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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

2009

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

For the 2009 calendar year, or tax year beginning , 2009, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Please use IRS label or print or type. See specific instructions. JEWISH COMMUNITY CENTER OF CHARLESTON SC 1645 WALLENBERG BLVD. CHARLESTON, SC 29407	D Employer identification number 57-0352253
		E Telephone number 843-571-6565	G Gross receipts \$ 964,318.
F Name and address of principal officer: Same As C Above		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number	
J Website: N/A			
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: M State of legal domicile:	

Part I Summary

1 Briefly describe the organization's mission or most significant activities: PROVIDEING EDUCATIONAL, RECREATIONAL, SOCIAL AND CULTURAL ACTIVITIES FOR THE JEWISH COMMUNITY IN THE CHARLSTON AREA.	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.	
3 Number of voting members of the governing body (Part VI, line 1a)	3 24
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 24
5 Total number of employees (Part V, line 2a)	5 91
6 Total number of volunteers (estimate if necessary)	6 500
7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a 0.
b Net unrelated business taxable income from Form 990-T, line 34	7b 0.
8 Contributions and grants (Part VIII, line 1h)	Prior Year 593,110. Current Year 474,837.
9 Program service revenue (Part VIII, line 2g)	450,963. 481,178.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	752. 1,336.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,441. 6,967.
12 Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,054,266. 964,318.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,127,904. 689,971.
16a Professional fundraising fees (Part IX, column (A), line 11)	
b Total fundraising expenses (Part IX, column (B), line 25)	21,316.
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	317,896. 635,475.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,445,800. 1,325,446.
19 Revenue less expenses. Subtract line 18 from line 12	-391,534. -361,128.
20 Total assets (Part X, line 16)	Beginning of Year 2,465,626. End of Year 1,905,743.
21 Total liabilities (Part X, line 26)	1,567,626. 1,435,716.
22 Net assets or fund balances. Subtract line 21 from line 20	898,000. 470,027.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
Sign Here Signature of officer Judi Corsaro Date 11/15/2010	Signature of preparer Judi Corsaro, CEO Type or print name and title.

Paid Preparer's Use Only Preparer's signature John G. Game, CPA Date 11/15/10 Check if self-employed <input type="checkbox"/> Preparer's identifying number (see instructions) N/A	Firm's name (or yours if self-employed), address, and ZIP + 4 Biddlecomb Game & Wise, PC 1525 Sam Rittenberg Blvd., Suite 102 Charleston, SC 29407-4139 EIN N/A Phone no. (843) 571-4550
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May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions.

TEEA0113L 12/29/09 Form 990 (2009)

SCANNED DEC 16 2010

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Part III Statement of Program Service Accomplishments

1 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 ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 887,007. including grants of \$) (Revenue \$)

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

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

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

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 887,007.

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where 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		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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	X	
• Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		
• 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		
• 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		
• 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		
• Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		
• 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? If 'Yes,' complete Schedule D, Part X		
12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII		X
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional	Yes	No
		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		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		X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.	22	X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J.	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) 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 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II.	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III.	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):	28	
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.	28b	X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV.	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.	33	X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	38	X

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Form 990 (2009)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1 a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	1 a	0
1 b	Enter the number of Forms W-2G included in line 1 a. Enter -0- if not applicable.	1 b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	
2 a	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.	2 a	91
2 b	If at least one is reported on line 2 a, did the organization file all required federal employment tax returns?	2 b	X
Note. If the sum of lines 1 a and 2 a is greater than 250, you may be required to e-file this return. (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3 a	X
b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	3 b	
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a	X
b	If 'Yes,' enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
c	If 'Yes,' to line 5 a or 5 b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5 c	
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6 a	X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?	6 b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a	X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c	X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year.	7 d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7 g	X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7 h	X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9 a	X
b	Did the organization make any distribution to a donor, donor advisor, or related person?	9 b	X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10 a	
b	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10 b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from other members or shareholders.	11 a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b	
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b	

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

Section A. Governing Body and Management

	1 a	1 b	2	3	4	5	6	7 a	7 b	8 a	8 b	9
1 a Enter the number of voting members of the governing body.....	24											
b Enter the number of voting members that are independent.....		24										
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?.....												
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?.....												
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?.....												
5 Did the organization become aware during the year of a material diversion of the organization's assets?.....												
6 Does the organization have members or stockholders?.....												
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?.....												
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?.....												
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:												
a The governing body?.....												
b Each committee with authority to act on behalf of the governing body?.....												
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.....												

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

	10 a	10 b	11	11 A	12 a	12 b	12 c	13	14	15 a	15 b	16 a	16 b
10 a Does the organization have local chapters, branches, or affiliates?.....													
b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?.....													
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?.....													
11 A Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O													
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13.....													
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?.....													
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done.....													
13 Does the organization have a written whistleblower policy?.....													
14 Does the organization have a written document retention and destruction policy?.....													
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?													
a The organization's CEO, Executive Director, or top management official.....													
b Other officers of key employees of the organization.....													
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)													
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?.....													
b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?.....													

Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

▶ -----

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Fellow			
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1 b Total ...								100,597.	0.	0.

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

- 3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If 'Yes' complete Schedule J for such individual*
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of Services	(C) Compensation
BLUE CROSS BLUE SHEILD PO BOX 6000 COLUMBIA, SC 29260	INSURANCE	99,582.
SC ELECTRIC & GAS PO BOXZ 764 COLUMBIA, SC 29218	UTILITY	67,952.
THE HARTFORD ;PO BOZX 2907 HARTFORD, CT -7104	INSURANCE	41,681.
BUSINESS CARD PO BOX 15710 WILMINGTON, DE 198886	OFFICE SUPPLIES	27,796.
ROBERT KAHAN WHOLESALE 45 SPRING STREET CHARLESTON, SC 29403	BEVERAGES	19,969.

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 ▶ 19969

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a				
	b Membership dues	1 b	96,217.			
	c Fundraising events	1 c				
	d Related organizations	1 d	16,228.			
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	362,392.			
	g Noncash contrbns included in lns 1a-1f: ... \$					
	h Total. Add lines 1a-1f:		474,837.			
PROGRAM SERVICE REVENUE	2 a <u>PROGRAM REVENUE</u>	Business Code	481,178.	481,178.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f:		481,178.			
	OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		1,336.	1,336.	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6 a Gross Rents		(i) Real (ii) Personal				
b Less: rental expenses						
c Rental income or (loss)			6,967.			
d Net rental income or (loss)			6,967.	6,967.		
7 a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18.		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19.		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances		a				
b Less: cost of goods sold		b				
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		964,318.	489,481.	0.	0.	

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21.				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	100,597.	43,257.	56,334.	1,006.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B) ...	0.	0.	0.	0.
7 Other salaries and wages.	468,859.	363,484.	103,526.	1,849.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions).				
9 Other employee benefits.	73,396.	41,838.	31,004.	554.
10 Payroll taxes.	47,119.	35,227.	11,683.	209.
11 Fees for services (non-employees).				
a Management.	4,030.	1,733.	2,257.	40.
b Legal.				
c Accounting.	4,335.	1,864.	2,428.	43.
d Lobbying.				
e Prof fundraising svcs. See Part IV, ln 17.				
f Investment management fees.				
g Other.	13,789.	2,378.	238.	11,173.
12 Advertising and promotion.				
13 Office expenses.	11,489.	5,620.	5,766.	103.
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	2,413.	1,372.	1,002.	39.
20 Interest.	62,637.	25,878.	33,701.	3,058.
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	94,000.	40,420.	52,640.	940.
23 Insurance.	79,381.	34,186.	44,402.	793.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Program supplies.	168,140.	168,140.		
b Utilities.	60,246.	25,906.	33,738.	602.
c Repairs & Maintenance.	39,162.	21,901.	16,958.	303.
d Casual labor.	35,930.	35,930.		
e Vehicle expenses.	14,830.	11,933.	2,846.	51.
f All other expenses.	45,093.	25,940.	18,600.	553.
25 Total functional expenses. Add lines 1 through 24f.	1,325,446.	887,007.	417,123.	21,316.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash – non-interest-bearing	9,465.	1	14,863.
	2 Savings and temporary cash investments		2	5,976.
	3 Pledges and grants receivable, net	557,214.	3	538,876.
	4 Accounts receivable, net	85,877.	4	86,446.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L ..		6	
	7 Notes and loans receivable, net	476,000.	7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	36,841.	9	41,886.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,463,774.		
	b Less: accumulated depreciation	10b - 2,246,078.	10c	1,217,696.
	11 Investments – publicly-traded securities		11	
	12 Investments – other securities. See Part IV, line 11	20,500.	12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,465,626.	16	1,905,743.	
LIABILITIES	17 Accounts payable and accrued expenses	581,244.	17	68,949.
	18 Grants payable		18	
	19 Deferred revenue	94,294.	19	63,180.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	892,088.	23	1,303,587.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,567,626.	26	1,435,716.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	316,250.	27	-129,515.
	28 Temporarily restricted net assets	561,250.	28	570,042.
	29 Permanently restricted net assets	20,500.	29	29,500.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances.	898,000.	33	470,027.
34 Total liabilities and net assets/fund balances.	2,465,626.	34	1,905,743.	

BAA

Form 990 (2009)

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

BAA

Form 990 (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2009

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

Department of the Treasury
Internal Revenue Service

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Open to Public
Inspection

Name of the organization

JEWISH COMMUNITY CENTER OF CHARLESTON SC

Employer identification number

57-0352253

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 ☐ A hospital or cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III – Functionally integrated d ☐ Type III – Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box. ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? **11 g (i)**
- (ii) a family member of a person described in (i) above? **11 g (ii)**
- (iii) a 35% controlled entity of a person described in (i) or (ii) above? **11 g (iii)**

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organizations.

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
Total									

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

Schedule A (Form 990 or 990-EZ) 2009

Part I 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						
4 Total. Add lines 1-through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14.	15	%
16a 33-1/3 support test – 2009. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 33-1/3 support test – 2008. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test – 2009 If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test – 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	3,379,176.	1,160,589.	1,612,459.	1,053,515.	474,837.	7,680,576.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose.						0.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	3,379,176.	1,160,589.	1,612,459.	1,053,515.	474,837.	7,680,576.
7a Amounts included on lines 1, 2, 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6.)						7,680,576.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6.	3,379,176.	1,160,589.	1,612,459.	1,053,515.	474,837.	7,680,576.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	300.	7,168.		751.	1,336.	9,555.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	300.	7,168.	0.	751.	1,336.	9,555.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
13 Total support. (add lns 9, 10c, 11, and 12.)						7,690,131.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)).	15	99.9 %
16 Public support percentage from 2008 Schedule A, Part III, line 15.	16	0.0 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)).	17	0.1 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17.	18	0.0 %

- 19a **33-1/3 support tests – 2009.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ ☒
- b **33-1/3 support tests – 2008.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

[illegible]

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

- ▶ Complete if the organization answered 'Yes' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions

OMB No. 1545-0047

2009

Open to Public Inspection

Employer identification number

JEWISH COMMUNITY CENTER OF CHARLESTON SC

57-0352253

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year.....		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?..... ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit?..... ☐ Yes ☐ No

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Year
a Total number of conservation easements.....	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a).....	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds?..... ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?..... ☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1..... ▶ \$

(ii) Assets included in Form 990, Part X..... ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1..... ▶ \$

b Assets included in Form 990, Part X..... ▶ \$

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

3 Using the organization's acquisition accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

	Amount
1c Beginning balance.	
1d Additions during the year.	
1e Distributions during the year.	
1f Ending balance.	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV.

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

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

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

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

(i) unrelated organizations

(ii) related organizations

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

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

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land		56,786.		56,786.
b Buildings		2,897,996.	1,827,669.	1,070,327.
c Leasehold improvements				
d Equipment		445,068.	384,907.	60,161.
e Other		63,924.	33,502.	30,422.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,217,696.

BAA

Schedule D (Form 990) 2009

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

N/A

- | | | |
|----|--|--|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | |
| 3 | Excess or (deficit) for the year. Subtract line 2 from line 1. | |
| 4 | Net unrealized gains (losses) on investments | |
| 5 | Donated services and use of facilities | |
| 6 | Investment expenses | |
| 7 | Prior period adjustments | |
| 8 | Other (Describe in Part XIV) | |
| 9 | Total adjustments (net). Add lines 4 through 8 | |
| 10 | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | |

Part XII	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
-----------------	---

N/A

- | | | | |
|---|--|----|----|
| 1 | Total revenue, gains, and other support per audited financial statements..... | | 1 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains on investments..... | 2a | |
| b | Donated services and use of facilities..... | 2b | |
| c | Recoveries of prior year grants..... | 2c | |
| d | Other (Describe in Part XIV)..... | 2d | |
| e | Add lines 2a through 2d..... | | 2e |
| 3 | Subtract line 2e from line 1..... | | 3 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| a | Investments expenses not included on Form 990, Part VIII, line 7b..... | 4a | |
| b | Other (Describe in Part XIV)..... | 4b | |
| c | Add lines 4a and 4b..... | | 4c |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)..... | | 5 |

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

n N/A

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

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information (continued)This image shows a full page of a handwriting practice worksheet. It consists of multiple horizontal rows, each defined by two dashed lines. The rows are evenly spaced and extend across the entire width of the page, providing a guide for letter height and placement. There is no text or other markings on the page.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

JEWISH COMMUNITY CENTER OF CHARLESTON SC

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered 'Yes' to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009



Employer identification number

57-0352253

Part I Identification of Disregarded Entities (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
CHARLESTON JEWISH FEDERATIONS SAME					
57-6000188	SUPPORT JEWISH CULTURE	SC	501 3		N/A

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

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b Gift, grant, or capital contribution to other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
c Gift, grant, or capital contribution from other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
d Loans or loan guarantees to or for other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
e Loans or loan guarantees by other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
f Sale of assets to other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
g Purchase of assets from other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
h Exchange of assets	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
i Lease of facilities, equipment, or other assets to other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
j Lease of facilities, equipment, or other assets from other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
k Performance of services or membership or fundraising solicitations for other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
l Performance of services or membership or fundraising solicitations by other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
m Sharing of facilities, equipment, mailing lists, or other assets	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
n Sharing of paid employees	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
o Reimbursement paid to other organization for expenses	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
p Reimbursement paid by other organization for expenses	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
q Other transfer of cash or property to other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
r Other transfer of cash or property from other organization(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

	(A) Name of other organization	(B) Transaction type (a-r)	(C) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No. 1545-0047

2009

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

Open to Public
Inspection

Name of the organization

JEWISH COMMUNITY CENTER OF CHARLESTON SC

Employer identification number

57-0352253

Form 990, Part III, Line 1 - Organization Mission

THE JEWISH COMMUNITY CENTER OF CHARLESTON, o SC (JCC) IS A NONPROFIT CORP. ORGANIZED
UNDER THE LAWS OF TEH STATE OF SOUTH CAROLINA FOR THE PURPOSE OF PROVIDEING
EDUCATIONAL, RECREATIONAL, SOCIAL AND CULTURAL ACTIVITIES FOR THE JEWISH COMMUNITY
IN THE CHARLSTON AREA.

Form 990, Part VI, Line 11 - Form 990 Review Process

Reviewed by officers.

Name of the organization

JEWISH COMMUNITY CENTER OF CHARLESTON SC

Employer identification number

57-0352253

BAA

JCC Board Members 2009

Title	FirstName	LastName	Position	Address1	City	State	Zip	H-Phone	W-Phone
Mr.	Willy	Adler	Elected	2928 Cathedral Ln	Charleston	SC	29414-7309	843-766-8609	
Mr.	Gary	Allen	Treasurer/Fin. Secty	2226 Daniel Island Dr	Charleston	SC	29492	843-278-2216	820-6616
Mr.	Stanley	Baker	Ex Officio (BSBI)	59 Chadwick Dr	Charleston	SC	29407-7450	843-571-3846	343-9100
Mr.	Joe	Brams	President Elect	712 Walkers Landing Rd	Charleston	SC	29412-9020	843-762-3742	266-5443
Mr.	Jack	Brickman	Past President	14 Lockwood Blvd Apt 9-C	Charleston	SC	29401-1126	843-723-4068	722-2915
Mrs.	Jody	Cohen	Imm. Past Pres.	1681 Southport Dr	Charleston	SC	29407-9685	843-763-3965	763-3965
Mrs.	Linda	Cohen	Elected	15 Saint Augustine Dr	Charleston	SC	29407-6017	843-556-6650	
Mr.	Randall	Cohen	Elected	1688 Seignious Dr	Charleston	SC	29407-9661	843-571-5325	577-9700
Mr.	Joel	Doobrow	Past President	14 Charlyn Dr	Charleston	SC	29407-3777	843-556-1259	
Mrs.	Phyllis	Doobrow	Elected	14 Charlyn Dr	Charleston	SC	29407-3777	843-556-1259	
Dr.	Neil	Draisin	Past President	21 Fairway Village Ln	Isle of Palms	SC	29451-2732	843-886-0218	556-2020
Mrs.	Edie	Edelson Rabin	Elected	27 Devereaux Ave	Charleston	SC	29403-3340	843-853-1400	
Dr.	Dennis	Feinberg	Past President	17 Windsor Dr	Charleston	SC	29407-3444	843-571-4172	571-4291
Mrs.	Joan	Fox	Past President	330 Concord St Apt 17D	Charleston	SC	29401-1510	843-577-1699	
Mr.	P. Maurice	Fox	Past President	330 Concord St Apt 17D	Charleston	SC	29401-1510	843-577-1699	
Mrs.	Marsha	Freudenberg	Recording Secty.	2228 Weepoolow Trail	Charleston	SC	29407-9688	843-906-4246	556-6232
Mr.	Slade	Gleaton	Ex Officio (AHA co-chair)	6 Charlestowne Rd	Charleston	SC	29407-7427	843-556-1551	853-5880
Mr.	Charles	Goldberg	Past President	38 Sussex Rd	Charleston	SC	29407-3327	843-766-0569	556-6232
Dr.	William	Golod	Past President	14 Nuffield Rd	Charleston	SC	29407-3319	843-556-6273	
Mrs.	Ruthie	Gorrelle	Staff-Controller	265 Pineshadow Dr	Goose Creek	SC	29445-4688		571-6565
Mrs.	Mindy	Hawkins	Elected	18 Arabian Dr	Charleston	SC	29407	843-571-3475	822-8654
Rabbi	Anthony	Holz	Ex Officio (KKBE)	450 Polony Pl	Charleston	SC	29414-4955	843-571-6927	723-1090
Mrs.	Lynn	Hunsinger	VP	1822 Somerset Cir	Charleston	SC	29407-3719	843-556-9016	763-1520
Mr.	David	Jaffee	Ex Officio (KKBE)	36 Ripplemoor Ln	Charleston	SC	29414-7333	843-556-5797	725-5901
Mrs.	Masha	Kalinsky	Elected	2226 Weepoolow Trl	Charleston	SC	29407-9688	843-766-3320	
Mrs.	Phyllis	Katzen	VP	204 Cotton Planters Ct	Charleston	SC	29412-8307	843-795-9202	
Ms.	Ellen	Katzman	Staff-Exec. Director	523 Carters Grove Rd	Charleston	SC	29414-9015	843-556-0201	571-6565
Mr.	Jack	Kurtz	Past President	1460 River Front Dr	Charleston	SC	29407-3610	843-556-5129	
Mr.	Ira	Lash	Elected	1959 Ashley Hall Rd	Charleston	SC	29407-9671	843-571-0229	856-3411
Mrs.	Lara	LeRoy	Ex Officio (AHA Co-chair)	1624 Seignious Dr	Charleston	SC	29407-9661	843-722-4070	442-3436-c
Mr.	Paul	Lynch	Past President	2204 Weepoolow Trl	Charleston	SC	29407-9663	843-766-7155	579-7012
Mr.	Sean	Lynch	Junior Board Member	1567 Spinnaker Ln	Charleston	SC	29407-9659	843-571-1314	
Mr.	Spencer	Lynch	Past President	1567 Spinnaker Ln	Charleston	SC	29407-9659	843-571-1314	720-3515

Bold names comprise the Executive Committee

All eligible to vote except Ex Officio and Staff.

JCC Board Members 2009

Title	FirstName	LastName	Position	Address1	City	State	Zip	H-Phone	W-Phone
Mr.	Carl	Masonberg	Elected	17 Arabian Dr	Charleston	SC	29407-9603	843-556-0434	
Dr.	Bernard	Mendelson	Past President	498 Alberman Rd Apt 411	Charleston	SC	29407-7576	843-766-9736	
Dr.	Marshall	Miller	Past President	237 South Plaza Court	Mount Pleasant	SC	29464	843-856-5794	764-3081
Dr.	Robert (Bob)	Miller	Ex Officio (KKBE)	3239 Sand Marsh Ln	Mount Pleasant	SC	29466-9162	843-849-1595	637-1210-c
Dr.	Bradley	Nirenblatt	Elected	516 Whilden St	Mount Pleasant	SC	29464-5343	843-881-3064	769-6007
Mr.	Wilfred	Novit	Elected	18 Tarleton Dr	Charleston	SC	29407-7446	843-763-9276	766-7279
Mr.	David	Odle	Cap. Cmpgn. Liaison	1618 Seignious Dr	Charleston	SC	29407-9661	843-814-1400	554-3840
Mrs.	Rory	Parsley	President	1388 Parkshore Dr	Charleston	SC	29407-3124	843-766-9309	571-3511
Mr.	Edwin	Pearlstone	Past President	330 Concord St Apt 18I	Charleston	SC	29401-1511	843-723-4145	554-1313
Dr.	Mark	Pinosky	Ex Officio (Emanu-El)	296 N. Hobcaw Dr	Mount Pleasant	SC	29464-2562	843-849-8774	402-1436
Mr.	Harold (Billy)	Richman	Elected	23 Lord Ashley Dr	Charleston	SC	29407-7462	843-766-6914	853-3703
Judge	Klyde	Robinson	Past President	105 S Battery St	Charleston	SC	29401-2321	843-722-4677	
Rabbi	Adam	Rosenbaum	Ex Officio (Emanu-El)	5 Windsor Dr.	Charleston	SC	29407		571-3264
Mrs.	Anita	Rosenberg	Past President	10 Old English Dr	Charleston	SC	29407-6014	843-556-1195	
Mr.	David	Rosenberg	Elected	114 Ashley Hall Plantation Rd	Charleston	SC	29407-9647	843-763-8160	
Mr.	Jeffrey	Rosenblum	Past President	1853 Hutton Ct	Charleston	SC	29407-3538	843-556-0893	577-6073
Mr.	Herbert	Rosner	Past President	1 Dade Dr	Charleston	SC	29407-7432	843-556-4254	722-3874
Mrs.	Edie	Rubin	Elected	22 River Reach Way	Charleston	SC	29407-3372	843-225-2946	
Dr.	Todd	Schlesinger	Elected	1673 Southport Dr	Charleston	SC	29407-9685	843-766-4936	
Mr.	Harold	Sherman	Past President	70 Rebellion Rd	Charleston	SC	29407-7448	843-766-6703	722-2602
Mr.	Joseph	Sokol	Elected	261 Confederate Cir	Charleston	SC	29407-7428	843-556-5273	722-3874
Mr.	Harvey	Spar	Past President	330 Concord St Apt 18E	Charleston	SC	29401-1511	843-534-0098	
Rabbi	Ari	Sytner	Ex Officio (BSBI)	74 Montagu St	Charleston	SC	29401-1237	843-723-0656	577-6599
Mrs.	Ijo	Toporek	Elected	6 Ponce de Leon Ave	Charleston	SC	29407-6016	843-556-4774	
Mrs.	Sharon	Toporek	Past President	2720 Bayonne St	Sullivans Island	SC	29482-9670	843-883-9404	

Bold names comprise the Executive Committee

All eligible to vote except Ex Officio and Staff.