Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2002

Open to Public Inspection

A For the 2002 calendar year, or tax year period beginning and ending

B Check if applicable: [X] Address change; [ ] Name change; [ ] Initial return; [ ] Final return; [ ] Amended return; [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: Jewish Community Center

Number and street (or P O box if mail is not delivered to street address): 7420 Montgomery Road — Room/suite

City or town, state or country, and ZIP + 4: Cincinnati, OH 45236

D Employer identification number: 31-0536986

E Telephone number: 513-761-7500

F Accounting method: [ ] Cash [X] Accrual [ ] Other (specify) ▶

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)**

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? N/A [ ] Yes [ ] No (If "No," attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

I Enter 4-digit GEN ▶

G Web site ▶n/a

J **Organization type** (check only one) ▶ [X] 501(c) (3) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

K Check here ▶ [ ] if the organization's gross receipts are normally not more than $25,000 The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail, it should file a return without financial data **Some states require a complete return**

M Check ▶ [ ] if the organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b 8b 9b and 10b to line 12 ▶ 2,206,295.

ENVELOPE POSTMARK DATE NOV 0 6 2003

SCANNED NOV 1 8 2003

RECEIVED NOV 0 8 2003 OGDEN, UT

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a 36,893.		
	b	Indirect public support	1b 885,451.		
	c	Government contributions (grants)	1c 476,690.		
	d	**Total** (add lines 1a through 1c) (cash $ 1,399,034. noncash $)		1d	1,399,034.
	2	Program service revenue including government fees and contracts (from Part VII line 93)		2	308,914.
	3	Membership dues and assessments		3	93,764.
	4	Interest on savings and temporary cash investments		4	
	5	Dividends and interest from securities		5	22,837.
	6 a	Gross rents See Statement 2	6a 9,149.		
	b	Less rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)		6c	9,149.
	7	Other investment income (describe ▶)		7	
	8 a	Gross amount from sale of assets other than inventory — (A) Securities: ; (B) Other:	8a		
	b	Less cost or other basis and sales expenses	8b		
	c	Gain or (loss) (attach schedule)	8c		
	d	Net gain or (loss) (combine lines 8c, columns (A) and (B))		8d	
	9	Special events and activities (attach schedule)			
	a	Gross revenue (not including $ 0. of contributions reported on line 1a)	9a 57,651.		
	b	Less direct expenses other than fundraising expenses	9b 20,724.		
	c	Net income or (loss) from special events (subtract line 9b from line 9a) See Statement 3		9c	36,927.
	10 a	Gross sales of inventory, less returns and allowances	10a		
	b	Less cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		10c	
	11	Other revenue (from Part VII line 103)		11	314,946.
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	2,185,571.
Expenses	13	Program services (from line 44 column (B))		13	1,331,396.
	14	Management and general (from line 44, column (C))		14	648,427.
	15	Fundraising (from line 44, column (D))		15	29,885.
	16	Payments to affiliates (attach schedule)		16	
	17	**Total expenses** (add lines 16 and 44, column (A))		17	2,009,708.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)		18	175,863.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))		19	1,854,927.
	20	Other changes in net assets or fund balances (attach explanation) See Statement 4		20	-68,018.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21	1,962,772.

223001 01 22 03 LHA **For Paperwork Reduction Act Notice, see the separate instructions**

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Form **990** (2002)

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash $ _____ noncash $ _____	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25	0.	0.	0.	0.
26 Other salaries and wages	26	865,343.	624,419.	223,192.	17,732.
27 Pension plan contributions	27				
28 Other employee benefits	28	171,389.	106,893.	60,793.	3,703.
29 Payroll taxes	29				
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	91,211.	77,927.	11,489.	1,795.
34 Telephone	34				
35 Postage and shipping	35				
36 Occupancy	36	165,352.	34,536.	130,816.	
37 Equipment rental and maintenance	37				
38 Printing and publications	38				
39 Travel	39	49,174.	43,144.	6,030.	
40 Conferences, conventions, and meetings	40				
41 Interest	41	6,210.		6,210.	
42 Depreciation, depletion, etc (attach schedule)	42	64,817.	52,039.	12,778.	
43 Other expenses not covered above (itemize)					
a Profession Fees	43a	285,799.	148,773.	135,695.	1,331.
b Insurance	43b	46,914.	11,800.	35,114.	
c Food	43c	225,723.	224,012.	1,711.	
d Other	43d	37,776.	7,853.	24,599.	5,324.
e	43e				
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D) carry these totals to lines 13-15	44	2,009,708.	1,331,396.	648,427.	29,885.

Joint Costs Check ▶ ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs $ _____, (ii) the amount allocated to Program services $ _____, (iii) the amount allocated to Management and general $ _____, and (iv) the amount allocated to Fundraising $ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ▶ Community Based Services

All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served publications issued etc Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)
a Programs and Services offering a variety of social recreational, cultural, and social services to the community (Grants and allocations $)	1,331,396.
b (Grants and allocations $)	
c (Grants and allocations $)	
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	1,331,396.

Part IV Balance Sheets

Note *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only*			(A) Beginning of year		(B) End of year
Assets					
45 Cash - non-interest-bearing				45	
46 Savings and temporary cash investments			83,839.	46	61,935.
47 a Accounts receivable	47a	364,856.			
b Less allowance for doubtful accounts	47b		93,023.	47c	364,856.
48 a Pledges receivable	48a	773,176.			
b Less allowance for doubtful accounts	48b		879,874.	48c	773,176.
49 Grants receivable				49	
50 Receivables from officers, directors, trustees, and key employees				50	
51 a Other notes and loans receivable	51a				
b Less allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use				52	
53 Prepaid expenses and deferred charges			1,825.	53	19,874.
54 Investments - securities Stmt 5 ▶ ☐ Cost ☒ FMV			1,099,370.	54	1,023,959.
55 a Investments - land, buildings and equipment basis	55a				
b Less accumulated depreciation	55b			55c	
56 Investments - other				56	
57 a Land buildings, and equipment basis	57a	1,108,666.			
b Less accumulated depreciation	57b	1,036,004.	150,278.	57c	72,662.
58 Other assets (describe ▶ Cash Value Life Insurance)			49,432.	58	51,132.
59 **Total assets** (add lines 45 through 58) (must equal line 74)			2,357,641.	59	2,367,594.
Liabilities					
60 Accounts payable and accrued expenses			264,885.	60	168,042.
61 Grants payable				61	
62 Deferred revenue			10,767.	62	20,876.
63 Loans from officers, directors, trustees, and key employees				63	
64 a Tax-exempt bond liabilities				64a	
b Mortgages and other notes payable Stmt 6			227,062.	64b	215,904.
65 Other liabilities (describe ▶)				65	
66 **Total liabilities** (add lines 60 through 65)			502,714.	66	404,822.
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ ☒ and complete lines 67 through 69 and lines 73 and 74					
67 Unrestricted			95,562.	67	377,065.
68 Temporarily restricted			1,167,624.	68	990,628.
69 Permanently restricted			591,741.	69	595,079.
Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74					
70 Capital stock trust principal, or current funds				70	
71 Paid-in or capital surplus, or land, building, and equipment fund				71	
72 Retained earnings endowment, accumulated income, or other funds				72	
73 **Total net assets or fund balances** (add lines 67 through 69 or lines 70 through 72, column (A) **must** equal line 19 column (B) **must** equal line 21)			1,854,927.	73	1,962,772.
74 **Total liabilities and net assets / fund balances** (add lines 66 and 73)			2,357,641.	74	2,367,594.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

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Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue gains and other support per audited financial statements	a	2,185,571.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	2,185,571.
d	Amounts included on line 12 Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2)	d	0.
e	Total revenue per line 12 Form 990 (line c plus line d)	e	2,185,571.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	2,009,708.
b	Amounts included on line a but not on line 17 Form 990		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	2,009,708.
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2)	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	2,009,708.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
See Attached List	5hrs/Week	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations of which more than $10 000 was provided by the related organizations? If "Yes," attach schedule ▶ ☐ Yes ☒ No

Part VI Other Information

				Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes" attach a conformed copy of the changes		77		X
78 a	Did the organization have unrelated business gross income of $1 000 or more during the year covered by this return?		78a		X
b	If "Yes" has it filed a tax return on **Form 990-T** for this year?	N/A	78b		
79	Was there a liquidation, dissolution termination or substantial contraction during the year? If "Yes," attach a statement		79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies trustees officers, etc to any other exempt or nonexempt organization?		80a	X	
b	If "Yes" enter the name of the organization ▶ JCC of Cincinnati, Inc. and check whether it is [ ] exempt or [X] nonexempt				
81 a	Enter direct or indirect political expenditures See line 81 instructions	81a 0.			
b	Did the organization file **Form 1120-POL** for this year?		81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		82a		X
b	If "Yes" you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b N/A			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?		83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		84a		X
b	If "Yes" did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	84b		
85	*501(c)(4) (5), or (6) organizations* a Were substantially all dues nondeductible by members?	N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2 000 or less?	N/A	85b		
	If "Yes" was answered to either 85a or 85b **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year				
c	Dues assessments and similar amounts from members	85c N/A			
d	Section 162(e) lobbying and political expenditures	85d N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h		
86	*501(c)(7) organizations* Enter a Initiation fees and capital contributions included on line 12	86a N/A			
b	Gross receipts included on line 12 for public use of club facilities	86b N/A			
87	*501(c)(12) organizations* Enter a Gross income from members or shareholders	87a N/A			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b N/A			
88	At any time during the year did the organization own a 50% or greater interest in a taxable corporation or partnership or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes" complete Part IX		88		X
89 a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0. section 4912 ▶ 0. , section 4955 ▶ 0.				
b	*501(c)(3) and 501(c)(4) organizations* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If Yes attach a statement explaining each transaction		89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912 4955 and 4958	▶ 0.			
d	Enter Amount of tax on line 89c, above reimbursed by the organization	▶ 0.			
90 a	List the states with which a copy of this return is filed ▶ Ohio				
b	Number of employees employed in the pay period that includes March 12, 2002	90b 15			
91	The books are in care of ▶ Ms. Alison Moyer, Controller Telephone no ▶ 513-761-7500				
	Located at ▶ 7420 Montgomery Road Cincinnati, Ohio ZIP + 4 ▶ 45236				
92	*Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* **Form 1041** - Check here ▶ [ ] and enter the amount of tax-exempt interest received or accrued during the tax year	▶ 92 N/A			

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

Note *Enter gross amounts unless otherwise indicated*	Unrelated business income (A) Business code	(B) Amount	Excluded by section 512 513, or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue					
a Program Activities					308,914.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					93,764.
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	22,837.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	9,149.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					36,927.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a Pension Reversion					288,874.
b Relocation Income					20,805.
c Miscellanous Income					5,267.
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		31,986.	754,551.
105 Total (add line 104 columns (B), (D) and (E))				▶	786,537.

Note *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions)

Line No ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	See Statement 7

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
N/A	%			
	%			
	%			

Part X Information Regarding Transfers Associated

(a) Did the organization, during the year, receive any funds, directly or indirectly,

(b) Did the organization during the year, pay premiums, directly or indirectly, on

Note *If "Yes" to (b), file Form 8870* and *Form 4720 (see instructions)*

Please Sign Here: Under penalties of perjury I declare that I have examined this return including accom correct, and complete Declaration of preparer (other than officer) is based on all infor

▶ Signature of officer | Date

Paid Preparer's Use Only: Preparer's signature ▶

Firm's name (or yours if self employed) address and ZIP + 4 ▶ Livingston, Solomon & T 6310 East Kemper Road, Sharonville, Ohio 45241

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SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2002

Name of the organization: Jewish Community Center

Employer identification number: 31 0536986

Part I **Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Rosalyn Kaplan Cincinnati, Ohio	Exec Director ~~2080~~ 40	85,452.		
Debra Stonehill Cincinnati, Ohio	Program Dir ~~2080~~ 40	57,759.		
Total number of other employees paid over $50 000 ▶	0			

Part II **Compensation of the Five Highest Paid Independent Contractors for Professional Services**
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over $50,000 for professional services ▶ 0		

Part III Statements About Activities (See page 2 of the instructions)

		Yes	No
1 During the year, has the organization attempted to influence national state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ _____ $ _____ **(Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)**	1		X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees directors, officers, creators, key employees or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions)* See Statement 8			
a Sale, exchange, or leasing of property?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	X	
e Transfer of any part of its income or assets?	2e		X
3 Does the organization make grants for scholarships fellowships, student loans, etc ? (See **Note** below)	3		X
4 Do you have a section 403(b) annuity plan for your employees?	4		X

Note *Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments*

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box)

5 ☐ A church convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A Federal state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶ _____

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 ☒ 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 charitable, etc , 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) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A **Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting**
Note *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting*

Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,547,279.	1,935,356.	2,552,830.	2,274,408.	8,309,873.
16 Membership fees received	166,545.	238,985.	257,931.	292,124.	955,585.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose	124,235.	120,589.	91,334.	82,204.	418,362.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 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					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	1,838,059.	2,294,930.	2,902,095.	2,648,736.	9,683,820.
24 Line 23 minus line 17	1,713,824.	2,174,341.	2,810,761.	2,566,532.	9,265,458.
25 Enter 1% of line 23	18,381.	22,949.	29,021.	26,487.	

26 **Organizations described on lines 10 or 11** a Enter 2% of amount in column (e), line 24 ▶ 26a N/A

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a **Do not file this list with your return** Enter the sum of all these excess amounts ▶ 26b N/A

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ 26c N/A

d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____ ▶ 26d N/A

e Public support (line 26c minus line 26d total) ▶ 26e N/A

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f N/A %

27 **Organizations described on line 12** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from each "disqualified person" **Do not file this list with your return** Enter the sum of such amounts for each year

(2001) 0. (2000) 15,000. (1999) 16,729. (1998) 10,544.

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11 as well as individuals) **Do not file this list with your return** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2001) 0. (2000) 0. (1999) 0. (1998) 0.

c Add Amounts from column (e) for lines 15 8,309,873. 16 955,585. 17 418,362. 20 _____ 21 _____ ▶ 27c 9,683,820.

d Add Line 27a total 42,273. and line 27b total 0. ▶ 27d 42,273.

e Public support (line 27c total minus line 27d total) ▶ 27e 9,641,547.

f Total support for section 509(a)(2) test Enter amount on line 23, column (e) ▶ 27f 9,683,820.

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g 99.5635%

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h .0000%

28 **Unusual Grants** For an organization described in line 10, 11 or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return** Do not include these grants in line 15

None

Part V **Private School Questionnaire** (See page 7 of the instructions) N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues brochures announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587 covering racial nondiscrimination? If "No" attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions) N/A

(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ▶ a ☐ if the organization belongs to an affiliated group Check ▶ b ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table -			
If the amount on line 40 is - / **The lobbying nontaxable amount is -**			
Not over $500,000 / 20% of the amount on line 40			
Over $500,000 but not over $1 000 000 / $100 000 plus 15% of the excess over $500 000			
Over $1 000 000 but not over $1 500,000 / $175 000 plus 10% of the excess over $1 000 000	41		
Over $1 500 000 but not over $17 000 000 / $225 000 plus 5% of the excess over $1,500 000			
Over $17 000 000 / $1 000 000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		
Caution *If there is an amount on either line 43 or line 44, you must file Form 4720*			

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				N/A
Calendar year (or fiscal year beginning in) ▶	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B **Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions) N/A

During the year, did the organization attempt to influence national state or local legislation including any attempt to influence public opinion on a legislative matter or referendum through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs government officials or a legislative body			
h Rallies, demonstrations seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527 relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods other assets, or services received N/A

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers transactions, and sharing arrangements

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ [X] Yes [ ] No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
JCC of Cincinnati, Inc.	501(c)(2)	Title Holding Company

Form 990 Rental Income Statement 2

Kind and Location of Property	Activity Number	Gross Rental Income
Real Property	1	9,149.
Total to Form 990, Part I, line 6a		9,149.

Form 990 Special Events and Activities Statement 3

Description of Event	Gross Receipts	Contribut. Included	Gross Revenue	Direct Expenses	Net Income
Adams Golf Outing	57,651.		57,651.	20,724.	36,927.
To Fm 990, Part I, line 9	57,651.		57,651.	20,724.	36,927.

Form 990 Other Changes in Net Assets or Fund Balances Statement 4

Description	Amount
Cumulative Effect of loss on Unrealizied loss on FMV of Secuities	-68,018.
Total to Form 990, Part I, line 20	-68,018.

Form 990 Non-Government Securities Statement 5

Security Description	Corporate Stocks	Corporate Bonds	Other Publicly Traded Securities	Other Securities	Total Non-Gov't Securities
Common Stocks	13,756.				13,756.
Investments in Pooled Funds			545,977.		545,977.
Mutual Funds			464,226.		464,226.
To 990, ln 54 Col B	13,756.		1,010,203.		1,023,959.

Form 990 Other Notes and Loans Payable Statement 6

Lender's Name	Terms of Repayment
Bank Line of Credit - Prime + 1/2%	Interest Only

Date of Note	Maturity Date	Original Loan Amount	Interest Rate
07/01/00	06/30/01	250,280.	9.50%

Security Provided by Borrower	Purpose of Loan
Assets of the Borrower's	Working Capital

Relationship of Lender

None

Description of Consideration	FMV of Consideration	Balance Due
	0.	0.

Lender's Name	Terms of Repayment
Loan Payable to Jewish Federation of Cincinnati	Open

Date of Note	Maturity Date	Original Loan Amount	Interest Rate
Various	Various	18,000.	.00%

Security Provided by Borrower	Purpose of Loan
Unsecured	Working Capital

Relationship of Lender

Affiliated

Description of Consideration	FMV of Consideration	Balance Due
	0.	0.

Lender's Name	Terms of Repayment
Bank Installment Loan	Monthly

Date of Note	Maturity Date	Original Loan Amount	Interest Rate
Various	05/01/00	129,600.	9.50%

Security Provided by Borrower	Purpose of Loan
Assets of Borrower's	Working Capital

Relationship of Lender

none

Description of Consideration	FMV of Consideration	Balance Due
	0.	0.

Total included on Form 990, Part IV, line 64, Column B

Form 990 Part VIII - Relationship of Activities to Accomplishment of Exempt Purposes Statement 7

Line	Explanation of Relationship of Activities
93 & 103	Fees for a variety of programs for all ages. Activities for children,k and seniors, sport teams, preschool, and childcare. All programs further our tax exempt status
94	Membership dues are collected from individuals that participate and support the programs and activities which further our tax exempt purpose
101	Special events fundraising to benefit our purpose

Schedule A Statement Regarding Activities with Substantial Contributors, Trustees, Directors, Creators, Key Employees, Etc,. Part III, Line 2 Statement 8

See Section V

JEWISH COMMUNITY CENTER EIN 31-0536986
Form 990
Part V - List of Officers, Directors, Trustees and Key Employees 2002-2003

Note None of the individuals listed below receive compensation, benefits or expense reimbursement from the Jewish Community Center

Name	Address	City	Title
Scott Wolf	7024 Beechhollow	Cincinnati	President
Mark Newman	3883 Blackwood Court	Cincinnati	Vice-President
David Meisner	532 Chisholm Trail	Cincinnati	Vice-President
David Fox	9538 Benchmark Lane	Cincinnati	Treasurer
Ted Deutsch	7320 S Timberlane Drive	Cincinnati	Secretary
Simon Appatov	1969 Section Road	Cincinnati	Director
Brian Bortz	921 Riverview Place	Cincinnati	Director
Gittee Bortz	7325 Brookcrest Drive	Cincinnati	Director
Howard Brecher	8471 Weller Road	Cincinnati	Director
Trudy Weiss Craig	5 Harvard Drive	Ft Mitchell	Director
Leonard Eppel	1144 Ascot Drive	Maineville	Director
Evelyn Fisher	3543 Amberacres Drive #205	Cincinnati	Director
Pat Goldberg	3543 Amberacres Drive #305W	Cincinnati	Director
Russ Goldner	10272 Stablehand Drive	Cincinnati	Director
Ken Hiudt	3706 Fallen Tree	Cincinnati	Director
David Kaplan	16 Diplomat Drive	Cincinnati	Director
Rick Lefton	7870 Elbrecht Drive	Cincinnati	Director
Debbie Randman Loeb	9475 Benchmark Lane	Cincinnati	Director
Steve Messer	6690 W Beechlands Drive	Cincinnati	Director
Dennis Mitman	8531 Windy Hollow	Cincinnati	Director
Tom Ohren	7211 Winding Way	Cincinnati	Director
Harry Schneider	3153 S Farmcrest Drive	Cincinnati	Director
Mindy Seibert	4292 Peppermill Lane	Cincinnati	Director
Diane Slovin	11085 Sycamore Grove Lane	Cincinnati	Director
Alan Solomon	4490 Edenton Lane	Cincinnati	Director
Arlene Solomon	4214 Peppermill Lane	Cincinnati	Director
Mark Weisser	3727 Fallen Tree	Cincinnati	Director
Marc Wertheim	9240 Bluewing Terrace	Cincinnati	Director
Bruce Younger	2310 Royal Oak Court	Cincinnati	Director
Jeff Zipkin	6721 Glenacres Drive	Cincinnati	Director
Albert Fingerman	2200 Victory Pkwy #2006	Cincinnati	Honorary Board Member
Stanley Grad	1844 Greenbriar Place	Cincinnati	Honorary Board Member
Jeffrey Lazarus	2444 Madison Road #710	Cincinnati	Honorary Board Member
James Markley	9977 Knollbrook Terrace	Cincinnati	Honorary Board Member
David Alex	3517 Monteith Avenue	Cincinnati	Past President
Jack Goodwin	9043 E Kemper Road	Cincinnati	Past President
Bill E Katz	7425 E Aracoma Drive	Cincinnati	Past President
Scott Mattis	7540 Fernwood Drive	Cincinnati	Past President
Joel Moskowitz	9935 Giverny Blvd	Cincinnati	Past President
A J Randman	22 Fallen Branch	Cincinnati	Past President
Ron Rose	3515 Section Road	Cincinnati	Past President
Mildred Schwartz	1110 Springfield Pike #3	Cincinnati	Past President
Harry Sudman	8771 Tananger Woods Drive	Cincinnati	Past President
Victor Youkilis	2444 Madison Road #1006	Cincinnati	Past President
David Young	1254 Sweetwater Drive	Cincinnati	Past President

Jewish Community Center
990 Part IV Balance Sheets
Line 57 Land, Building, and Equiptment

31-0536986

	December 31, 2002							
	Cost				Accumlated Depreciation			
	Beg Balance	Additions	Disposals	End Balance	Beg Balance	Additions	Disposals	End Balance
Furniture and Fixtures	416,548	0	0	416,548	390 669	1,283	0	391,952
Equiptment	706,077	13,959	27 918	692,118	581 678	63,534	1,160	644,052
	1,122 625	13 959	27,918	1,108,666	972 347	64,817	1,160	1 036,004

- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension,** complete only **Part I** (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.

Type or print	Name of Exempt Organization		Employer identification number
	Jewish Community Center		31-0536986
File by the extended due date for filing the return See instructions	Number, street and room or suite no If a P O box, see instructions 7420 Montgomery Road		For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions Cincinnati, OH 45236		

Check type of return to be filed (File a separate application for each return)

[X] Form 990 [ ] Form 990-EZ [ ] Form 990 T (sec 401(a) or 408(a) trust) [ ] Form 1041 A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [ ] Form 990-PF [ ] Form 990 T (trust other than above) [ ] Form 4720 [ ] Form 6069

STOP Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868

- If the organization does **not** have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a **Group Return,** enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box ▶ [ ] If it is for **part** of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3 month extension of time until November 17, 2003

5 For calendar year 2002 , or other tax year beginning _____ and ending _____

6 If this tax year is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
Information from a third party not yet available

8a If this application is for Form 990 BL, 990 PF, 990 T 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions $

b If this application is for Form 990 PF, 990 T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 $

c **Balance Due** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions $ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ Title ▶ CPA Date ▶

Notice to Applicant - To Be Completed by the IRS

[ ] We **have** approved this application Please attach this form to the organization's return

[ ] We **have not** approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return

[ ] We **have not** approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting the 10-day grace period

[ ] We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested

[ ] Other _____

Director By _____ Date

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3 month extension returned to an address different than the one entered above

Type or print	
	Name Livingston, Solomon & Tipton, Inc.
	Number and street (include suite, room, or apt no) Or a P O box number 6310 East Kemper Road, Suite 250
223832 05 22 02	City or town, province or state, and country (including postal or ZIP code) Sharonville, Ohio 45241-2371