$NONE_)(Revenue \$1,476,201) HEALTH AND WELLNESS: THE MBJCC'S 3,100 SQ FT. FITNESS CENTER AND WORKOUT FACILITY HAS THE LATEST, STATE-OF-THE-ART EQUIPMENT, GROUP CYCLING STUDIO AND PILATES REFORMER STUDIO, PERSONAL TRAINING AND AN EXTENSIVE OFFERING OF CLASSES FROM KICKBOXING TO YOGA.
4c	(Code:) (Expenses \$1,159,366 including grants of \$NONE_) (Revenue \$948,825)
	SUMMER CAMP: PROGRAMS WHERE CHILDREN EXPERIENCE A VARIETY OF  EXCITING, ACTION-PACKED AND STIMULATING ACTIVITIES EVERY DAY THAT  CREATE A SENSE OF INDEPENDENCE, SELF-ESTEEM AND FUN. THE PROGRAM
	BRINGS NEW CHALLENGES WHILE COMBINING FRIENDSHIP, CHARACTER BUILDING AND LEARNING NEW SKILLS. CAMPERS GAIN A SENSE OF
	BELONGING WHILE DEVELOPING A SENSE OF TEAMWORK.
	Other program services (Describe on Schedule O.) SEE SCHEDULE O  (Expenses \$ 229,234. including grants of \$ NONE ) (Revenue \$ 108,853. )  Total program service expenses 5 278 227

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Part	IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
_	complete Schedule D, Part III	8	X	
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			37
10	debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	9		X
10	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,	10		
• •	VII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	Х	
b	Did the organization report an amount for investments-other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	Х	
С	Did the organization report an amount for investments-program related in Part X, line 13, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII.	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
D	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	1.40		
. •	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	ا ر ا		
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X

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Part IV Chacklist of Paguired Schodules (continued)

Part	Checklist of Required Schedules (continued)		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23	Х	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
		24a	Х	
h	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	21	v
		240		X
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	١		
	to defease any tax-exempt bonds?	24c		X
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		X
25 a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II.	26		Х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			21
21				
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L,			
	Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c	X	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
30	conservation contributions? If "Yes," complete Schedule M	30		v
24				X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		X
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
•	related organization? If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	30		21
31		27		3.5
20	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and			
_	19? Note: All Form 990 filers are required to complete Schedule O	38	Х	
Part				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1 a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable <u>1a</u> 57			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b NONE			
	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	Х	

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Par	Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return. 2a 151			
h	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,			
74	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Х
h	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
- u	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
-	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a	Х	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Х	
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7с		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year			
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
	Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)			
40-	agamet amounte due of 1000mountement, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	12a		
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?  If "Yes," enter the amount of tax-exempt interest received or accrued during the year	124		
	Section 501(c)(29) qualified nonprofit health insurance issuers.			
	Is the organization licensed to issue qualified health plans in more than one state?	13a		
u	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which			
-	the organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		Х
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952, or 4953?  If "Yes." complete Form 6069.	17		

rm 990 (20:	22) MLAN	II BEACH JEWISH	COMMUNITY CENTER,	INC.	59-2788834	Page <b>0</b>
art VI	Governance, Manageme	nt, and Disclosure	. For each "Yes" response	to lines 2 through	7b below, and for	a "No'
	response to line 8a, 8b, or 1	0b below, describe t	he circumstances, processe	s, or changes on Sch	nedule O. See instru	ctions.
	01 1 1 0 1 1 1 0 1 1					

	A control of the cont		• •	Λ
ect	ion A. Governing Body and Management		Yes	No
			162	NO
1a	Enter the number of voting members of the governing body at the end of the tax year  If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	_		
b	Enter the number of voting members included on line 1a, above, who are independent 1b 27			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			
-	any other officer, director, trustee, or key employee?	2	Х	
2	Did the organization delegate control over management duties customarily performed by or under the direct			
3		3		Х
	supervision of officers, directors, trustees, or key employees to a management company or other person?	4		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	5		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	6		
6	Did the organization have members or stockholders?	<b>6</b>		_X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		_X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,	l		
	stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:	_		
а	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			
	the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9 /	,	X
secti	on B. Policies (This Section B requests information about policies not required by the Internal Revenue	Code	. <i>)</i> Yes	No
			162	
	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give			
	rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			
	with a taxable entity during the year?	16a		_X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the	401		
	organization's exempt status with respect to such arrangements?	16b		
17		Γ /	io	04/-1
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.	(sec	ion 5	U1(C)
	Own website Another's website X Upon request Other (explain on Schedule O)			
10		f into-	00t =	oliov
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of	ıııtel	esi p	опсу,
20	and financial statements available to the public during the tax year.  State the name, address, and telephone number of the person who possesses the organization's books and record	le		
LU	BERNARD ROVT, 4221 PINE TREE DRIVE, MIAMI BEACH, FL 33140	3		

305-534-3206

Form **990** (2022)

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

Companies of the comp	(A) Name and title	(B) Average hours per week	box,	Position (do not check more than one box, unless person is both an officer and a director/trustee)			an tee)	(D)  Reportable compensation from the	(E) Reportable compensation from related	(F) Estimated amount of other compensation	
CHIEF EXECUTIVE OFFICER		hours for related organizations below	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	1099-MISC/	1099-MISC/	organization and
CHIEF EXECUTIVE OFFICER	(1) PAUL FRISHMAN	40.00									
C2 BERNARD ROVT					Х				206,663.	NONE	11,340.
CHIEF FINANCIAL OFFICER	(2) BERNARD ROVT	40.00									
CHIEF OPERATING OFFICER	CHIEF FINANCIAL OFFICER	NONE			Х				133,584.	NONE	3,406.
(4) MICHAEL TOBIN         2.00         X         X         NONE	(3) NATALYA YUSIM	40.00									
CHAIRMAN	CHIEF OPERATING OFFICER	NONE					Х		118,667.	NONE	6,063.
C5 JENNIFER BERNSTEIN   2.00   VICE CHAIR   NONE   X   X   NONE   NONE	(4) MICHAEL TOBIN	2.00									
VICE CHAIR         NONE         X         X         NONE         NONE <th< td=""><td>CHAIRMAN</td><td>NONE</td><td>Х</td><td></td><td>Х</td><td></td><td></td><td></td><td>NONE</td><td>NONE</td><td>NONE</td></th<>	CHAIRMAN	NONE	Х		Х				NONE	NONE	NONE
Column	(5) JENNIFER BERNSTEIN	2.00									
VICE CHAIR         NONE         X         X         NONE         NONE <th< td=""><td>VICE CHAIR</td><td>NONE</td><td>Х</td><td></td><td>Х</td><td></td><td></td><td></td><td>NONE</td><td>NONE</td><td>NONE</td></th<>	VICE CHAIR	NONE	Х		Х				NONE	NONE	NONE
C7   LOREN KAISERMAN   2.00   VICE CHAIR   NONE   X   X   NONE   NONE	(6) MARA GERONEMUS	2.00									
VICE CHAIR	VICE CHAIR	NONE	X		Х				NONE	NONE	NONE
Column	(7) LOREN KAISERMAN	2.00									
TREASURER         NONE         X         X         NONE         NONE         NONE           (9) DANIEL HOFFMAN         2.00         X         X         NONE	VICE CHAIR	NONE	X		Х				NONE	NONE	NONE
SECRETARY	(8) SAMUEL SHELDON	2.00									
SECRETARY	TREASURER	NONE	X		Х				NONE	NONE	NONE
Column	(9) DANIEL HOFFMAN	2.00									
DIRECTOR	SECRETARY	NONE	Х		Х				NONE	NONE	NONE
(11) AMANDA ADLER         2.00           DIRECTOR         NONE         X           (12) MICHELLE BEN-AVIV         2.00           DIRECTOR         NONE         X           (13) ADAM BERGMAN         2.00           DIRECTOR         NONE         X           NONE         NONE         NONE           (14) NEAL BERMAN         2.00	(10) JAY ABRAMOWITZ	2.00									
DIRECTOR         NONE         X         NONE         NONE         NONE           (12) MICHELLE BEN-AVIV         2.00         X         NONE         NONE <td>DIRECTOR</td> <td>NONE</td> <td>X</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>NONE</td> <td>NONE</td> <td>NONE</td>	DIRECTOR	NONE	X						NONE	NONE	NONE
(12) MICHELLE BEN-AVIV         2.00           DIRECTOR         NONE         X         NONE         NONE         NONE           (13) ADAM BERGMAN         2.00         X         NONE         NONE <t< td=""><td>(11) AMANDA ADLER</td><td>2.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	(11) AMANDA ADLER	2.00									
DIRECTOR         NONE         X         NONE         NONE         NONE           (13) ADAM BERGMAN         2.00         X         NONE	DIRECTOR	NONE	X						NONE	NONE	NONE
(13) ADAM BERGMAN         2.00           DIRECTOR         NONE         X         NONE         NONE           (14) NEAL BERMAN         2.00         NONE         NONE         NONE         NONE	(12) MICHELLE BEN-AVIV	2.00									
DIRECTOR NONE X NONE NONE (14) NEAL BERMAN 2.00	DIRECTOR	NONE	X						NONE	NONE	NONE
(14) NEAL BERMAN 2.00	(13) ADAM BERGMAN	2.00									
	DIRECTOR	NONE	X						NONE	NONE	NONE
DIRECTOR NONE X NONE NONE NONE	(14) NEAL BERMAN	2.00									
	DIRECTOR	NONE	X						NONE	NONE	NONE

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued												
(A)	(B)	(C)						(D)	(E)		(F)	
Name and title	Average hours per week (list any hours for	box,	unle	Pos heck ss pe	ition more erson	e than o is both or/trust	an	Reportable compensation from the	Reportable compensation from related organizations	an	stimated nount of other pensatio	f
	related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)	org an	om the anizatio d related anization	b
15) MARISA GALBUT	2.00											
DIRECTOR	NONE	X						NONE	NONE		1	NONE
( 16) STACEY GALBUT	2.00											
DIRECTOR	NONE	X						NONE	NONE		]	NONE
( 17) ALEX HECKLER	2.00											
DIRECTOR	NONE	Х						NONE	NONE		]	NONE
( 18) RANDI LAWRENCE	2.00											
DIRECTOR	NONE	Х						NONE	NONE		]	NONE
( 19) MARC LEHMANN	2.00											
DIRECTOR	NONE	X						NONE	NONE			NONE
( 20) HOLLY LEVY	2.00											
DIRECTOR	NONE	X						NONE	NONE			NONE
( 21) ROGER MILLER	2.00											
DIRECTOR	NONE	X						NONE	NONE			NONE
( 22) LINDA SCHECHTER	2.00											
DIRECTOR	NONE	Х						NONE	NONE			NONE
( 23) LINDSAY SCHOTTENSTEIN	2.00											
DIRECTOR	NONE	Х						NONE	NONE		]	NONE
( 24) GERSON SEPIN	2.00											
DIRECTOR	NONE	X						NONE	NONE		]	NONE
( 25) MICHAEL SIMKINS	2.00											
DIRECTOR	NONE	Х						NONE	NONE		]	NONE
1b Sub-total							$\blacktriangleright$	458,914.	NONE		20,	809.
c Total from continuation sheets to Part VII, Se	ection A						$\blacktriangleright$	NONE	NONE		]	NONE
d Total (add lines 1b and 1c)							<b>&gt;</b>	458,914.	NONE		20,	809.
Total number of individuals (including but not leading reportable compensation from the organization)		hose	liste	d al	bov	e) who 3	o re	ceived more than	\$100,000 of			
3 Did the organization list any former offic employee on line 1a? If "Yes," complete Schedu										3	Yes	No
<b>4</b> For any individual listed on line 1a, is the sorganization and related organizations graindividual	eater than	\$15	0,0	00?	. If	"Yes	5, "	complete Schedu	le J for such	4		
Did any person listed on line 1a receive or for services rendered to the organization? If "Yesection B. Independent Contractors	accrue co	mpen	sati	on f	fron	n any	un	related organization	on or individual	5		

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

(A) Name and business address	(B) Description of services	(C) Compensation

<sup>2</sup> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶

Form 990 (2022)

IIITAIIIT	DEACH	OFMIDII	COMMUNITIE	CENTER,	TIVC.	3,7	Z/00034	
								Page 8

Part VII Section A. Officers, Directors, Tru		-y ⊏11	ihic			anu F	ng			·	
(A)	(B)				C)			(D)	(E)	(F)	
Name and title	Average hours per	(do i	not c		sition	e than o	nne	Reportable compensation	Reportable compensation from	Estimated amount of	
	week (list any	,				is both		from	related	other	
	hours for		$\overline{}$			or/trust	tee)	the	organizations	compensation	
	related	Indi or d	Inst	Officer	Key employee	Highest cc employee	Forme	organization	(W-2/1099-MISC)	from the	
	organizations below dotted	vidu	i E	cer	em	nest	ner	(W-2/1099-MISC)		organization and related	
	line)	tor al tr	onal		ploy	con				organizations	
		Individual trustee or director	Institutional trustee		ee	hper					
		Õ	stee			compensated					
26) CARLA SLOAN	2.00					g.					
	+	- v						NONE	NIONIE	NC	\\TT.
DIRECTOR 27) ALI SMITH	2.00	X						NONE	NONE	INC	ONE
DIRECTOR	NONE	X						NONE	NONE	NC	NE
28) DAVID SMITH	2.00							NOINE	NONE	INC	/IN E
DIRECTOR	NONE	X						NONE	NONE	NC	NE
29) AARON TANDY	2.00							NONE	I IVOILE	INC	1111
DIRECTOR	NONE	X						NONE	NONE	NC	NE
30) DREW TOBIN	2.00							1,0112	110112	110	
DIRECTOR	NONE	X						NONE	NONE	NC	ONE
31) AUDREY WEINER	2.00										
DIRECTOR	NONE	X						NONE	NONE	NC	NE
	-								-		_
		-									
		-									
											_
	<del> </del>	-									
1b Sub-total											
c Total from continuation sheets to Part VII, S	_										_
d Total (add lines 1b and 1c)								acived more than	\$100,000 of		
reportable compensation from the organization		11036	IISIC	ua	DOV	s) Wild	0 16	ceived more man	\$ 100,000 OI		
										Yes N	lo
3 Did the organization list any former offic	er directo	or or	tri	ıcta	Δ.	kev e	mn	Novee or highes	t compensated		
employee on line 1a? If "Yes," complete Schedu										3	Χ
4 For any individual listed on line 1a, is the sorganization and related organizations great	sum or rep eater than	9011at	ne (	00111 007	ipei P <i>It</i>	isalioi "Yes	n ai	na other compens complete. Schedu	sation from the de .l. for such		
individual							-	•	10 0 101 30011	4 X	
5 Did any person listed on line 1a receive or									on or individual		
for services rendered to the organization? <i>If "Yes</i>										5	Χ
Section B. Independent Contractors	, , , , , , , , , , , , , , , , , , , ,										_
Complete this table for your five highest com	pensated i	ndene	ende	ent	con	tracto	rs t	hat received more	than \$100 000 o	f	_

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

(A) SEE SCHEDULE O Name and business address	(B) Description of services	(C) Compensation

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

59-2788834

Par	t VIII				respor	nse or note to an	v line in this Part \	/		
		Chook ii Concaak			Гоорог		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
ts,	1a	Federated campaigns			1a	422,158.				
au	b	Membership dues			1b					
ڲٙٚ؈ٙ	С	Fundraising events .			1c	196,392.				
ifts ar A	d	Related organizations			1d					
ם,ׂי	е	Government grants (c	ontribu	utions)	1e	1,500.				
Sis	f	All other contributions,	gifts,	grants,						
iğ je		and similar amounts not i	include	d above .	1f	1,052,926.				
들 <u>은</u>	g	Noncash contributions	inclu	ded in						
Contributions, Gifts, Grants, and Other Similar Amounts		lines 1a-1f			1g :					
0 0	h	Total. Add lines 1a-1f					1,672,976.			
συ						Business Code	1 555 000	1 555 000		
Š.	2a	RECREATION WELLNESS				900099	1,566,232.	1,566,232.		
Program Service Revenue	b	HEALTH AND WELLNESS SUMMER CAMP				900099	1,476,201.	1,476,201.		
E S	C	COMMUNITY OUTREACH				900099	948,825.	948,825.		
Re	d	COMMONITI OUTREACH				300033	100,033.	100,033.		
<u>2</u>	e	All -46								
	f g	All other program serv Total. Add lines 2a-2f					4,100,111.			
	3	Investment income								
		other similar amounts)	•	•		*	117,682.			117,682.
	4	Income from investme					NONE			
	5	Royalties		<u></u>			NONE			
				(i) Re	eal	(ii) Personal				
	6a	Gross rents	6a							
	b	Less: rental expenses	6b							
	С	Rental income or (loss)			NONE					
	d	Net rental income or (lo	oss) .	1			NONE			
	7a	Gross amount from		(i) Secu	rities	(ii) Other				
		sales of assets								
_		other than inventory								
enue	b	Less: cost or other basis			0 100					
Ş.	_	and sales expenses	7b		2,189.					
	d d	Gain or (loss)			52,189.		-62,189.			-62,189.
Other R	_	Net gain or (loss)					02,103.			02,103.
ŏ	8a	Gross income fro events (not including §		undraising 196,392.						
		of contributions rep			•					
		1c). See Part IV, line 1				170,717.				
	ь	Less: direct expenses				176,203.				
	c	Net income or (loss) fr					-5,486.			-5,486.
	9a		from	gaming						
		activities. See Part IV, I	ine 19		. 9a	NONE				
	b	Less: direct expenses			. 9b	NONE				
	С	Net income or (loss) f	rom g	gaming act	tivities .		NONE			
	10a	Gross sales of i	invent	ory, less	;					
		returns and allowances				NONE				
	b	Less: cost of goods sol				NONE				
	С	Net income or (loss) fr	om sa	iles of inver	ntory	· ·	NONE			
sno		OMYPD T				Business Code	20 - 11			0.7 - 1.1
nec	11a	OTHER INCOME				900099	38,540.			38,540.
el a	b									
Miscellaneous Revenue	C	All other revenue								
Ξ	d e	Total. Add lines 11a-1					38,540.			
	12	Total revenue. See ins					5,861,634.	4,100,111.		88,547.

### MIAMI BEACH JEWISH COMMUNITY CENTER, INC.

#### Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

	Check if Schedule O contains a response or note to any line in this Part IX					
Do	not include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service	(C)	<b>(D)</b> Fundraising	
8b,	9b, and 10b of Part VIII.	Total expenses	expenses	Management and general expenses	expenses	
1	Grants and other assistance to domestic organizations					
	and domestic governments. See Part IV, line 21	NONE				
2	Grants and other assistance to domestic					
	individuals. See Part IV, line 22	NONE				
3	Grants and other assistance to foreign					
	organizations, foreign governments, and					
	foreign individuals. See Part IV, lines 15 and 16	NONE				
4	Benefits paid to or for members	NONE				
5	Compensation of current officers, directors,					
	trustees, and key employees	374,208.	309,385.	48,760.	16,063.	
6	Compensation not included above to disqualified					
	persons (as defined under section 4958(f)(1)) and					
	persons described in section 4958(c)(3)(B)	NONE				
7	Other salaries and wages	2,059,112.	1,702,549.	267,699.	88,864.	
8	Pension plan accruals and contributions (include	45,221.	37,227.	6,625.	1,369.	
	section 401(k) and 403(b) employer contributions)					
9	Other employee benefits	132,018.	108,678.	19,343.	3,997.	
10	Payroll taxes	156,851.	127,292.	23,281.	6,278.	
11	Fees for services (nonemployees):					
а	Management	NONE				
b	Legal	NONE				
С	Accounting	NONE				
d	Lobbying	NONE				
	Professional fundraising services. See Part IV, line 17.	NONE				
f	Investment management fees	NONE				
g	Other. (If line 11g amount exceeds 10% of line 25, column					
	(A), amount, list line 11g expenses on Schedule O.)	40,886.	34,884.	4,974.	1,028.	
12	Advertising and promotion	69,801.	55,762.	6,885.	7,154.	
13	Office expenses	181,458.	140,056.	22,436.	18,966.	
14	Information technology	48,223.	41,143.	5,867.	1,213.	
15	Royalties	NONE				
16	Occupancy	1,195,227.	985,875.	173,496.	35,856.	
17	Travel	NONE				
18	Payments of travel or entertainment expenses					
	for any federal, state, or local public officials	NONE				
19	Conferences, conventions, and meetings	24,668.	21,416.	2,695.	557.	
20	Interest	257,489.	212,036.	37,668.	7,785.	
21	Payments to affiliates	NONE				
22	Depreciation, depletion, and amortization	441,844.	361,869.	66,278.	13,697.	
23	Insurance	NONE				
24	Other expenses. Itemize expenses not covered					
	above. (List miscellaneous expenses on line 24e. If					
	line 24e amount exceeds 10% of line 25, column					
	(A), amount, list line 24e expenses on Schedule O.)					
а	PROGRAM EXPENSES	1,082,482.	985,043.	23,497.	73,942.	
b	BAD DEBT EXPENSE	128,921.	128,921.			
С	DUES AND SUBSCRIPTIONS	20,522.	17,807.	2,250.	465.	
d	ALL OTHERS	9,962.	8,284.	1,390.	288.	
е	All other expenses					
	Total functional expenses. Add lines 1 through 24e	6,268,893.	5,278,227.	713,144.	277,522.	
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs					
	from a combined educational campaign and					
	fundraising solicitation. Check here if					
	following SOP 98-2 (ASC 958-720)					
					Form <b>990</b> (2022)	

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# Part X Balance Sheet

	art A	Check if Schedule O contains a response or note to any line in this Pa	art X		
			(A) Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing	322,211.	1	148,213.
	2	Savings and temporary cash investments	NONE	2	NONI
	3	Pledges and grants receivable, net	1,514,506.	3	1,407,225.
	4	Accounts receivable, net	76,998.	4	12,776
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons	NONE	5	NONE
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).	NONE	6	NONI
ts	7	Notes and loans receivable, net	NONE		NONE
Assets	8	Inventories for sale or use	NONE		NONI
Ą	9	Prepaid expenses and deferred charges	257,593.	9	277,287.
	_	Land, buildings, and equipment: cost or other	,		•
		basis. Complete Part VI of Schedule D 10a 14,147,561.			
	b	Less: accumulated depreciation	9,848,411.	10c	9,417,483.
	11	Investments - publicly traded securities	NONE		NONE
	12	Investments - other securities. See Part IV, line 11	5,184,431.	12	5,737,906.
	13	Investments - program-related. See Part IV, line 11.	NONE		NONE
	14	Intangible assets	NONE		NONI
	15	Other assets. See Part IV, line 11	399,150.	15	507,864.
	16	Total assets. Add lines 1 through 15 (must equal line 33)	17,603,300.	16	17,508,754.
	17	Accounts payable and accrued expenses	288,200.	17	262,905.
	18	Grants payable	NONE		NONE
	19	Deferred revenue	567,577.	19	625,568.
	20	Tax-exempt bond liabilities	8,207,463.	20	7,897,246.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	NONE		7,057,240. NONE
"	22	Loans and other payables to any current or former officer, director,	NONE	Z 1	110111
Liabilities	22	trustee, key employee, creator or founder, substantial contributor, or 35%			
ij		controlled entity or family member of any of these persons	NONE	22	NONE
Ë	22	Secured mortgages and notes payable to unrelated third parties	173,379.		
	23 24		NONE	23	360,552.
	25	Unsecured notes and loans payable to unrelated third parties  Other liabilities (including federal income tax, payables to related third	NONE	24	NONE
	25	parties, and other liabilities not included on lines 17-24). Complete Part X			
			263,522.	25	253,348.
	26	of Schedule D	,		
	26		9,500,141.	26	9,399,619.
Ses		Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.			
and	27	Net assets without donor restrictions	1 005 072	27	E41 046
<b>Fund Balances</b>	27 28	Net assets with donor restrictions.	1,005,072.	27	541,846.
þ	20		7,098,087.	28	7,567,289.
Ξ		Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.			
	20	-		20	
Assets or	29	Capital stock or trust principal, or current funds		29	
SSE	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Ë	31	Retained earnings, endowment, accumulated income, or other funds	0 100 150	31	0 100 100
Net	32	Total net assets or fund balances	8,103,159.	32	8,109,135.
	33	Total liabilities and net assets/fund balances	17,603,300.	33	17,508,754. Form <b>990</b> (2022)

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Part	XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1		5,8	61,	<u>634</u> .
2	Total expenses (must equal Part IX, column (A), line 25)	2	(	5,2	68,	<u>893</u> .
3	Revenue less expenses. Subtract line 2 from line 1	3		-4	07,	<u> 259</u>
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		3,1	03,	<u> 159</u>
5	Net unrealized gains (losses) on investments	5		4	13,	<u> 235</u>
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9				
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line					
	32, column (B))	10		3,1	09,	<u> 135</u>
Part						
	Check if Schedule O contains a response or note to any line in this Part XII		<u> </u>			
			_		Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," ex	plain	on			
	Schedule O.					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		[	2a		_X_
	If "Yes," check a box below to indicate whether the financial statements for the year were con	npiled	or			
	reviewed on a separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audi	ted or	na			
	separate basis, consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for over	ersight	of			
	the audit, review, or compilation of its financial statements and selection of an independent accounta	nt?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, e					
	Schedule O.	•				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set fo	rth in t	the			
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not und					
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such a			3b		

Form **990** (2022)

#### **SCHEDULE A** (Form 990)

# **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047 Inspection

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

MI	IMA	BEACH JEWISH COMMUI	NITY CENTER,	INC.			59-2	788834
Pa	rt I	Reason for Public Ch	arity Status. (All	organizations must	comple	ete this p	oart.) See instruction	ns.
The	orga	anization is not a private fou	ndation because it	is: (For lines 1 through	gh 12, ch	eck only	one box.)	
1		A church, convention of chu	urches, or associa	tion of churches desci	ribed in <b>s</b>	ection 1	70(b)(1)(A)(i).	
2		A school described in secti	on 170(b)(1)(A)(ii)	. (Attach Schedule E	Form 99	00).)		
3		A hospital or a cooperative	hospital service o	rganization described	n <b>sectio</b>	n 170(b)	(1)(A)(iii).	
4		A medical research organiz	ation operated in	conjunction with a hos	spital de	scribed in	section 170(b)(1)(A)	(iii). Enter the
		hospital's name, city, and st	ate:					
5		An organization operated f	for the benefit of	a college or universit	y owned	d or ope	rated by a governme	ental unit described in
		section 170(b)(1)(A)(iv). (C	Complete Part II.)	_	-	-		
6		A federal, state, or local go	vernment or gove	rnmental unit describe	d in <b>sect</b>	ion 170(	b)(1)(A)(v).	
7	X	An organization that norma	ally receives a sub	stantial part of its su	pport fro	om a go	vernmental unit or fro	om the general public
		described in section 170(b)	(1)(A)(vi). (Compl	ete Part II.)				
8		A community trust describe	ed in section 170(b	o)(1)(A)(vi). (Complete	Part II.)			
9		An agricultural research org				operated	I in conjunction with a	land-grant college
		or university or a non-land-	=			-	•	
		university:		,	ŕ		•	· ·
10		An organization that norma receipts from activities rela support from gross investm acquired by the organizatio	ted to its exempt f rent income and u	unctions, subject to c nrelated business tax	ertain ex able inco	ceptions me (les	s; and (2) no more thar s section 511 tax) from	n 331/3 % of its
11		An organization organized	and operated exclu	usively to test for publi	c safety.	See sec	tion 509(a)(4).	
12		An organization organized a	and operated exclu	sively for the benefit o	f, to per	form the	functions of, or to car	ry out the purposes of
		one or more publicly suppo	rted organizations	described in <b>section 5</b>	09(a)(1	or sect	ion <b>509(a)(2).</b> See <b>se</b> d	ction 509(a)(3). Check
	_	the box on lines 12a throug	h 12d that describ	es the type of suppor	ting orga	anization	and complete lines 1	2e, 12f, and 12g.
а		Type I. A supporting orga	anization operated	, supervised, or contr	olled by	its supp	orted organization(s),	typically by giving
		the supported organization	on(s) the power to	regularly appoint or e	lect a ma	ajority of	the directors or truste	es of the
	_	_ supporting organization.	ou must complet	e Part IV, Sections A	and B.			
b	L		anization supervise	ed or controlled in co	nnection	with its	supported organizati	on(s), by having
		control or management of	of the supporting o	rganization vested in	the sam	e persor	ns that control or man	age the supported
		_ organization(s). <b>You must</b>	complete Part IV	, Sections A and C.				
С		$oxedsymbol{oxed}$ Type III functionally integ						lly integrated with,
		$_{\_}$ its supported organization		· ·				
d					•		• • • • • • • • • • • • • • • • • • • •	• ,
		that is not functionally inte	-		-		· · · · · · · · · · · · · · · · · · ·	d an attentiveness
		requirement (see instruct	•	•				
е	L	☐ Check this box if the orga						I, Type III
	_	functionally integrated, or			porting o	organizat	ion.	
T		ter the number of supported						
<u> 9</u>		ovide the following information  ame of supported organization	(ii) EIN	(iii) Type of organization	God to the		(1) Amount of monotoni	(vi) Amount of
	(1) 14	ame or supported organization	(II) EIN	(described on lines 1-10	· ,	organization ur governing	(v) Amount of monetary support (see	(vi) Amount of other support (see
				above (see instructions))		ment?	instructions)	instructions)
					Yes	No		
(A)								
(B)								
(C)								
(D)								
(D)								
(E)								
<b>-</b> /								
Tota	al							
							İ	l .

Schedule A (Form 990) 2022 Page 2

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

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

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	<b>(a)</b> 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	995,694.	2,403,612.	2,018,008.	1,991,212.	1,672,976.	9,081,502.
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE
3	The value of services or facilities furnished by a governmental unit to the organization without charge						NONE
<b>4</b> 5	Total. Add lines 1 through 3  The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount	995,694.	2,403,612.	2,018,008.	1,991,212.	1,672,976.	9,081,502.
	shown on line 11, column (f)						1,709,800.
6	Public support. Subtract line 5 from line 4						7,371,702.
	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in)	<b>(a)</b> 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 8	Amounts from line 4 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	995,694.	2,403,612.	2,018,008.	1,991,212.	1,672,976.	9,081,502.
9	Net income from unrelated business activities, whether or not the business is regularly carried on	78,083.	50,875.	.,,,,			128,958.
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)  SEE SUPP PAGE	33,460.	23,379.	24,667.	28,824.	38,540.	148,870.
11	Total support. Add lines 7 through 10						9,879,746.
12	Gross receipts from related activities, etc. (s	ee instructions)				12	17,359,792.
13	First 5 years. If the Form 990 is for organization, check this box and stop here.	<u> </u>		l, third, fourth,	or fifth tax yea	ar as a section	501(c)(3)
Sec	tion C. Computation of Public Supp						
14	Public support percentage for 2022 (lin		•			14	74.61 %
15	Public support percentage from 2021					15	74.44 %
16a	331/3% support test - 2022. If the org						
	box and <b>stop here.</b> The organization qu						
b	331/3% support test - 2021. If the org						
47-	this box and stop here. The organization			_			
1/a	<b>10%-facts-and-circumstances test - 2</b> 10% or more, and if the organization	-					
	Part VI how the organization meets t					•	•
	organization			_	-		
b	10%-facts-and-circumstances test - 2 15 is 10% or more, and if the organiz in Part VI how the organization meets	2021. If the organization meets the facts-and-	ganization did no e facts-and-circo -circumstances t	ot check a box umstances test, est. The organi	on line 13, 16 check this box zation qualifies	a, 16b, or 17a, and <b>stop here</b> as a publicly su	and line Explain upported
40	organization						
18	<b>Private foundation.</b> If the organizatio						
	instructions						<u> </u>

Schedule A (Form 990) 2022 Page 3

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

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

Sec	tion A. Public Support	•		· · · · · · · · · · · · · · · · · · ·	•	,	
Cale	endar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities						
	furnished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and 3						
. a	received from disqualified persons						
b	Amounts included on lines 2 and 3						
	received from other than disqualified						
	persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
r	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
	line 6.)						
Sec	tion B. Total Support						
	endar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9	Amounts from line 6						
10 a	Gross income from interest, dividends,						
	payments received on securities loans, rents, royalties, and income from similar						
	Sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included on line 10b, whether						
	or not the business is regularly carried on.						
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)						
14	First 5 years. If the Form 990 is for	the organizati	on's first, secon	d, third, fourth,	or fifth tax ye	ear as a section	501(c)(3)
	organization, check this box and stop here.	-			•		
Sec	tion C. Computation of Public Supp						
15	Public support percentage for 2022 (line 8,			mn (f))		15	%
16	Public support percentage from 2021 Scheo					16	%
Sec	tion D. Computation of Investment						
17	Investment income percentage for 2022 (lin			13, column (f))		17	%
18	Investment income percentage from 2021 S					18	%
19 a	331/3% support tests - 2022. If the org					ore than 331/3 %	, and line
	17 is not more than 331/3%, check this	_					
b	331/3% support tests - 2021. If the orga	·-	-	•	• •		
	line 18 is not more than 331/3 %, check				•		
20	Private foundation. If the organization d		•				<del></del>

Schedule A (Form 990) 2022 Page 4

#### Part IV Supporting Organizations

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

Section A. Al	I Supporting	<b>Organizations</b>
---------------	--------------	----------------------

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

10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to

10b Schedule A (Form 990) 2022

10a

determine whether the organization had excess business holdings.)

supporting organizations)? If "Yes," answer line 10b below.

Schedule A (Form 990) 2022 Page **5** 

Part	V Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,			
	provide detail in <b>Part VI.</b>	11c		
Secti	on B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
_	organization(s) that operated, supervised, or controlled the supporting organization? <i>If</i> "Yes," explain in <i>Part</i>			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Secti	on C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Secti	on D. All Type III Supporting Organizations			
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the		Yes	No
-	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior			
	tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of			
	the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	•			
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have	_		
•	a significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Secti	on E. Type III Functionally Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see ins	tructi	ons).	
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (se	e instr		
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined	2-		
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's			
	involvement, one or more of the organization's supported organization(s) would have been engaged in? If			
	"Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
_		20		
3	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI.</b>	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	Ju		
	of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	3b		

Schedule A (Form 990) 2022 Page **6** 

Pa	art V Type III Non-Functionally Integrated 509(a)(3) Supporting Organ	nizations	S	
1	Check here if the organization satisfied the Integral Part Test as a qualifyin instructions. All other Type III non-functionally integrated supporting organic	•		,
Se	ection A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
_1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
_4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
_7		7		
_8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Se	ection B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
C	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
е	e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Se	ection C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functional (see instructions).	lly integra	ted Type III supporting	g organization

Schedule A (Form 990) 2022

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

Schedule A (Form 990) 2022

Page **7** 

Secti	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish ex	kempt purposes		1	
2	Amounts paid to perform activity that directly furthers exer	ed			
	organizations, in excess of income from activity		2		
3	Administrative expenses paid to accomplish exempt purpo	ses of supported organiz	zations	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - p	rovide details in <b>Part VI</b> )		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which	the organization is resp	onsive		
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2022 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2022	ıs	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022				
	(reasonable cause required - explain in Part VI). See				
	instructions.				
3	Excess distributions carryover, if any, to 2022				
а	From 2017				
b	From 2018				
С	From 2019				
d	From 2020				
е	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2022 distributable amount				
i	Carryover from 2017 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from				
	Section D, line 7: \$				
a	Applied to underdistributions of prior years				
b	Applied to 2022 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, if				
	any. Subtract lines 3g and 4a from line 2. For result				
	greater than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
а	Excess from 2018				
b	Excess from 2019				
c	Excess from 2020				
d	Excess from 2021				
_	F				

Schedule A (Form 990) 2022

Excess from 2022

Schedule A (Form 990 or 990-EZ) 2022 Page **8** 

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

SCHEDULE A, PART II - OTHER INCO	OME					
DESCRIPTION	2018	2019	2020	2021	2022	TOTAL
OTHER INCOME	33,460.	23,379.	24,667.	28,824.	38,540.	148,870.
TOTALS	33,460.	23,379.	24,667.	28,824.	38,540.	148,870.
TUTALS	33,460.	23,379.	24,667.	28,824.	38,540.	148

# Schedule B (Form 990)

Department of the Treasury Internal Revenue Service **Schedule of Contributors** 

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization		Employer identification number
		50.0500004
MIAMI BEACH JEWISH CO  Organization type (check one):	MMUNITY CENTER, INC.	59-2788834
organization type (orlook one).		
Filers of:	Section:	
Form 990 or 990-EZ	X 501(c)( 3 ) (enter number) organization	
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private fou	ndation
	527 political organization	
Form 990-PF	501(c)(3) exempt private foundation	
	4947(a)(1) nonexempt charitable trust treated as a private foundate	tion
	501(c)(3) taxable private foundation	
Chack if your organization is co	vered by the <b>General Rule</b> or a <b>Special Rule</b> .	
	(8), or (10) organization can check boxes for both the General Rule and a S	Special Rule. See
General Rule		
	ling Form 990, 990-EZ, or 990-PF that received, during the year, contribution property) from any one contributor. Complete Parts I and II. See instruction tributions.	
Special Rules		
regulations under sec 16b, and that receive	escribed in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1 tions 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990) d from any one contributor, during the year, total contributions of the grea on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Pa	), Part II, line 13, 16a, or ter of <b>(1)</b> \$5,000; or
contributor, during th literary, or educationa	escribed in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that ree year, total contributions of more than \$1,000 exclusively for religious, chal purposes, or for the prevention of cruelty to children or animals. Complestead of the contributor name and address), II, and III.	naritable, scientific,
contributor, during the contributions totaled during the year for an <b>General Rule</b> applies	escribed in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that relevant, contributions exclusively for religious, charitable, etc., purposes, but more than \$1,000. If this box is checked, enter here the total contributions exclusively religious, charitable, etc., purpose. Don't complete any of the part to this organization because it received nonexclusively religious, charitable one during the year	at no such s that were received parts unless the e, etc., contributions
_	n't covered by the General Rule and/or the Special Rules doesn't file School of its Form 990; or check the box on line H of its Form 990.F7 or on	

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

2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Schedule B (Form 990) (2022)

Name of organization

MIAMI BEACH JEWISH COMMUNITY CENTER, INC.

Employer identification number 59-2788834

Part I						
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
1_	N/A	\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
2	N/A	\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
3	N/A	\$\$62,600.	Person X Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
4	N/A	\$\$	Person  Payroll  Noncash  (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)			

Page 3 Name of organization Employer identification number

MIAMI BEACH JEWISH COMMUNITY CENTER, INC	.   59-	-2788834
Noncash Property (see instructions). Use duplicate copies of Pa	art II if additional space is ne	eded.
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	Noncash Property (see instructions). Use duplicate copies of P.  (b)  Description of noncash property given  (b)  (b)  Description of noncash property given	Noncash Property (see instructions). Use duplicate copies of Part II if additional space is need to be a compared to be a compared to be a copies of Part II if additional space is need to be a copies of Part II

		     \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
JSA			Schedule B (Form 990) (2022

Schedule B (Form 990) (2022) Page **4** 

Name of or	rganization			Employer identification number
	MIAMI BEACH JEWISH CO			59-2788834
Part III	Exclusively religious, charitable, etc. (10) that total more than \$1,000 for the following line entry. For organizat contributions of \$1,000 or less for th Use duplicate copies of Part III if addit	the year from any one ons completing Part III, e e year. (Enter this inform	<b>contributor.</b> Con enter the total of e	nplete columns (a) through (e) and exclusively religious, charitable, etc
(a) No. from Part I	(b) Purpose of gift	(c) Use of git	ft	(d) Description of how gift is held
	Transferee's name, address,	(e) Transfer of and ZIP + 4	_	o of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gif	it	(d) Description of how gift is held
	Transferee's name, address,	(e) Transfer of and ZIP + 4	_	o of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of git	it	(d) Description of how gift is held
	Transferee's name, address,	(e) Transfer of	_	o of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of git	it	(d) Description of how gift is held
		(e) Transfer of	aift –	
	Transferee's name, address,			o of transferor to transferee

#### **SCHEDULE D** (Form 990)

# Supplemental Financial Statements Complete if the organization answered "Yes" on Form 990,

Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

**Open to Public** Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

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

IValli	e of the organization	Employer identification number
MI	AMI BEACH JEWISH COMMUNITY CENTER, INC.	59-2788834
Pa	Organizations Maintaining Donor Advised Funds or Other Similar Funds or A	ccounts.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 6.	
	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in	donor advised
•	funds are the organization's property, subject to the organization's exclusive legal control?	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant fund	
•	only for charitable purposes and not for the benefit of the donor or donor advisor, or for any	
	conferring impermissible private benefit?	
Đ:	art II Conservation Easements.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 7.	
1	Purpose(s) of conservation easements held by the organization (check all that apply).	
•		a historically important land area
		a certified historic structure
	Preservation of open space	a certified flistoffe structure
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the	ne form of a conservation
_	easement on the last day of the tax year.	Held at the End of the Tax Year
_		2a
a		2b
b		2c
C	( )	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on	2d
3	a historic structure listed in the National Register	•
3	-	ated by the organization during the
4	tax year  Number of states where property subject to conservation easement is located	
5	Does the organization have a written policy regarding the periodic monitoring, inspection	handling of
3	violations, and enforcement of the conservation easements it holds?	-
6		
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing co	diservation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing con	servation easements during the year
'	Amount of expenses incurred in monitoring, inspecting, nanding of violations, and emotoring con	servation easements during the year
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section	170(h)(4)(B)(i)
•	and section 170(h)(4)(B)(ii)?	
9	In Part XIII, describe how the organization reports conservation easements in its reve	
3	balance sheet, and include, if applicable, the text of the footnote to the organization's finar	•
	organization's accounting for conservation easements.	iolar statemente that accombes the
Pa	art III Organizations Maintaining Collections of Art, Historical Treasures, or Other S	Similar Assets.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 958, not to report in its revenue	statement and balance sheet works
	of art, historical treasures, or other similar assets held for public exhibition, education, or	r research in furtherance of public
_	service, provide in Part XIII the text of the footnote to its financial statements that describes the	
b	If the organization elected, as permitted under FASB ASC 958, to report in its revenue star	
	art, historical treasures, or other similar assets held for public exhibition, education, or resea provide the following amounts relating to these items:	ren in furtherance of public service,
	(i) Revenue included on Form 990, Part VIII, line 1	\$
	(ii) Assets included in Form 990, Part X	\$ 131,800.
2	If the organization received or held works of art, historical treasures, or other similar as:	sets for financial gain provide the
_	following amounts required to be reported under FASB ASC 958 relating to these items:	50.5 for illianolal galli, provide the
a		\$
h	Revenue included on Form 990, Part VIII, line 1.	· · · · · · · · · · · · · · · · · · ·

									_
				UNITY CENTER,				788834	Page 2
	rt III Organizations Maintainii								
3	Using the organization's acquisitio collection items (check all that appli		d other reco	rds, check any of	the follow	ving that r	make sigr	nificant us	e of its
•	` ` ` ' '	у).	a [	Loan or eychar	ao progra	m			
a	<del></del>		d	Loan or exchar Other	ige progra	1111			
b	Scholarly research	-4:	e						
C	Preservation for future gener		امره مما مسا	ain have they front		and-otion	la avama		in Dort
4	Provide a description of the organ XIII.	iization's collectic	ns and expi	alli now they furth	iei trie oi	ganization	s exemp	i purpose	ın Pan
_		n naliait ar ranai.	a danationa a	of ant biotanical tra		ath ar aimsil	اما		
5	During the year, did the organizatio assets to be sold to raise funds rath						_	Vec	37 No
Da	rt IV Escrow and Custodial A		illailleu as pa	art or the organizat	ion's colle	CHOIT		Yes	X No
Га	Complete if the organiza 990, Part X, line 21.	•	Yes" on For	m 990, Part IV, li	ne 9, or 1	eported a	an amour	nt on Forr	m
1 a	Is the organization an agent, trust	ee, custodian or	other intern	nediary for contrib	outions or	other ass	sets not		
	included on Form 990, Part X?						[	Yes	No
b	If "Yes," explain the arrangement in								
							Amount		
С	Beginning balance				1c				
d	Additions during the year				1 d				
е	Distributions during the year				1e				
f	Ending balance				1f				
2a	Did the organization include an ame	ount on Form 990	), Part X, line	e 21, for escrow or	custodial	account lia	ability?	Yes	No
b	If "Yes," explain the arrangement in	Part XIII. Check	here if the e	xplanation has been	n provided	on Part XII	II		
Pa	rt V Endowment Funds.								
	O I . (	C	V" <b>-</b>						
	Complete if the organiza	tion answered "	Yes" on For						
	Complete if the organiza	(a) Current year	(b) Pric		ne 10. years back	(d) Three y	years back	(e) Four ye	ears back
1a	Beginning of year balance					(d) Three y	years back	(e) Four ye	ears back
1a b	,					(d) Three y	years back	(e) Four ye	ears back
b	Beginning of year balance					(d) Three y	years back	(e) Four ye	ears back
b	Beginning of year balance Contributions					(d) Three y	years back	(e) Four ye	ears back
b c	Beginning of year balance					(d) Three y	years back	(e) Four ye	ears back
b c d	Beginning of year balance Contributions					(d) Three y	years back	(e) Four ye	ears back
b c d	Beginning of year balance					(d) Three y	years back	(e) Four ye	ears back
b c d	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs					(d) Three y	years back	(e) Four ye	ears back
b c d	Beginning of year balance Contributions					(d) Three y	years back	(e) Four ye	ears back
b c d e	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs	(a) Current year	(b) Prid	or year (c) Two	years back		years back	(e) Four ye	ears back
b c d e f g	Beginning of year balance Contributions	(a) Current year	(b) Prid	or year (c) Two	years back		years back	(e) Four ye	ears back
b c d e f g	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage	(a) Current year	(b) Prid	or year (c) Two	years back		years back	(e) Four ye	ears back
b c d e f g 2 a b	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage Board designated or quasi-endown	(a) Current year  of the current year	(b) Prid	or year (c) Two	years back		years back	(e) Four ye	ears back
b c d e f g 2 a b	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage Board designated or quasi-endowm Permanent endowment	of the current year ent%	(b) Prid	or year (c) Two	years back		years back	(e) Four ye	ears back
b c d e f g 2 a b c	Beginning of year balance Contributions	of the current year ent %	(b) Prid	ce (line 1g, column (	a)) held as	3:			
b c d e f g 2 a b c	Beginning of year balance Contributions	of the current year ent %	(b) Prid	ce (line 1g, column (	a)) held as	3:		(e) Four ye	
b c d e f g 2 a b c	Beginning of year balance Contributions	of the current year ent% and 2c should equates	r end balance.	tee (line 1g, column (	a)) held as	nistered for			
b c d e f g 2 a b c 3a	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage of Board designated or quasi-endowm Permanent endowment Term endowment Term endowment The percentages on lines 2a, 2b, a Are there endowment funds not in the organization by:  (i) Unrelated organizations  (ii) Related organizations	of the current year ent %  nd 2c should equate the possession of the current year ent %	at 100%.	re (line 1g, column (	a)) held as	nistered for	r the	Ye	
b c d e f g 2 a b c 3a	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage Board designated or quasi-endowm Permanent endowment Term endowment Term endowment The percentages on lines 2a, 2b, a Are there endowment funds not in to organization by:  (i) Unrelated organizations	of the current year ent %  nd 2c should equate the possession of the current year ent %	at 100%.	re (line 1g, column (	a)) held as	nistered for	r the	Ye 3a(i)	
b c d e f g 2 a b c 3a b 4	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage Board designated or quasi-endowm Permanent endowment Term endowment Term endowment Term endowment where endowment funds not in the organization by: (i) Unrelated organizations (ii) Related organizations If "Yes" on line 3a(ii), are the related Describe in Part XIII the intended under the same and the same a	of the current year ent %  and 2c should equal the possession of the dorganizations lists ses of the organi	r end balance % al 100%. It the organization of the organization o	te (line 1g, column (	a)) held as	nistered for	r the	3a(i) 3a(ii)	
b c d e f g 2 a b c 3a b 4	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage Board designated or quasi-endowm Permanent endowment Term endowment Term endowment Term endowment (i) Unrelated organizations (ii) Related organizations (iii) Related organizations If "Yes" on line 3a(ii), are the related Describe in Part XIII the intended until the organization by the complete if the organization the complete if the organizations	of the current year ent	(b) Prid	ee (line 1g, column (ation that are held bedon Schedule R?	a)) held as	nistered for	r the	3a(i) 3a(ii) 3b	es No
b c d e f g 2 a b c 3a b 4	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage Board designated or quasi-endowm Permanent endowment Term endowment Term endowment Term endowment (i) Unrelated organizations (ii) Related organizations (iii) Related organizations If "Yes" on line 3a(ii), are the related Describe in Part XIII the intended until Manual Police III and Buildings, and Equations  Table 1. In the control of the cont	of the current year  of the current year  ent	(b) Prid	ee (line 1g, column (ation that are held bedon Schedule R? byment funds.	a)) held as and admi	nistered for  See Form cumulated	r the	3a(i) 3a(ii) 3b	es No
b c d e f g 2 a b c 3 a b 4 Pa	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage Board designated or quasi-endowm Permanent endowment Term endowment Term endowment Term endowment (i) Unrelated organizations (ii) Related organizations (iii) Related organizations If "Yes" on line 3a(ii), are the related Describe in Part XIII the intended until the organization of property  Description of property	of the current year ent %  and 2c should equal the possession of the organizations list ses of the organipment.  attion answered (a) Cos (interpretable)	ir end balance	te (line 1g, column (ation that are held bedon Schedule R? bewment funds.	a)) held as and admi	nistered for	r the	3a(i) 3a(ii) 3b	es No
b c d e f g 2 a b c 3a b 4	Beginning of year balance Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage Board designated or quasi-endowm Permanent endowment Term endowment Term endowment Term endowment (i) Unrelated organizations (ii) Related organizations (iii) Related organizations If "Yes" on line 3a(ii), are the related Describe in Part XIII the intended until the organization of property  Land, Buildings, and Equitable Complete if the organization of property	of the current year ent %  nd 2c should equal the possession of the organizations listed organization answered (a) Cos (interest)	(b) Prid	ee (line 1g, column (ation that are held bedon Schedule R? byment funds.	a)) held as and admi	nistered for  See Form cumulated	r the	3a(i) 3a(ii) 3b	es No

817,787.

667,889.

747,378

476,103

9 , 417 , 483 . Schedule D (Form 990) 2022

70,409.

191,786.

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

d Equipment......

Schedule D (F	Form 990) 2022 MIAMI BEACH JE	WISH COMMUNITY	CENTER, INC. 5	9-2788834 Page
Part VII	Investments - Other Securities.			
	Complete if the organization answered	d "Yes" on Form 990	, Part IV, line 11b. See Form 990	), Part X, line 12.
	(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valua Cost or end-of-year mar	
(1) Financia	al derivatives			
. ,	held equity interests			
(3) Other	, ,			
• • —	ESTMENTS HELD BY GMJF	5,737,906.	FMV	
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)				
	n (b) must equal Form 990, Part X, col. (B) line 12.)	5,737,906.		
Part VIII	Investments - Program Related.  Complete if the organization answered	d "Yes" on Form 990	, Part IV, line 11c. See Form 990	), Part X, line 13.
	(a) Description of investment	(b) Book value	(c) Method of valua	ation:
	.,		Cost or end-of-year mar	ket value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
	n (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX	Other Assets. Complete if the organization answered	d "Yes" on Form 990	, Part IV, line 11d. See Form 990	), Part X, line 15.
	<b>(a)</b> De	escription		(b) Book value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)	uma (h) must agual Farm 000 Port V agu (D)	ling 15 )		
	umn (b) must equal Form 990, Part X, col. (B) of ther Liabilities.	iirie 15.)		
Part X	Complete if the organization answered	1 "Ves" on Form 990	Part IV line 11e or 11f See Fo	rm 000 Part Y
	line 25.	1 les officialités	, raitiv, iiile Tie Oi Tii. See i O	1111 990, Fatt X,
1.	. , , , ,	otion of liability		(b) Book value
	al income taxes			
(2)DUE TO				161,799
	AL LEASE OBLIGATIONS			91,549
(4)				
(5)				
(6)				
(7)				-
(8)				

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) 253,348. 2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . X

(9)

Part	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	٦.	
1	Total revenue, gains, and other support per audited financial statements	1	6,616,869.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
С	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	755,235.
3	Subtract line 2e from line 1	3	5,861,634.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	5,861,634.
Part	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	6,610,893.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities		
b	Prior year adjustments		
С	Other losses		
d	Other (Describe in Part XIII.)		2.4.0
е	Add lines 2a through 2d	2e	342,000.
3	Subtract line 2e from line 1	3	6,268,893.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b		
b		4c	
С 5	Add lines <b>4a</b> and <b>4b</b>	5	6,268,893.
	XIII Supplemental Information.		0,200,000.
Provid	e the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; F t XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional inform	art V, nation.	line 4; Part X, line
SEE	SUPPLEMENTAL PAGE		
-			

#### Part XIII Supplemental Information (continued)

PART III, LINE 4:

ARTWORK IS PART OF OUR ADULTS & CULTURE PROGRAMMING DISPLAY, IT FURTHER ENRICHES THE COMMUNITY AND ADDS AN IMPORTANT CULTURAL ELEMENT TO OUR JEWISH COMMUNITY CENTER.

PART X, LINE 2:

MIAMI BEACH JEWISH COMMUNITY CENTER, INC. IS A NON-PROFIT CORPORATION
WHOSE REVENUE IS DERIVED FROM CONTRIBUTIONS AND OTHER FUNDRAISING
ACTIVITIES AND IS NOT SUBJECT TO FEDERAL OR STATE INCOME TAXES. THE
ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3)
OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION FOR INCOME TAXES
HAS BEEN MADE IN THE ACCOMPANYING FINANCIAL STATEMENTS.

THE ORGANIZATION MUST RECOGNIZE THE TAX LIABILITY ASSOCIATED WITH TAX

POSITIONS TAKEN FOR TAX RETURN PURPOSES WHEN IT IS MORE-LIKELY-THAN-NOT

THAT THE POSITION WILL BE SUSTAINED. THE ORGANIZATION DOES NOT BELIEVE

THAT IT HAS ANY MATERIAL UNCERTAIN TAX POSITIONS AND ACCORDINGLY HAS NOT

RECOGNIZED ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS. THE ORGANIZATION

HAS FILED FOR AND RECEIVED INCOME TAX EXEMPTIONS IN THE JURISDICTIONS

WHERE IT IS REQUIRED TO DO SO. ADDITIONALLY, THE ORGANIZATION HAS FILED

INTERNAL REVENUE SERVICE FORM 990 TAX RETURNS AS REQUIRED AND ALL OTHER

APPLICABLE RETURNS IN THOSE JURISDICTIONS WHERE IT IS REQUIRED. THE

ORGANIZATION BELIEVES THAT IT IS NO LONGER SUBJECT TO U.S. FEDERAL, STATE

AND LOCAL, OR NON-U.S. INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR

YEARS BEFORE 2020.

Schedule D (Form 990) 2022

#### **SCHEDULE G** (Form 990)

Department of the Treasury

### **Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Internal Revenue Service

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

OMB No. 1545-0047 Open to Public Inspection

Name of the organization					Employer identification	on number
MIAMI BEACH JEWISH COMMUNITY	CENTER, INC.				59-278883	34
Part I Fundraising Activities. Com		ization ar	swered "	Yes" on Form 99		
Form 990-EZ filers are not r						
1 Indicate whether the organization ra				activities. Check a	all that apply.	
a Mail solicitations	е		_	non-government g		
b Internet and email solicitations	f			government grants		
c Phone solicitations	_			ising events	3	
d In-person solicitations	g	Spec	Jiai Tullula	ising events		
<del></del> '			مال المالية			
2a Did the organization have a written or key employees listed in Form 99						Yes No
<b>b</b> If "Yes," list the 10 highest paid inc						
compensated at least \$5,000 by the		(Tariaraisc	is) puisua	int to agreements	diddi willon tilo	Turiuraiscr is to be
	- 0.gaa					
					(v) Amount paid to	
(i) Name and address of individual	(ii) Activity		draiser have or control of	(iv) Gross receipts	(or retained by)	(vi) Amount paid to (or retained by)
or entity (fundraiser)	(ii) Activity		outions?	from activity	fundraiser listed in col. (i)	organization
		Yes	No		00i. (i)	
1		103	110			
•						
2						
_						
3						
4						
5						
6						
7						
8						
9						
10						
Total						
3 List all states in which the organization	ation is registered of	or licensed	d to solicit	contributions or	has been notified	it is exempt from
registration or licensing.						

Schedule G (Form 990) 2022 MIAMI BEACH JEWISH COMMUNITY CENTER, INC. 59-2788834 Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. (b) Event #2 (a) Event #1 (c) Other events (d) Total events 10 YR CELEBRTN GOLF 2 (add col. (a) through col. (c)) (event type) (event type) (total number) Revenue 1 Gross receipts 91,024. 217,370. 58,715. 367,109. 2 Less: Contributions3 Gross income (line 1 minus 47,484. 1,635. 147,273. 196,392. 43,540. 57,080. 70,097. 170,717. 4 Cash prizes 5 Noncash prizes Direct Expenses 6 Rent/facility costs 10,000. 13,093. NONE 23,093. 7 Food and beverages 17,640. 10,153. 3,226. 31,019. 8 Entertainment 9 Other direct expenses 6,671. 13,781. 101,639. 122,091. 10 Direct expense summary. Add lines 4 through 9 in column (d) 176,203. 11 Net income summary. Subtract line 10 from line 3, column (d) -5,486. Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a. Revenue (b) Pull tabs/instant (d) Total gaming (add (c) Other gaming (a) Bingo bingo/progressive bingo col. (a) through col. (c)) 1 Gross revenue ..... Direct Expenses 2 Cash prizes 3 Noncash prizes 4 Rent/facility costs 5 Other direct expenses Yes Yes Yes 6 Volunteer labor No No No 7 Direct expense summary. Add lines 2 through 5 in column (d) 8 Net gaming income summary. Subtract line 7 from line 1, column (d) Enter the state(s) in which the organization conducts gaming activities: 9 Is the organization licensed to conduct gaming activities in each of these states? а Nο If "No," explain: b

Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

Schedule G (Form 990) 2022

10a

If "Yes," explain:

Sched	ule G (Form 990 or 990-EZ) 2022 MIAMI BEACH JEWISH COMMUNITY CENTER, INC. 59-2788834 P	age 3
11	Does the organization conduct gaming activities with nonmembers? Yes	No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity	
	formed to administer charitable gaming?	No
13	Indicate the percentage of gaming activity conducted in:	
а	The organization's facility	%
b	An outside facility	%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and	
	records:	
	Name ►	
	Address ▶	
15 a	Does the organization have a contract with a third party from whom the organization receives gaming	1
	revenue? Yes	No
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the	
	amount of gaming revenue retained by the third party ▶ \$	
С	If "Yes," enter name and address of the third party:	
	Name ►	
	Address N	
	Address ►	
16	Coming manager information:	
16	Gaming manager information:	
	Name ►	
	Name ▶	
	Gaming manager compensation ►\$	
	Description of services provided ▶	
	_	
	Director/officer Independent contractor	
17	Mandatory distributions:	
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to	1
	retain the state gaming license?Yes	No
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations	
	or spent in the organization's own exempt activities during the tax year  \$ \$	
Par		
	Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information	
	(see instructions).	

Schedule G (Form 990 or 990-EZ) 2022

### SCHEDULE J (Form 990)

# **Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest

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

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

Attach to Form 990.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

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

MIAMI BEACH JEWISH COMMUNITY CENTER, INC.

Employer identification number 59-2788834

Part	Questions Regarding Compensation						
			Yes	No			
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.						
	First-class or charter travel  Housing allowance or residence for personal use						
	Travel for companions Payments for business use of personal residence						
	Tax indemnification and gross-up payments Health or social club dues or initiation fees						
	Discretionary spending account Personal services (such as maid, chauffeur, chef)						
D	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to						
	explain	1b					
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all						
	directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line						
	1a?	2					
3	Indicate which, if any, of the following the organization used to establish the compensation of the						
	organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a						
	related organization to establish compensation of the CEO/Executive Director, but explain in Part III.						
	X       Compensation committee       Written employment contract         Independent compensation consultant       X       Compensation survey or study						
	Independent compensation consultant  X Compensation survey or study  X Form 990 of other organizations  X Approval by the board or compensation committee						
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:						
а	Receive a severance payment or change-of-control payment?	4a		Х			
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		Х			
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		Х			
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.						
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any						
	compensation contingent on the revenues of:						
a	The organization?	5a		X			
b	Any related organization?	5b		X			
c	If "Yes" on line 5a or 5b, describe in Part III.  For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any						
6	compensation contingent on the net earnings of:						
а	The organization?	6a		Х			
b	Any related organization?	6b		X			
-	If "Yes" on line 6a or 6b, describe in Part III.						
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed						
•	payments not described on lines 5 and 6? If "Yes," describe in Part III	7		Х			
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject						
	to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe						
	in Part III	8		Х			
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in						
	Regulations section 53.4958-6(c)?	9		1			

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 a	nd/or 1099-MISC and/or	1099-NEC compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(i)-(D)	in column (B) reported as deferred on prior Form 990
PAUL FRISHMAN	(i)	195,938.	5,925.	4,800.	9,900.	1,440.	218,003.	NONE
1 CHIEF EXECUTIVE OFFICER	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	(i)							
2	(ii)							
	(i)							
3	(ii)							
	(i)							
4	(ii)							
	(i)							
5	(ii)							
	(i)							
6	(ii)							
	(i)							
_ 7	(ii)							
	(i)							
8	(ii)							
_	(i)							
9	(ii)							
	(i)							
10	(ii)							
	(i) (ii)							
11	(i)							
40	(ii)							
12	(i)							
42	(ii)							
13	(i)							
14	(ii)							
14	(i)							
15	(ii)							
13	(i)							
16	(ii)							
10	(")							<u> </u>

# SCHEDULE K (Form 990)

### **Supplemental Information on Tax-Exempt Bonds**

Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990.

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization Employer identification number MIAMI BEACH JEWISH COMMUNITY CENTER, INC. 59-2788834 Part I **Bond Issues** (i) Pooled (h) On (g) Defeased (b) Issuer EIN (c) CUSIP # (d) Date issued (f) Description of purpose (a) Issuer name (e) Issue price behalf of financing issuer Yes Yes Nο Yes No Nο 19645RNN7 A COLORADO EDUCATIONAL & CULTURAL FACILITIES AUTH. 84-0896727 06/28/2011 10,400,000. DEVELOPMENT & CONSTRUCTION x В С D Part II **Proceeds** R C D 10,400,000. 5 6 7 170,371. 8 9 10 11 Other spent proceeds....... 13 2012 No Yes No 14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, Χ Were the bonds issued as part of a refunding issue of taxable bonds (or, if 15 issued prior to 2018, an advance refunding issue)?........... Χ Χ Does the organization maintain adequate books and records to support the 

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

Schedule K (Form 990) 2022

Schedule K (Form 990) 2022

#### **Private Business Use** Part III 1 Α В C D Yes No Yes No Yes Νo Yes No 1 Was the organization a partner in a partnership, or a member of an LLC. Χ 2 Are there any lease arrangements that may result in private business use of Χ 3a Are there any management or service contracts that may result in private business use of bond-financed property? Χ **b** If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? . . . . . c Are there any research agreements that may result in private business use of Χ d If "Yes" to line 3c. does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? . . 4 Enter the percentage of financed property used in a private business use by entities % % % other than a section 501(c)(3) organization or a state or local government . . . . . . . % 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization. % another section 501(c)(3) organization, or a state or local government 6 Total of lines 4 and 5 Does the bond issue meet the private security or payment test? Х 8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? Χ **b** If "Yes" to line 8a, enter the percentage of bond-financed property sold or % c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations **9** Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? Part IV Arbitrage C Α В D 1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and No Yes Nο Yes No Yes No Χ 2 If "No" to line 1, did the following apply? a Rebate not due yet? Х b Exception to rebate? Χ c No rebate due? Х If "Yes" to line 2c, provide in Part VI the date the rebate computation was

Schedule K (Form 990) 2022

Schedule K (Form 990) 2022

Part IV Arbitrage (continued)								
		A	I	3	С		ı	D
4a Has the organization or the governmental issuer entered into a qualified	Yes	No	Yes	No	Yes	No	Yes	No
hedge with respect to the bond issue?		X						
<b>b</b> Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		Х						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		Х						
7 Has the organization established written procedures to monitor the								
requirements of section 148?	X							
Part V Procedures To Undertake Corrective Action						ı		
	A B			3	С		D	
Has the organization established written procedures to ensure that violations	Yes	No	Yes	No	Yes	No	Yes	No
of federal tax requirements are timely identified and corrected through the								
voluntary closing agreement program if self-remediation isn't available under								
applicable regulations?	X							
Part VI Supplemental Information. Provide additional information for responses t	o guestion	s on Sche	dula K Sa	a instructi	ione			

Schedule K (Form 990) 2022 Page 4

### Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions) (Continued)

PART IV, LINE 2C:

THE REBATE REVIEW IS COMPLETED EVERY 5 YEARS.

#### SCHEDULE L (Form 990)

Department of the Treasury

Internal Revenue Service

### **Transactions With Interested Persons**

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open To Public Inspection

**Employer identification number** Name of the organization 59-2788834 MIAMI BEACH JEWISH COMMUNITY CENTER, INC. Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b. (d) Corrected? (b) Relationship between disqualified person and 1 (a) Name of disqualified person (c) Description of transaction organization Yes No (1) (2)(3)(4)(5) (6)Enter the amount of tax incurred by the organization managers or disqualified persons during the year Enter the amount of tax, if any, on line 2, above, reimbursed by the organization Part II Loans to and/or From Interested Persons. Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22. (i) Written (f) Balance due (g) In default? (h) Approved (a) Name of interested person (b) Relationship (c) Purpose of (d) Loan to or (e) Original with organization Ioan from the principal amount by board or agreement? organization? committee? From Yes No Yes No Yes No (1) (2) (3)(4)(5)(6)(7) (8)(9)(10)Total Part III **Grants or Assistance Benefiting Interested Persons.** Complete if the organization answered "Yes" on Form 990, Part IV, line 27. (c) Amount of (a) Name of interested person (b) Relationship between interested (d) Type of assistance (e) Purpose of assistance person and the organization assistance (1)(2) (3)(4)(5)(6)(7) (8)

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

Schedule L (Form 990) 2022

(9) (10) Schedule L (Form 990 or 990-EZ) 2022 Page 2

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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)SERVICE KEEPERS MAINTENANCE	SEE PART V	168,543.	SEE PART V		Х
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

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

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

PART IV:

NEAL BERMAN, DIRECTOR, IS THE OWNER OF SERVICE KEEPERS MAINTENANCE, INC., WHICH PROVIDED COMMERCIAL CLEANING TO THE ORGANIZATION. THESE SERVICES AMOUNTED TO \$168,543.

#### SCHEDULE O (Form 990 or 990-EZ)

#### Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990. Inspection is at www.irs.gov/form990.

MIAMI BEACH JEWISH COMMUNITY CENTER, INC.

59-2788834

#### FORM 990, PART VI, SECTION A, LINE 2:

BOARD MEMBERS MARISA GALBUT AND STACEY GALBUT HAVE A FAMILY RELATIONSHIP.

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

FORM 990 WAS PREPARED BY A NATIONAL ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S FINANCIAL DEPARTMENT. FORM 990 IS REVIEWED BY THE CEO AND BY THE FINANCE COMMITTEE, AND IS CIRCULATED TO THE FULL BOARD OF DIRECTORS FOR REVIEW BEFORE IT IS FILED WITH THE INTERNAL REVENUE SERVICE.

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

BOARD MEMBERS AND OFFICERS ARE REQUIRED ANNUALLY AND UPON

APPOINTMENT/HIRE TO DISCLOSE RELATIONSHIPS WITH OTHER ORGANIZATIONS AND

EMPLOYMENT OR OTHER RELATIONSHIPS WITH COMPANIES BIDDING ON CONTRACTS

WITH THE JCC. THE PRESIDENT OF THE BOARD OVERSEES COMPLIANCE.

#### FORM 990, PART VI, SECTION B, LINES 15A AND 15B:

THE SALARY FOR THE TOP LEVEL MANAGEMENT IS BASED ON REVIEW OF SEVERAL

JCC'S ACROSS THE COUNTRY WITH COMPARABLE BUDGETS. AN EXECUTIVE COMMITTEE

OF THE JCC DECIDES ON THE FINAL SALARY FOR THE ONBOARDING OF THE

POSITION. DOCUMENTATION IS PREPARED AND STORED WITHIN HR.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND THE CONFLICT OF INTEREST POLICY ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

Name of the organization

MIAMI BEACH JEWISH COMMUNITY CENTER, INC.

Employer identification number

59-2788834

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE MIAMI BEACH JEWISH COMMUNITY CENTER, INC. (MBJCC) IS A SOCIAL SERVICE AGENCY COMMITTED TO MEETING THE EVER-CHANGING NEEDS OF THE COMMUNITY. MBJCC PROVIDES THE COMMUNITY WITH A FORUM FOR OPEN DIALOGUE AFFECTING JEWISH LIFE HERE AND THROUGHOUT THE WORLD. IT INITIATES DIVERSIFIED SOCIAL, EDUCATIONAL, RECREATIONAL AND CULTURAL PROGRAMS WITHIN A JEWISH SETTING THAT ARE OPEN TO AND SERVE THE ENTIRE MIAMI BEACH AND SOUTH FLORIDA COMMUNITIES.

EXPENSES REVENUE DESCRIPTION GRANTS -----\_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_ COMMUNITY OUTREACH PROGRAM NONE 229,234. 108,853. NONE TOTALS 229,234. 108,853. ========= Name of the organization

MIAMI BEACH JEWISH COMMUNITY CENTER, INC.

Employer identification number

59-2788834

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS \_\_\_\_\_\_ NAME AND ADDRESS DESCRIPTION OF SERVICES COMPENSATION \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_ H20S FOUNDATION, INC. DBA SWIM GYM 7605 NE 7TH COURT MIAMI, FL 33138 AQUATICS 359,662. SERVICE KEEPERS MAINTENANCE, INC. 7541 NE 3RD PLACE MIAMI, FL 33138 COMMERCIAL CLEANING 196,908.

ADVANCE PRO SECURITY 3440 NE 192ND STREET, 5B AVENTURA, FL 33180

SECURITY 150,542.