

<b>CHAR500 Online</b>  For new annual filings, and amendments	<b>Annual Filing for Charitable Organizations</b> New York State Office of the Attorney General Charities Bureau - Registration Section 28 Liberty Street New York, NY 10005 <a href="http://charitiesnys.com">charitiesnys.com</a>	<b>Open to Public Inspection</b>
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Filing Type:	<input checked="" type="radio"/> New Filing <input type="radio"/> Amendment	Filing Year: <u>2020</u>
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General Information		
Current Organization Name:	<u>BRONX HOUSE-EMANUEL CAMPS INC</u>	Updated Name: <u>N/A</u>
NY Registration Number:	<u>00-75-41</u>	Registration Category: <u>DUAL</u>
Organization Type:	<u>Corporation</u>	EIN: <u>131739934</u>
Current Fiscal Year End:	<u>12/31</u>	Updated Fiscal Year End: <u>10/31</u>
Organization Email:	<u>INFO@BHECAMP.COM</u>	Organization's Phone: <u>9146938952</u>
Tax Exempt Status:	<u>501(c)(3)</u>	Website: <u>www.bhecamp.org</u>
Organization Address		
Mailing Address	Principal Address	NY State Address
<u>PO Box 16 Copake NY 12516 UNITED STATES</u>	<u>PO Box 16 Copake NY 12516 UNITED STATES</u>	<u>NA</u>
Primary Contact Information		
First Name: <u>ADAM</u>	Last Name: <u>WEINSTEIN</u>	Title: <u>EXECUTIVE DIRECTOR</u>
Phone: <u>9146938952</u>	Email: <u>ADAM@BHECAMP.ORG</u>	
Organization Type		
Type of IRS document filed with IRS: <u>IRS990</u>	Organization Type: <u>Public</u>	
Third Party Preparer Information		
First Name: <u>Michael</u>	Last Name: <u>Beckman</u>	Title: <u>CPA</u>
Firm Name: <u>SJO Partners LLC</u>	Phone: <u>9736500327</u>	Email: <u>mbeckman@sjopartnersllc.com</u>
Third Party Address		
Street: <u>22 Candle Lane</u>		
City: <u>East Brunswick</u>	State: <u>NJ</u>	
Zip: <u>08816</u>	Country: <u>United States</u>	

## Registration Category

1. Does the organization conduct activity in New York State (other than soliciting) ? This may include, but is not limited to, maintaining an office, having employees or running a program.  
☒ Yes   ☐ No
2. Does the organization have assets in New York State?  
☒ Yes   ☐ No
3. Is the organization incorporated or formed in New York State?  
☐ Yes   ☐ No   N/A
4. Does the organization solicit, or plan to solicit or receive more than \$25,000 annually in total contributions from New York State residents, foundations, corporations, or government agencies?  
☒ Yes   ☐ No
5. Does the organization use a professional fundraiser or fundraising counsel?  
☐ Yes   ☒ No

Based on your responses to the above questions, this organization's registration category remains as DUAL

## Public Charity

1. Did the organization solicit or receive contributions during the fiscal year in New York State?  
☒ Yes   ☐ No
2. Was the organization required to submit a Schedule B to the IRS in this reporting period?  
☒ Yes   ☐ No
3. Organizations have two options, to submit a redacted Schedule B, or to enter the total New York State contributions in the fiscal year:  
☐ I would like to enter the total New York State Contributions ☒ I would like to submit a redacted Schedule B
4. Choose the total contributions in New York State this fiscal year:      N/A

## Annual Exemptions

1. Were the total contributions from New York State, including residents, foundations, government agencies, etc. under \$25,000 during the fiscal year?  
☐ Yes   ☒ No
2. Did the organization use a professional fundraiser or fundraising counsel during the fiscal year?  
☐ Yes   ☒ No
3. Were the organization's gross receipts under \$25,000 and the market value of its assets under \$25,000 during the fiscal year?  
☐ Yes   ☒ No

Based on your responses to annual exemption questions, this organization is required to file under DUAL during this fiscal year.

Financial Information

Type of IRS document filed with IRS

IRS990

Organization's total revenue:

4,546,402

Organization's total contributions:

1,935,197

Organization's total assets:

N/A

Organization's net assets:

5,096,564

Organization's total revenue and contributions:

N/A

Organization's total liabilities:

N/A

Organization's total assets/worth:

N/A

Organization's total income:

N/A

Was the organization required to submit a Schedule B to the IRS in this reporting period?

☐Yes ☐No ☐N/A

For the current filing year, does your organization plan to do any of the following with its Charities Bureau Registration?

☐Closing ☐Withdrawing ☐Dissolving ☒None

Is this your final filing with New York State? ☐Yes ☐No ☐N/A

Filing Information

Did the organization use a professional fundraiser or fundraising counsel to solicit contributions in New York State?

☐Yes ☒No

General Information	Description of Services	Description of Compensation
<div>Name of Firm: <u>N/A</u></div> <div>Type: <u>N/A</u>                      Reg Number: <u>N/A</u></div> <div>Contract Start: <u>N/A</u>              Contract End: <u>N/A</u></div> <div>Amount Paid: <u>N/A</u>                      Phone : <u>N/A</u></div> <div>Mailing Address: <u>N/A</u></div>	N / A	N / A
<div>Name of Firm: <u>N/A</u></div> <div>Type: <u>N/A</u>                      Registration ID: <u>N/A</u></div> <div>Contract Start: <u>N/A</u>              Contract End: <u>N/A</u></div> <div>Amount Paid: <u>N/A</u>                      Phone : <u>N/A</u></div> <div>Mailing Address: <u>N/A</u></div>	N / A	N / A
<div>Name of Firm: <u>N/A</u></div> <div>Type: <u>N/A</u>                      Registration ID: <u>N/A</u></div> <div>Contract Start: <u>N/A</u>              Contract End: <u>N/A</u></div> <div>Amount Paid: <u>N/A</u>                      Phone : <u>N/A</u></div> <div>Mailing Address: <u>N/A</u></div>	N / A	N / A

N/A

N/A

Did the organization receive government grants during this fiscal year?

☐ Yes ☒ No

Government Grant Agency	Grant Amount
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

## Documents

Attached organization's required documents:

- ☒ IRS document
- ☒ Certified Public Accountant's Audit Report
- ☐ Certified Public Accountant's Review Report
- ☐ Complete Certificate of Amendment or other document amending the name
- ☐ Schedule B
- ☒ Redacted Schedule B
- ☐ Other documents

## Signatures

*We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.*

Role	First Name	Last Name	Email
Executive Director	ADAM	WEINSTEIN	ADAM@BHECAMP.ORG
Treasurer	ERIC	SELLINGER	ESSELLINGER@GMAIL.COM

Signature of  
Executive Director

DocuSigned by:

ADAM WEINSTEIN

0047D6C887DF1408...

Date:

9/23/2022

Signature of  
Treasurer

DocuSigned by:

ERIC SELLINGER

A29CA20353E64E9

Date:

9/23/2022

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 private foundations)

OMB No. 1545-0047

**2020**Open to Public  
Inspection

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**A** For the 2020 calendar year, or tax year beginning **NOV 1, 2020** and ending **OCT 31, 2021****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**BRONX HOUSE EMANUEL CAMPS, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

**PO BOX 16**

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

**COPAKE, NY 12516****F** Name and address of principal officer: **ADAM WEINSTEIN****PO BOX 16, COPAKE, NY 12516****D** Employer identification number**13-1739934****E** Telephone number**(914) 693-8952****G** Gross receipts \$ **4,546,402.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.BHECAMP.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1935** **M** State of legal domicile: **NY****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>OPERATING AS "BERKSHIRE HILLS EISENBERG CAMP", THE ORGANIZATION' MISSION IS TO ENHANCE CAMPER</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>13</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>13</b>
	<b>5</b>	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	<b>5</b>	<b>51</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>15</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> <b>1,080,554.</b>	<b>Current Year</b> <b>1,935,197.</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>329,077.</b>	<b>2,411,362.</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>0.</b>	<b>2,412.</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>152,400.</b>	<b>197,431.</b>
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,562,031.</b>	<b>4,546,402.</b>
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>	<b>0.</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>893,035.</b>	<b>1,433,364.</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>23,854.</b>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>623,877.</b>	<b>1,310,041.</b>
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,516,912.</b>	<b>2,743,405.</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>45,119.</b>	<b>1,802,997.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>4,054,582.</b>	<b>End of Year</b> <b>5,418,529.</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>761,015.</b>	<b>321,965.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>3,293,567.</b>	<b>5,096,564.</b>

**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.

<b>Sign Here</b>	Signature of officer		Date	
	<b>ADAM WEINSTEIN, EXECUTIVE DIRECTOR</b>			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed PTIN
	<b>MICHAEL S. BECKMAN</b>	<b>MICHAEL S. BECKMAN</b>		<b>P01227103</b>
	Firm's name ▶ <b>SJO PARTNERS</b>	Firm's EIN ▶ <b>82-4161831</b>		
	Firm's address ▶ <b>22 CANDLE LANE</b>		Phone no. (973) <b>650-0327</b>	
	<b>EAST BRUNSWICK, NJ 08816</b>			

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

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BRONX HOUSE EMANUEL CAMPS, INC.

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**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒ X

- 1** Briefly describe the organization's mission:  
**OPERATING AS "BERKSHIRE HILLS EISENBERG CAMP", THE ORGANIZATION'S MISSION IS TO ENHANCE CAMPER PERSONAL DEVELOPMENT THROUGH ITS PROGRAMS CONDUCTED IN NATURE'S SETTING AND EMPHASIZING JEWISH VALUES. THE ORGANIZATION FULFILLS ITS THROUGH THE WISDOM OF JEWISH TEACHING AND**
- 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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 2,089,255. including grants of \$ ) (Revenue \$ )  
**SUMMER CAMP - A CO-ED RESIDENTIAL SUMMER CAMP THAT SERVES CHILDREN AGES 7 TO 16. THE PROGRAM TEACHES, THROUGH THE WISDOM OF JEWISH VALUES AND THE EXPERIENCE OF GROUP LIVING, RESPECT, GIVING BACK, COMMUNITY, AND CHARITY. ALTHOUGH THE PROGRAM STRIVES TO REFLECT JEWISH VALUES, CHILDREN OF ALL FAITHS ARE WELCOME AS CAMPERS. THE SUMMER CAMP PROGRAM WELCOMED 385 ATTENDEES FOR THE SUMMER OF 2021.**
- 4b** (Code: ) (Expenses \$ 225,750. including grants of \$ ) (Revenue \$ )  
**RETREATS - THE ORGANIZATION PARTNERS WITH A VARIETY OF RELIGIOUS AND EDUCATIONAL GROUPS TO ACCOMMODATE EDUCATIONAL AND SPIRITUAL GROWTH RETREATS WHICH SERVED 680 ATTENDEES DURING THE FISCAL YEAR ENDED OCTOBER 31, 2021.**
- 4c** (Code: ) (Expenses \$ 236,533. including grants of \$ ) (Revenue \$ )  
**CULINARY CAMP OFFERS CULINARY SKILLS WHILE BUILDING A STRONG POSITIVE COMMUNITY. THIS PROGRAM BRINGS CHILDREN CONFIDENT IN THE KITCHEN, MORE INDEPENDENT AND CONNECT TO A NEW GROUP OF FRIENDS. THE CULINARY CAMP PROGRAM WELCOMED 58 ATTENDEES FOR THE SUMMER OF 2021.**
- 4d** Other program services (Describe on Schedule O.)  
 (Expenses \$ including grants of \$ ) (Revenue \$ )
- 4e** Total program service expenses **2,551,538.**

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BRONX HOUSE EMANUEL CAMPS, INC.

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**Part IV Checklist of Required Schedules**

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

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BRONX HOUSE EMANUEL CAMPS, INC.

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
<b>23</b> 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	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
<b>b</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		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
<b>b</b> A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> 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		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
<b>37</b> 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		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	



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**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
<b>2a</b> 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		
<b>2a</b> 51		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b> X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b> 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)?	<b>4a</b>	X
<b>b</b> If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b> 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 as charitable contributions?	<b>6a</b>	X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> 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?	<b>7a</b>	X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders	<b>11a</b>	
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state?	<b>13a</b>	
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<b>15</b>	X
If "Yes," see instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	<b>16</b>	X
If "Yes," complete Form 4720, Schedule O.		

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**Part VI 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 on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	13			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent		13		
<b>2</b> 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?				X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?				X
<b>6</b> Did the organization have members or stockholders?				X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?			X	
<b>b</b> Each committee with authority to act on behalf of the governing body?			X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?		X
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b> Did the organization have a written whistleblower policy?	X	
<b>14</b> Did the organization have a written document retention and destruction policy?	X	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	X	
<b>b</b> Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **NY**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records **ADAM WEINSTEIN - 9142979217**  
**PO BOX 16, COPAKE, NY 12516**

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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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	Former			
(1) ADAM N WEINSTEIN EXECUTIVE DIRECTOR	40.00 0.00				X			229,311.	0.	21,009.
(2) ARTHUR BERG DIRECTOR	3.00 0.00	X						0.	0.	0.
(3) WARREN EISENBERG VICE PRESIDENT	3.00 0.00	X		X				0.	0.	0.
(4) JEFFERY WOLF DIRECTOR	3.00 0.00	X						0.	0.	0.
(5) PERRY TISCHLER PRESIDENT	3.00 0.00	X		X				0.	0.	0.
(6) HOLLY HYMAN SECRETARY	3.00 0.00	X		X				0.	0.	0.
(7) MITCH KAHN DIRECTOR	3.00 0.00	X						0.	0.	0.
(8) MICHAEL B HOFFMAN DIRECTOR	3.00 0.00	X						0.	0.	0.
(9) ALEX GABAY DIRECTOR	3.00 0.00	X						0.	0.	0.
(10) BERNARD ROBERTS DIRECTOR	3.00 0.00	X						0.	0.	0.
(11) LEE GOLDBERG DIRECTOR	3.00 0.00	X						0.	0.	0.
(12) LEONARD MALTER DIRECTOR	3.00 0.00	X						0.	0.	0.
(13) LAURA SACHAR DIRECTOR	3.00 0.00	X						0.	0.	0.
(14) MICHAEL LOEB TREASURER	3.00 0.00	X		X				0.	0.	0.



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**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>				
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	1,935,197.			
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h Total.</b> Add lines 1a-1f		1,935,197.			
<b>Program Service Revenue</b>	<b>2 a</b> <b>CAMP ENROLLMENT FEES, CAMPER FEES AND OTHER</b>	<b>Business Code</b>	900099	2,259,501.	2,259,501.	
	<b>b</b>		900099	151,861.	151,861.	
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f		2,411,362.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			2,412.		2,412.
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real (ii) Personal			
	<b>b</b> Less: rental expenses	<b>6b</b>				
	<b>c</b> Rental income or (loss)	<b>6c</b>				
	<b>d</b> Net rental income or (loss)					
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities (ii) Other			
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>				
	<b>c</b> Gain or (loss)	<b>7c</b>				
	<b>d</b> Net gain or (loss)					
	<b>8 a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>				
	<b>b</b> Less: direct expenses	<b>8b</b>				
	<b>c</b> Net income or (loss) from fundraising events					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>				
<b>b</b> Less: direct expenses	<b>9b</b>					
<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>					
<b>b</b> Less: cost of goods sold	<b>10b</b>					
<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	<b>11 a</b> <b>NET INVESTMENT RETURN</b>	<b>Business Code</b>		197,431.		197,431.
	<b>b</b>					
	<b>c</b>					
	<b>d</b> All other revenue					
	<b>e Total.</b> Add lines 11a-11d			197,431.		
<b>12 Total revenue.</b> See instructions			4,546,402.	2,411,362.	0.	199,843.

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**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	258,663.	224,332.	29,401.	4,930.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	985,502.	933,794.	48,034.	3,674.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	118,167.	111,095.	6,340.	732.
<b>10</b> Payroll taxes	71,032.	61,415.	6,912.	2,705.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	30,982.	12,071.	18,911.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
<b>12</b> Advertising and promotion	49,809.	43,990.		5,819.
<b>13</b> Office expenses	5,893.	2,123.	3,394.	376.
<b>14</b> Information technology	29,885.	24,977.	1,247.	3,661.
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel	73,730.	73,077.	431.	222.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	151,806.	151,806.		
<b>23</b> Insurance	76,078.	40,676.	33,667.	1,735.
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>CAMP SUPPLIES</b>	361,626.	361,626.		
<b>b</b> <b>CAMPER PROGRAMS AND ENT</b>	281,125.	279,150.	1,975.	
<b>c</b> <b>REPAIRS AND MAINTENANCE</b>	125,055.	125,055.		
<b>d</b> <b>CAMP UTILITIES</b>	63,186.	46,006.	17,180.	
<b>e</b> All other expenses	60,866.	60,345.	521.	
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	2,743,405.	2,551,538.	168,013.	23,854.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

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**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	1,868,736.	<b>1</b>	2,826,121.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	11,092.	<b>3</b>	8,003.
	<b>4</b> Accounts receivable, net .....	7,043.	<b>4</b>	803.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	113,597.	<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 2,329,370.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 729,113.	<b>10c</b>	1,600,257.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	753,387.	<b>12</b>	950,818.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	0.	<b>15</b>	32,527.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	4,054,582.	<b>16</b>	5,418,529.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	136,627.	<b>17</b>	100,313.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	624,388.	<b>19</b>	221,652.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	761,015.	<b>26</b>	321,965.
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>		
<b>27</b> Net assets without donor restrictions .....		3,106,567.	<b>27</b>	4,809,564.
<b>28</b> Net assets with donor restrictions .....		187,000.	<b>28</b>	287,000.
<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
<b>29</b> Capital stock or trust principal, or current funds .....			<b>29</b>	
<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....			<b>30</b>	
<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....			<b>31</b>	
<b>32</b> <b>Total net assets or fund balances</b> .....		3,293,567.	<b>32</b>	5,096,564.
<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....		4,054,582.	<b>33</b>	5,418,529.

Form 990 (2020)

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**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	4,546,402.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	2,743,405.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	1,802,997.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	3,293,567.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	5,096,564.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b> Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b> 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 on Schedule O.	X	
<b>3a</b> 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? _____		X
<b>b</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 on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2020)





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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					<b>12</b>	
<b>13 First 5 years.</b> 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 <b>stop here</b> ..... ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)).....	<b>14</b>	%
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14 .....	<b>15</b>	%
<b>16a 33 1/3% support test - 2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ..... ▶ <input type="checkbox"/>		
<b>b 33 1/3% support test - 2019.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization ..... ▶ <input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2020.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ▶ <input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2019.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> 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"/>		

Schedule A (Form 990 or 990-EZ) 2020

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	456,240.	479,779.	864,614.	1,232,954.	1,935,197.	4,968,784.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....	2,103,938.	2,661,341.	3,083,027.	329,077.	2,411,362.	10,588,745.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....	2,560,178.	3,141,120.	3,947,641.	1,562,031.	4,346,559.	15,557,529.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						0.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						0.
<b>c</b> Add lines 7a and 7b .....						0.
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						15,557,529.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>9</b> Amounts from line 6 .....	2,560,178.	3,141,120.	3,947,641.	1,562,031.	4,346,559.	15,557,529.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	71,131.	9,874.	69,430.		199,843.	350,278.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....	71,131.	9,874.	69,430.		199,843.	350,278.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....	2,631,309.	3,150,994.	4,017,071.	1,562,031.	4,546,402.	15,907,807.

**14 First 5 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** ..... ☐

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	97.80 %
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15 .....	<b>16</b>	97.79 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	2.20 %
<b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17 .....	<b>18</b>	1.13 %

**19a 33 1/3% support tests - 2020.** 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 - 2019.** If the organization did not check a box on line 14 or line 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 Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described in line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		Yes	No
<b>2a</b>			
<b>b</b> Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI</b> .			
<b>3a</b>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.			
<b>3b</b>			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

  

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d.	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by 0.035.	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		

  

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>		
<b>2</b> Enter 0.85 of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		
<b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990 or 990-EZ) 2020

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b> Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>	
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>	
<b>7</b> <b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>	
<b>9</b> Distributable amount for 2020 from Section C, line 6	<b>9</b>	
<b>10</b> Line 8 amount divided by line 9 amount	<b>10</b>	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2020</b>	<b>(iii) Distributable Amount for 2020</b>
<b>1</b> Distributable amount for 2020 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2020			
<b>a</b> From 2015			
<b>b</b> From 2016			
<b>c</b> From 2017			
<b>d</b> From 2018			
<b>e</b> From 2019			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2020 distributable amount			
<b>i</b> Carryover from 2015 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2020 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2020 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2016			
<b>b</b> Excess from 2017			
<b>c</b> Excess from 2018			
<b>d</b> Excess from 2019			
<b>e</b> Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

Part VI

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

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**SCHEDULE D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**Open to Public  
Inspection

Name of the organization

BRONX HOUSE EMANUEL CAMPS, INC.

Employer identification number

13-1739934

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can 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? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

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

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ 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 Tax 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 7/25/06, and not on a historic structure listed in the National Register .....	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 easements it holds? ☐ Yes ☐ No

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, 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) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ .....

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

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

Schedule D (Form 990) 2020

032051 12-01-20

Schedule D (Form 990) 2020

BRONX HOUSE EMANUEL CAMPS, INC.

13-1739934 Page 2

**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 make significant use of its collection items (check all that apply):

a ☐ Public exhibitiond ☐ Loan or exchange programb ☐ Scholarly researche ☐ 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 XIII.

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 the organization answered "Yes" on 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 XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" on 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	187,000.	198,213.	297,000.	362,000.	312,000.
b Contributions	100,000.		11,213.	10,000.	50,000.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs		11,213.	110,000.	75,000.	
f Administrative expenses					
g End of year balance	287,000.	187,000.	198,213.	297,000.	362,000.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ 100.0000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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)		X
3a(ii)		X
3b		

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

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		101,684.	43,315.	58,369.
c Leasehold improvements				
d Equipment		161,816.	73,675.	88,141.
e Other		2,063,914.	610,167.	1,453,747.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,600,257.

Schedule D (Form 990) 2020

Schedule D (Form 990) 2020

BRONX HOUSE EMANUEL CAMPS, INC.

13-1739934 Page 3

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....	950,818.	END-OF-YEAR MARKET VALUE
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	950,818.	

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☒

Schedule D (Form 990) 2020

Schedule D (Form 990) 2020

BRONX HOUSE EMANUEL CAMPS, INC.

13-1739934 Page 4

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	4,546,402.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	4,546,402.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	4,546,402.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	2,743,405.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	2,743,405.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	2,743,405.

**Part XIII Supplemental Information.**

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4:**

THE EISENBERG FUND - TO BE USED FOR SPECIFIED CAPITAL IMPROVEMENTS AND PROJECTS

**PART X, LINE 2:**

THE ORGANIZATION IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND QUALIFIES FOR THE CHARITABLE CONTRIBUTION DEDUCTION. THE ORGANIZATION ACCOUNTS FOR UNCERTAINTY IN INCOME TAXES BY USING A RECOGNITION THRESHOLD OF MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION BY THE APPROPRIATE TAXING AUTHORITY. MEASUREMENT OF THE TAX UNCERTAINTY OCCURS IF THE RECOGNITION THRESHOLD IS MET. MANAGEMENT HAS DETERMINED THAT THERE WERE NO TAX

**Part XIII** Supplemental Information *(continued)*

UNCERTAINTIES THAT MET THE RECOGNITION THRESHOLD AT THE STATEMENT OF FINANCIAL POSITION DATES AND NO INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS HAVE BEEN RECOGNIZED IN THE ORGANIZATION'S FINANCIAL STATEMENTS. THE ORGANIZATION TIMELY FILES FEDERAL FORM 990 ANNUALLY AND NEW YORK CHAR STATE ANNUAL REGISTRATION AS REQUIRED. THE ORGANIZATION HAS NO OPEN FILING YEARS PRIOR TO OCTOBER 31, 2018. NO RETURNS OR REGISTRATIONS ARE PRESENTLY UNDER EXAMINATION BY THE RELEVANT AUTHORITIES.

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**SCHEDULE J  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**Open to Public  
Inspection

Name of the organization

BRONX HOUSE EMANUEL CAMPS, INC.

Employer identification number

13-1739934

**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.☐ First-class or charter travel☐ Housing allowance or residence for personal use☐ Travel for companions☐ Payments for business use of personal residence☐ Tax indemnification and gross-up payments☐ Health or social club dues or initiation fees☐ Discretionary spending account☐ Personal services (such as maid, chauffeur, chef)**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.☐ Compensation committee☐ Written employment contract☐ Independent compensation consultant☐ Compensation survey or study☐ Form 990 of other organizations☐ Approval by the board or compensation committee**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:**a** Receive a severance payment or change-of-control payment?**b** Participate in or receive payment from a supplemental nonqualified retirement plan?**c** Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.****5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:**a** The organization?**b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:**a** The organization?**b** Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2020

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

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

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

[illegible]

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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**SCHEDULE O**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**Open to Public  
Inspection

Name of the organization

BRONX HOUSE EMANUEL CAMPS, INC.

Employer identification number

13-1739934

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PERSONAL DEVELOPMENT THROUGH ITS PROGRAMS CONDUCTED IN NATURE'S SETTING  
AND EMPHASIZING JEWISH VALUES. THE ORGANIZATION FULFILLS ITS THROUGH  
THE WISDOM OF JEWISH TEACHING AND THE EXPERIENCE OF GROUP LIVING TO  
BUILD A COMMUNITY THAT REFLECTS JEWISH VALUES, BUT WELCOMES PERSONS OF  
ALL FAITHS AS CAMPERS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE EXPERIENCE OF GROUP LIVING TO BUILD A COMMUNITY THAT REFLECTS  
JEWISH VALUES, BUT WELCOMES PERSONS OF ALL FAITHS AS CAMPERS.

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

A DRAFT OF FORM 990 IS PROVIDED TO ALL THE BOARD OF TRUSTEES FOR REVIEW AND  
COMMENT BEFORE FILING.

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

EVERY TRUSTEE SUBMITS A WRITTEN CONFIRMATION DISCLOSING CONFLICTS OR LACK  
THEREOF ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15:

UPON HIRE, COMPENSATION OF THE EXECUTIVE DIRECTOR WAS APPROVED BY THE  
FINANCE COMMITTEE FOR AN AMOUNT DEEMED COMPARABLE WITHIN THE INDUSTRY AND  
COMMENSURATE WITH EXPERIENCE. SUBSEQUENT INCREASES ARE DECIDED ON AND  
APPROVED BY THE COMMITTEE FOR REASONABLE COST OF LIVING INCREASES IN THE  
GEOGRAPHIC AREA AND WITHIN THE CONFINES OF THE ORGANIZATION'S OPERATING  
BUDGET.

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization

BRONX HOUSE EMANUEL CAMPS, INC.

Employer identification number

13-1739934

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

ALL DOCUMENTS ARE AVAILABLE UPON WRITTEN REQUEST

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## 2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
1	CONCRETE	03/16/21	SL	10.00		16	1,746.				1,746.			102.	102.
2	DIRECTOR'S HOUSE ROOF	02/16/18	SL	20.00		16	7,100.				7,100.	888.		355.	1,243.
3	REC HALL GLASS	04/16/18	SL	15.00		16	23,260.				23,260.	3,877.		1,551.	5,428.
6	TEL AVIV ROOF	02/12/18	SL	20.00		16	17,700.				17,700.	2,213.		885.	3,098.
7	A&C FENCE	11/14/17	SL	15.00		16	13,025.				13,025.	2,171.		868.	3,039.
20	BAY HORSE SHEDS	06/30/18	SL	10.00		16	3,029.				3,029.	757.		303.	1,060.
47	LUMBER- ARTS & CRAFTS BUILDING	10/12/12	SL	7.00		16	1,459.				1,459.	1,980.		0.	1,980.
48	WHITE HOUSE AND SHOWER HOUSE AREAS- BUILDING DEMO	10/19/12	SL	10.00		16	14,015.				14,015.	13,314.		701.	14,015.
54	RESHINGLED ROOF	04/16/13	SL	10.00		16	5,550.				5,550.	4,718.		555.	5,273.
75	SHOWER HOUSSE DEMO, DRAINAGE AND ROAD WORK	09/25/14	SL	7.00		16	7,500.				7,500.	8,036.		0.	8,036.
138	GREENHOUSE- LOS ANDES	09/29/21	SL	15.00		16	7,300.				7,300.			41.	41.
	* 990 PAGE 10 TOTAL BUILDINGS						101,684.				101,684.	37,954.		5,361.	43,315.
	FURNITURE & FIXTURES														
5	GYM DOORS	09/03/18	SL	10.00		16	5,109.				5,109.	1,277.		511.	1,788.
8	ROPES COURSE DEPOSIT	03/13/18	SL	15.00		16	7,100.				7,100.	1,183.		473.	1,656.
9	INFLATABLES	03/15/18	SL	5.00		16	6,421.				6,421.	3,211.		1,284.	4,495.
10	PADDLE BOARDS	04/15/18	SL	5.00		16	5,220.				5,220.	2,610.		1,044.	3,654.

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11	POOL LIGHTING	04/26/18	SL	10.00		16	2,000.				2,000.	500.		200.	700.
12	POOL CONCRETE	04/30/18	SL	20.00		16	18,200.				18,200.	2,275.		910.	3,185.
13	BASKETBALL HOOPS	05/07/18	SL	10.00		16	1,980.				1,980.	495.		198.	693.
14	SOFTBALL FIELD	06/12/18	SL	5.00		16	3,000.				3,000.	1,500.		600.	2,100.
15	BASEBALL SHED	06/21/18	SL	5.00		16	1,137.				1,137.	569.		227.	796.
16	BASKETBALL COURT	06/26/18	SL	10.00		16	4,800.				4,800.	1,200.		480.	1,680.
17	POOL AREA	06/26/18	SL	5.00		16	650.				650.	325.		130.	455.
18	POOL FENCE	06/26/18	SL	15.00		16	13,350.				13,350.	2,225.		890.	3,115.
19	BATTING CAGES	06/26/18	SL	5.00		16	65.				65.	33.		13.	46.
21	BASEBALL FIELD	07/02/18	SL	5.00		16	1,238.				1,238.	619.		248.	867.
22	FOLDING PARTITIONS	07/05/18	SL	10.00		16	3,850.				3,850.	963.		385.	1,348.
23	WALMART WOOD CHIPS	08/02/18	SL	3.00		16	293.				293.	244.		49.	293.
24	PARTAC PEAT CORP- SOFTBALL FIELD	08/02/18	SL	3.00		16	533.				533.	444.		89.	533.
25	LOW ROPES COURSE	08/12/18	SL	15.00		16	5,498.				5,498.	916.		367.	1,283.
26	POOL CANOPIES	08/25/18	SL	5.00		16	8,847.				8,847.	4,424.		1,769.	6,193.
27	EDELMAN EXCAVATING	09/27/18	SL	5.00		16	3,400.				3,400.	1,700.		680.	2,380.
29	JERUSALEM LIBRARY FURNITURE	10/26/18	SL	5.00		16	5,409.				5,409.	2,705.		1,082.	3,787.
30	COSTCO SHADE CANOPIES	10/30/18	SL	5.00		16	3,809.				3,809.	1,905.		762.	2,667.

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37	NEW UTILITY POLE	03/29/12	SL	10.00		16	1,900.				1,900.	1,805.		95.	1,900.
38	A/C FOR STAFF HOUSE BATHROOM	04/22/12	SL	7.00		16	3,600.				3,600.	4,886.		0.	4,886.
39	AVC CHAISE LOUNGES	05/23/12	SL	7.00		16	6,064.				6,064.	8,230.		0.	8,230.
40	MADSEN OVERHEAD DOORS	05/30/12	SL	7.00		16	1,189.				1,189.	1,614.		0.	1,614.
43	GAGA BALL PITS	06/08/12	SL	10.00		16	1,100.				1,100.	1,045.		55.	1,100.
44	CAMP OFFICE FURNITURE	07/05/12	SL	7.00		16	1,346.				1,346.	1,827.		0.	1,827.
45	A/C UNITS	09/02/12	SL	7.00		16	2,585.				2,585.	3,508.		0.	3,508.
46	ROPES COURSE INSPECTION	09/13/12	SL	10.00		16	1,937.				1,937.	1,840.		97.	1,937.
49	ELECTRICAL POLE TO SENIOR UNIT	11/22/12	SL	7.00		16	9,266.				9,266.	11,252.		0.	11,252.
52	ROPES COURSE PAYMENTS	01/29/13	SL	10.00		16	18,500.				18,500.	15,725.		1,850.	17,575.
56	ROPES COURSE SUPPLIES	06/05/13	SL	10.00		16	11,475.				11,475.	9,754.		1,148.	10,902.
57	ZIPLINE	06/15/13	SL	10.00		16	10,000.				10,000.	8,500.		1,000.	9,500.
58	GROUND WORK-ZIPLINE	07/11/13	SL	5.00		16	1,050.				1,050.	1,785.		0.	1,785.
60	ROPES COURSE AND ZIPLINE BALANCES	10/24/13	SL	10.00		16	10,332.				10,332.	8,782.		1,033.	9,815.
61	ACTION TOWER BRIDGE RAMP-NEW WATERFRONT	03/17/14	SL	10.00		16	11,905.				11,905.	8,929.		1,191.	10,120.
62	SWING- NEW WATERFRONT	03/18/14	SL	7.00		16	2,621.				2,621.	2,808.		0.	2,808.
63	DOCKS BALANCE AND INSTALLATION- NEW WATERFRONT	03/28/14	SL	15.00		16	60,507.				60,507.	30,254.		4,034.	34,288.
66	BEACH INSTALLATION	06/05/14	SL	10.00		16	7,500.				7,500.	5,625.		750.	6,375.

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67	A/C UNIT- ALUMNI HALL	06/08/14	SL	7.00		16	3,850.				3,850.	4,125.		0.	4,125.
68	SOCCER GOAL	06/16/14	SL	10.00		16	1,149.				1,149.	862.		115.	977.
69	REPLACE TWO POLES, NEW TRIPLEX, LIGHTS	06/17/14	SL	7.00		16	2,000.				2,000.	2,143.		0.	2,143.
71	GARDEN FENCE	06/27/14	SL	15.00		16	4,450.				4,450.	2,225.		297.	2,522.
77	BEACH UPGRADE WORK	10/31/14	SL	10.00		16	4,655.				4,655.	3,491.		466.	3,957.
112	CULINARY EQUIPMENT	07/20/20	SL	5.00		16	2,153.				2,153.	215.		431.	646.
114	FURNITURE	03/24/21	SL	7.00		16	20,191.				20,191.			1,683.	1,683.
115	PICNIC TABLES- LYDON	04/02/21	SL	7.00		16	31,500.				31,500.			2,625.	2,625.
116	TENT	04/07/21	SL	7.00		16	23,342.				23,342.			1,945.	1,945.
117	TENT	04/28/21	SL	7.00		16	25,300.				25,300.			1,807.	1,807.
119	FURNITURE	06/22/21	SL	7.00		16	2,697.				2,697.			128.	128.
120	PORTAPOTTY	06/27/21	SL	7.00		16	774.				774.			37.	37.
123	INFLATABLES- HIGH ROLLER AND SPRINGBOARD	10/15/21	SL	7.00		16	22,505.				22,505.			268.	268.
131	NEW FURNITURE	09/23/21	SL	7.00		16	21,669.				21,669.			258.	258.
141	FURNITURE	10/31/21	SL	7.00		16	48,445.				48,445.			0.	
145	AIR CONDITIONER	05/17/21	SL	7.00		16	8,256.				8,256.			491.	491.
147	SHELVING	06/18/21	SL	7.00		16	1,242.				1,242.			59.	59.
149	FURNITURE	07/20/21	SL	7.00		16	2,899.				2,899.			104.	104.

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	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES						491,863.				491,863.	172,553.		34,358.	206,911.
	MACHINERY & EQUIPMENT														
4	OVENS	04/19/18	SL	10.00		16	1,454.				1,454.	363.		145.	508.
28	COOKING CENTER	10/22/18	SL	5.00		16	2,257.				2,257.	1,129.		451.	1,580.
31	ROGER AND SONS TOASTERS	05/15/18	SL	5.00		16	2,774.				2,774.	1,387.		555.	1,942.
32	WALMART COMPUTERS	05/15/18	SL	5.00		16	1,590.				1,590.	795.		318.	1,113.
33	BOSE SPEAKERS	06/30/18	SL	5.00		16	1,449.				1,449.	725.		290.	1,015.
34	REACH IN FRIDGE	08/20/18	SL	5.00		16	4,866.				4,866.	2,433.		973.	3,406.
35	COMBI OVENS	10/25/18	SL	10.00		16	72,886.				72,886.	18,222.		7,289.	25,511.
36	FLOOR MIXER	10/30/18	SL	10.00		16	9,167.				9,167.	2,292.		917.	3,209.
55	AVC DISHWASHER	05/21/13	SL	5.00		16	14,972.				14,972.	25,452.		0.	25,452.
65	WATER HEATER- TEL AVIV CABIN	05/11/14	SL	7.00		16	1,650.				1,650.	1,768.		0.	1,768.
76	OVEN	10/15/14	SL	10.00		16	5,289.				5,289.	3,967.		529.	4,496.
79	OVENS	11/11/19	SL	10.00		16	4,039.				4,039.	202.		404.	606.
90	A/C- DANZ	08/04/20	SL	10.00		16	170.				170.	9.		17.	26.
105	DISHWASHER REPAIR	09/07/20	SL	5.00		16	1,263.				1,263.	126.		253.	379.
110	WATER HEATER	04/08/20	SL	10.00		16	1,816.				1,816.	91.		182.	273.
118	HAND WASHING STATION	06/18/21	SL	7.00		16	1,265.				1,265.			60.	60.

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121	PORTABLE SINKS	07/04/21	SL	7.00		16	877.				877.			42.	42.
122	SINKS	08/30/21	SL	7.00		16	989.				989.			24.	24.
139	COMBI OVEN	10/01/21	SL	5.00		16	570.				570.			10.	10.
142	AIR CONDITIONER	03/16/21	SL	7.00		16	7,972.				7,972.			664.	664.
144	WATER HEATER	04/28/21	SL	7.00		16	1,308.				1,308.			93.	93.
146	ICE MACHINE	06/15/21	SL	7.00		16	4,780.				4,780.			285.	285.
148	KIDS KITCHEN SINK	06/18/21	SL	7.00		16	2,499.				2,499.			119.	119.
150	HVAC	08/13/21	SL	7.00		16	9,414.				9,414.			336.	336.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						155,316.				155,316.	58,961.		13,956.	72,917.
	TRANSPORTATION EQUIPMENT														
143	VAN	04/12/21	SL	5.00		16	6,500.				6,500.			758.	758.
	* 990 PAGE 10 TOTAL TRANSPORTATION EQUIPMENT						6,500.				6,500.	0.		758.	758.
	OTHER														
41	IMPROVEMENT- PAINTING	06/05/12	SL	10.00		16	8,602.				8,602.	8,172.		430.	8,602.
42	IMPROVEMENT- PAINTING	06/05/12	SL	10.00		16	20,240.				20,240.	19,228.		1,012.	20,240.
50	ELECTRIC SERVICE	11/28/12	SL	7.00		16	1,110.				1,110.	1,348.		0.	1,348.
51	ELECTRIC WORK TO SENIOR UNIT	12/18/12	SL	7.00		16	2,102.				2,102.	2,553.		0.	2,553.
53	ELECTRIC WORK- ARTS & CRAFTS BUILDING	03/03/13	SL	7.00		16	5,135.				5,135.	6,235.		0.	6,235.

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59	AVC DISHWASHER INSTALLATION	07/25/13	SL	5.00		16	1,250.				1,250.	2,125.		0.	2,125.
64	MOWER DECK INSTALLATION	04/01/14	SL	7.00		16	449.				449.	481.		0.	481.
70	KICKOFF DEPOSIT FOR NEW BHEC WEBSITE	06/17/14	SL	5.00		16	13,000.				13,000.	19,500.		0.	19,500.
72	NEW KITCHEN- ALUMNI HALL	07/23/14	SL	10.00		16	3,000.				3,000.	2,250.		300.	2,550.
73	INITIAL SURVERY- ALUMNI HALL AND SHOWER BUILDING	07/31/14	SL	5.00		16	1,075.				1,075.	1,612.		0.	1,612.
74	SURVERY- ALUMNI HALL AND SHOWER BUILDING	08/29/14	SL	5.00		16	9,652.				9,652.	14,478.		0.	14,478.
80	BUILDING SUPPLIES- ED HERRINGTON	11/27/19	SL	10.00		16	2,213.				2,213.	111.		221.	332.
81	BUILDING SUPPLIES- ED HERRINGTON	12/27/19	SL	10.00		16	738.				738.	37.		74.	111.
82	BUILDING SUPPLIES- ED HERRINGTON	01/27/20	SL	10.00		16	1,239.				1,239.	62.		124.	186.
83	BUILDING SUPPLIES- LOWES	02/17/20	SL	10.00		16	723.				723.	36.		72.	108.
84	BUILDING SUPPLIES- ED HERRINGTON	03/27/20	SL	10.00		16	428.				428.	21.		43.	64.
85	CULINARY STUDIO PLUMBING- RJ SCHWARZE	04/01/20	SL	10.00		16	3,100.				3,100.	155.		310.	465.
86	GAS PLUMBING- SUBURBAN PROPANE	04/21/20	SL	10.00		16	1,859.				1,859.	93.		186.	279.
87	BUILDING SUPPLIES- ED HERRINGTON	04/27/20	SL	10.00		16	224.				224.	11.		22.	33.
88	CULINARY STUDIO PLUMBING- RJ SCHWARZE	04/30/20	SL	10.00		16	3,100.				3,100.	155.		310.	465.
89	PLUMBING- RJ SCHWARZE	06/01/20	SL	10.00		16	2,900.				2,900.	145.		290.	435.
91	BUNK RENOVATIONS- LYDON	11/03/19	SL	10.00		16	35,000.				35,000.	1,750.		3,500.	5,250.
92	BUNK RENOVATIONS- ED HERRINGTON	11/27/19	SL	10.00		16	821.				821.	41.		82.	123.

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93	BUNK RENOVATIONS- LYDON	02/26/20	SL	10.00		16	20,000.				20,000.	1,000.		2,000.	3,000.
94	BUNK RENOVATIONS- LOWES	06/08/20	SL	10.00		16	2,371.				2,371.	119.		237.	356.
95	BUNK RENOVATIONS- LUMBER	06/12/20	SL	10.00		16	19.				19.	1.		2.	3.
96	BUNK RENOVATIONS- LYDON	06/16/20	SL	10.00		16	34,000.				34,000.	1,700.		3,400.	5,100.
97	BUNK RENOVATIONS- ED HERRINGTON	06/27/20	SL	10.00		16	308.				308.	15.		31.	46.
98	BUNK RENOVATIONS- LYDON	07/02/20	SL	10.00		16	30,656.				30,656.	1,533.		3,066.	4,599.
99	BUNK RENOVATIONS- CAPITAL ONE	07/20/20	SL	10.00		16	31.				31.	2.		3.	5.
100	BUNK RENOVATIONS- ED HERRINGTON	07/27/20	SL	10.00		16	743.				743.	37.		74.	111.
101	BUNK RENOVATIONS- AMAZON	08/05/20	SL	10.00		16	294.				294.	15.		29.	44.
102	BUNK RENOVATIONS- ED HERRINGTON	08/27/20	SL	10.00		16	1,679.				1,679.	84.		168.	252.
103	BUNK RENOVATIONS- LOWES	08/31/20	SL	10.00		16	454.				454.	23.		45.	68.
104	BUNK RENOVATIONS- AMAZON	09/03/20	SL	10.00		16	25.				25.	1.		3.	4.
106	BUNK RENOVATIONS- ED HERRINGTON	09/27/20	SL	10.00		16	1,165.				1,165.	58.		117.	175.
107	BUNK RENOVATIONS- CAPITAL ONE	10/15/20	SL	10.00		16	310.				310.	16.		31.	47.
108	LAKESIDE PAVILLION REPAIR- LYDON	10/26/20	SL	10.00		16	1,200.				1,200.	60.		120.	180.
109	BUNK RENOVATIONS- ED HERRINGTON	10/27/20	SL	10.00		16	4,145.				4,145.	207.		415.	622.
111	MAN LIFT RENTAL FOR MAINTENANCE	05/16/20	SL	5.00		16	1,944.				1,944.	194.		389.	583.
124	WEIGHT ROOM	10/29/21	SL	5.00		16	2,294.				2,294.			0.	

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125	SHACK 7- ED HERRINGTON	11/27/20	SL	15.00		16	19,237.				19,237.			1,176.	1,176.
126	ROOFING	01/26/21	SL	20.00		16	9,800.				9,800.			368.	368.
127	SHACK 3- ED HERRINGTON	02/27/21	SL	15.00		16	7,517.				7,517.			334.	334.
128	ROOFING	06/04/21	SL	20.00		16	23,571.				23,571.			491.	491.
129	SHACK 1- LOS ANDES	09/06/21	SL	15.00		16	13,000.				13,000.			144.	144.
130	CABIN 5- LOS ANDES	09/20/21	SL	15.00		16	8,100.				8,100.			45.	45.
132	SHACK 2- LOS ANDES	09/23/21	SL	15.00		16	16,000.				16,000.			89.	89.
133	BUILDING RENOVATIONS- ED HERRINGTON	09/27/21	SL	15.00		16	25,871.				25,871.			144.	144.
134	CABIN 1- LOS ANDES	09/29/21	SL	15.00		16	8,500.				8,500.			47.	47.
135	CABIN 2- LOS ANDES	09/29/21	SL	15.00		16	8,500.				8,500.			47.	47.
136	CABIN 3- LOS ANDES	09/29/21	SL	15.00		16	7,500.				7,500.			42.	42.
137	CABIN 4- LOS ANDES	09/29/21	SL	15.00		16	8,250.				8,250.			46.	46.
140	BUILDING RENOVATIONS- ED HERRINGTON	10/27/21	SL	15.00		16	25,879.				25,879.			0.	
151	TRAILER	09/01/21	SL	.000		16	11,322.				11,322.			0.	
152	CAMP CABINS AND GYMNASIUMS	10/31/19	SL	15.00		16	1,159,406.				1,159,406.	222,185.		77,294.	299,479.
	* 990 PAGE 10 TOTAL OTHER						1,572,051.				1,572,051.	307,849.		97,373.	405,222.
	* GRAND TOTAL 990 PAGE 10 DEPR						2,327,414.				2,327,414.	577,317.		151,806.	729,123.



**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Name of the organization

BRONX HOUSE EMANUEL CAMPS, INC.

Employer identification number

13-1739934

Organization type (check one):

**Filers of:****Section:**

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
BRONX HOUSE EMANUEL CAMPS, INC.	13-1739934

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NAOMI AND NEHEMIAH COHEN FOUNDATION PO BOX 30100 BETHESDA, MD 20824	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ALLEN A STEIN FAMILY FOUNDATION 60 EAST 42ND STREET NEW YORK, NY 10165-3897	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ALEX GABAY PO BOX 16 COPAKE, NY 12516	\$ 4,618.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	BERNIE AND ELAINE ROBERTS PO BOX 16 COPAKE, NY 12516	\$ 28,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	FOUNDATION FOR JEWISH CAMP 253 WEST 35TH STREET NEW YORK, NY 10001	\$ 83,708.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	HAROLD GRINSPOON FOUNDATION 67 HUNT STREET AGAWAM, MA 01001	\$ 85,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
BRONX HOUSE EMANUEL CAMPS, INC.	13-1739934

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	HERBERT MYERS MEMORIAL FOUNDATION 4 GATEHALL DRIVE PARSIPPANY, NJ 07054	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	JEFFERY AND PAULA GURAL 300 CENTRAL PARK WEST NEW YORK, NY 10025	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	JEWISH COMMUNAL FUND 575 MADISON AVENUE NEW YORK, NY 10022	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	LAURA SACHAR VIA FIDELITY PO BOX 16 COPAKE, NY 12516	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	LAWRENCE N BARSHAY VIA FIDELITY PO BOX 16 COPAKE, NY 12516	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	MICHAEL HOFFMAN PO BOX 16 COPAKE, NY 12516	\$ 5,349.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

BRONX HOUSE EMANUEL CAMPS, INC.

13-1739934

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	SURPRISE LAKE CAMP 382 LAKE SURPRISE ROAD COLD SPRING, NY 10516	\$ 10,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	SUSAN AND LEONARD FEINSTEIN FOUNDATION 2 JERICHO PLAZA JERICHO, NY 11753	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	UJA FEDERATION 130 EAST 59TH STREET NEW YORK, NY 10022	\$ 190,590.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	WARREN EISENBERG PO BOX 16 COPAKE, NY 12516	\$ 596,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

Employer identification number

BRONX HOUSE EMANUEL CAMPS, INC.

13-1739934

**Part II**   **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

[illegible]

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

Page **4**

Name of organization

Employer identification number

**BRONX HOUSE EMANUEL CAMPS, INC.****13-1739934****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

***Financial Statements***

BRONX HOUSE – EMANUEL CAMPS, INC.  
(D/B/A BERKSHIRE HILLS EISENBERG CAMP)

October 31, 2021

BRONX HOUSE – EMANUEL CAMPS, INC.  
(D/B/A BERKSHIRE HILLS EISENBERG CAMP)  
INDEX TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED OCTOBER 31, 2021

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Bronx House – Emanuel Camps, Inc.  
(d/b/a Berkshire Hills Eisenberg Camp)  
August 25, 2022

We have audited the accompanying financial statements of Bronx House – Emanuel Camps, Inc., (“BHEC” or “the Organization”), which comprise the statement of financial position as of October 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bronx House – Emanuel Camps, Inc. as of August 25, 2022, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

SJO Partners LLC

*Michael Beckman, CPA*

BRONX HOUSE – EMANUEL CAMPS, INC.  
(D/B/A BERKHIRE HILL EISENBERG CAMP)  
STATEMENT OF FINANCIAL POSITION  
AS OF OCTOBER 31, 2021

**Assets:**

Cash and cash equivalents	\$ 2,826,122
Due from UJA pooled investment account	950,818
Grants receivable	8,003
Camp enrollment fees receivable	803
Security deposit	32,527
Property and equipment, net of accumulated depreciation	<u>1,600,257</u>
Total Assets	<u>\$ 5,418,529</u>

**Liabilities and Net Assets:**

## Liabilities

Accounts payable	80,513
Accrued expenses	19,800
Deferred revenue	<u>221,652</u>
Total Liabilities	<u>321,965</u>

## Net Assets

Without donor restrictions	
Board designated for reserve	700,197
Not designated	<u>4,109,367</u>
Total net assets without donor restrictions	<u>4,809,564</u>
With donor restrictions	<u>287,000</u>
Total Net Assets	<u>5,096,564</u>

Total Liabilities and Net Assets	<u>\$ 5,418,529</u>
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BRONX HOUSE – EMANUEL CAMPS, INC.  
(D/B/A BERKHIRE HILL EISENBERG CAMP)  
STATEMENT OF ACTIVITIES  
AS OF OCTOBER 31, 2021

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
Revenue and Support			
Grants	\$ 188,631	\$ -	\$ 188,631
Federal government Covid-19 subsidies (PPP & ERC)	706,398	-	706,398
Camp enrollment fees, retreats and rentals	2,259,501	-	2,259,501
Contributions - public support	940,168	100,000	1,040,168
Investment revenue	199,843	-	199,843
Camper fees and other miscellaneous revenue	151,861	-	151,861
Total Revenue and Support	<u>4,446,402</u>	<u>100,000</u>	<u>4,546,402</u>
Expenses			
Summer camp	2,089,255	-	2,089,255
Culinary camp	225,750	-	225,750
Retreats and other events	236,533	-	236,533
Release of donor restricted net assets	-	-	-
Total Program Expenses	<u>2,551,538</u>	<u>-</u>	<u>2,551,538</u>
Management and general	168,013	-	168,013
Fundraising	23,854	-	23,854
Total Expenses	<u>2,743,405</u>	<u>-</u>	<u>2,743,405</u>
Increase (Decrease) in net assets	1,702,997	100,000	1,802,997
Net assets - beginning	<u>3,106,567</u>	<u>187,000</u>	<u>3,293,567</u>
Net assets - end	<u>\$ 4,809,564</u>	<u>\$ 287,000</u>	<u>\$ 5,096,564</u>

BRONX HOUSE – EMANUEL CAMPS, INC.  
(D/B/A BERKHIRE HILL EISENBERG CAMP)  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED OCTOBER 31, 2021

	<b>Summer Camp</b>	<b>Culinary Camp</b>	<b>Retreats and Other Events</b>	<b>Total Program Costs</b>	<b>Management &amp; General</b>	<b>Fundraising</b>	<b>Total</b>
Expenses							
Compensation	\$ 539,097	\$ 95,899	\$ 55,120	\$ 690,116	\$ 77,435	\$ 8,604	\$ 776,155
Payroll taxes	41,373	12,906	7,136	61,415	6,912	2,705	71,032
Employee benefits	89,365	14,237	7,492	111,095	6,340	732	118,167
Outside services - professional fees	8,904	1,013	2,155	12,071	18,911	-	30,982
Office expense	1,829	85	209	2,123	3,394	376	5,893
Telephone, software, and internet	16,779	2,836	5,362	24,977	1,247	3,661	29,885
Camper programs and entertainment	234,922	2,225	42,003	279,150	1,975	-	281,125
Camp utilities	38,595	1,791	5,620	46,006	17,180	-	63,186
Camp supplies	335,313	13,393	12,919	361,626	-	-	361,626
Repair and maintenance	95,705	4,912	24,438	125,055	-	-	125,055
Travel and entertainment	48,560	14,755	9,762	73,077	431	222	73,730
Depreciation	113,855	25,301	12,650	151,806	-	-	151,806
Seasonal help expense	407,168	19,554	41,288	468,010	-	-	468,010
Camp promotion	31,990	12,000	-	43,990	-	5,819	49,809
Bank and credit card fees	44,270	190	2,862	47,322	86	-	47,408
Insurance	31,037	3,809	5,829	40,676	33,667	1,735	76,078
Miscellaneous expense	10,492	843	1,687	13,023	435	-	13,458
Total Expenses	<u>\$ 2,089,255</u>	<u>\$ 225,750</u>	<u>\$ 236,533</u>	<u>\$ 2,551,538</u>	<u>\$ 168,013</u>	<u>\$ 23,854</u>	<u>\$ 2,743,405</u>



BRONX HOUSE – EMANUEL CAMPS, INC.  
(D/B/A BERKHIRE HILL EISENBERG CAMP)  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED OCTOBER 31, 2021

Cash Flows from Operating Activities Increase in Net Assets	<u>\$ 1,802,997</u>
Adjustments to Reconcile Increase in Unrestricted Net Assets to Net Cash Provided by Operating Activities	
Depreciation	151,806
Allocated increase in UJA Pooled Investment Account	(197,431)
(Increase) Decrease in:	
Unconditional promises to give	11,092
Grants receivable	(8,003)
Camp enrollment fee and retreats receivable	6,240
Prepaid expenses	113,597
Increase (Decrease) in:	
Accounts payable	(44,672)
Accrued expenses	8,358
Deferred revenue	<u>(402,736)</u>
Total Adjustments	<u>(361,749)</u>
Net Cash Provided by Operating Activities	<u>1,441,249</u>
Cash Flows from Investing Activities	
Purchase of property and equipment	<u>(483,863)</u>
Net increase in cash	957,386
Cash - beginning of period	<u>1,868,736</u>
Cash - end of period	<u>\$ 2,826,122</u>

SUPPLEMENTARY INFORMATION:

Interest paid during period	<u>\$ -</u>
Income taxes paid during period	<u>\$ -</u>
Donated property and equipment	<u>\$ -</u>

BRONX HOUSE – EMANUEL CAMPS, INC.  
(D/B/A BERKSHIRE HILLS EISENBERG CAMP)  
NOTES TO THE FINANCIAL STATEMENTS  
OCTOBER 31, 2021

NOTE 1 - NATURE OF ACTIVITIES

Bronx House – Emanuel Camps, Inc. (the "Organization" and D/B/A Berkshire Hills Eisenberg Camp) is a nonprofit charitable organization, incorporated in New York State in 1935, for the purpose of operating a Jewish youth summer camp that began activities in 1931.

The Organization is designed to reflect Jewish values, but welcomes all children to camp; there, they teach the values of respect, giving back, community, and charity. The camp offers traditional and culinary camps, each enjoying a variety of educational and entertainment opportunities, with activities such as athletics, culinary arts, nutrition, aquatics, and adventure opportunities. Set in the beautiful Berkshires, the lakefront property in Copake, New York, the camp provides an idyllic setting for children's summer of growth and fun. Berkshire Hills Eisenberg Camp is a strong community, supported by loyal and deeply committed staff, that provides campers with fun and challenging activities alongside the tools to help them become more independent.

In response to the COVID-19 pandemic, the Organization introduced Berkshire Hills Vacation Rentals, a place for family and friends to gather, relax, and recharge outside the city. Additionally, the Organization is available for group rentals from outside organizations. The rentals continue to enjoy access to most of the camp facilities, including sports fields, hiking trails, a pool, and boating on the lake.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Payroll Protection Program (PPP) Loan:*

On March 4, 2021, the Organization received a second loan in the amount of \$389,375, under the Payroll Protection Program (PPP Loan). The second PPP Loan and accrued interest are forgivable after the covered period, up to 24-week, if the borrower uses the PPP Loan proceeds for eligible purpose, including payroll, benefits, rent, utilities, and covered operations expenditures, and maintains its payroll levels. The amount of the PPP Loan forgiveness is reduced if the borrower terminates employees or reduce salaries during the covered period, up to 24-weeks. The unforgiven portion of the PPP Loan, if any, would be payable over 5 years at an interest rate of 1%, with a deferral of payment for the first 10 months. In January of 2022, the Organization was notified by the lender that the Small Business Administration granted forgiveness and remitted the full forgiveness payment to the lender.

The Organization met the PPP's eligibility criteria during the current period and, therefore, concluded that the PPP Loan represented, in substance, a grant expected to be forgiven. As a result, the Organization accounted for the PPP Loan in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-605 as a conditional contribution. The Organization initially recorded the amount received as a refundable advance followed by a reduction in the advance and recognition of income as the aforementioned conditions were substantially met. During the year ended October 31, 2021, the Organization completely satisfied the conditions of the second PPP Loan and maintained its payroll levels to recognize the entire \$389,375 as revenue during the period.

*Basis of Accounting:*

The Organization maintains its accounts, as well as prepares its financial statements, on the accrual basis.

BRONX HOUSE – EMANUEL CAMPS, INC.  
(D/B/A BERKSHIRE HILLS EISENBERG CAMP)  
NOTES TO THE FINANCIAL STATEMENTS  
OCTOBER 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*Basis of Presentation:*

Financial statement presentation follows the provisions included in Financial Accounting Standards Board Accounting Standards Codification for "Not-For-Profit Entities", which constitutes generally accepted accounting principles in the United States of America ("GAAP") for non-profit entities such as the Organization. GAAP requires the Organization to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. At October 31, 2021, the Organization had net assets with donor restrictions of \$287,000. The donor restrictions were for specific purpose, and the balance approximated present value.

*Functional Allocation of Expenses:*

The costs of providing the programs and activities have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

*Income Taxes:*

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and qualifies for the charitable contribution deduction.

The Organization accounts for uncertainty in income taxes by using a recognition threshold of more likely than not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainty occurs if the recognition threshold is met. Management has determined that there were no tax uncertainties that met the recognition threshold at the statement of financial position dates and no interest and penalties related to unrecognized tax benefits have been recognized in the Organization's financial statements.

The Organization timely files federal Form 990 annually and New York CHAR state annual registration as required. The Organization has no open filing years prior to October 31, 2018. No returns or registrations are presently under examination by the relevant authorities.

*Use of Estimates:*

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the dates of the financial statements and reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

*Revenue and Support Recognition:*

Contributions and grants received are recorded as without donor restrictions or donor restricted support, depending on the existence and/or nature of any donor restrictions. Contributions and grants are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends, or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Contributions and grants that have met donor-imposed restrictions in the same reporting period, if any, are reported as without donor restrictions.

BRONX HOUSE – EMANUEL CAMPS, INC.  
(D/B/A BERKSHIRE HILLS EISENBERG CAMP)  
NOTES TO THE FINANCIAL STATEMENTS  
OCTOBER 31, 2021

*Revenue and Support Recognition (continued):*

Camp enrollment fees, retreats and event fees are recognized as revenue for the specific summer or event for which the fees are received. Such fees received in advance are recognized as deferred revenue.

The Organization uses the allowance method to determine uncollectible accounts. On a periodic basis, the Organization evaluates the receivables and establishes an allowance, if necessary, based on collection experience or management's analysis. At October 31, 2021, the allowance on the camp enrollment fees receivable was \$-0-.

*Fair Value Measurements:*

The provisions included in GAAP concerning "Fair Value Measurements of Disclosures" define fair value, establish a framework for measuring fair value and expand disclosures about fair value measurements. These provisions apply to the Organization's balance due from UJA pooled investment account, which is presented at fair value.

*Cash and Cash Equivalents:*

For purposes of the statements of cash flows, cash consists of bank checking accounts and cash equivalents may include time deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less. At the statement of financial position date, the Organization has no cash equivalents.

*Cost Allocation:*

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation, payroll taxes and employee benefits, which are allocated on the basis of estimate of time and effort, as well as office rent, certain overhead expenses, and depreciation.

*Short-Term Investments:*

Investments in certificates of deposits with original maturities exceeding three months, if any, are classified as short-term investments and are presented at cost plus accrued interest.

*Donated Facilities and Services:*

The Board of Directors donates significant amounts of their time in program activities. The value of this contributed time is not reflected in the accompanying financial statements because it does not meet the criteria for recognition provided in GAAP. In addition, no objective basis is available to measure the value of such services.

*Property and Equipment:*

Items capitalized as property and equipment are reported at cost or, if donated, at the approximate fair value at the date of donation. The Organization uses an informal capitalization policy of \$1,000 or greater. Depreciation is computed on a straight-line basis over the estimated service lives of the assets.

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*Compensated Absences:*

The Organization provides for the carryover of up to 5 days of vacation time beyond the year. Management's policy is to recognize this cost as paid rather than accrue it for the statement of financial position dates because the amount is not considered material.

*Issued Accounting Standard Updates Not Presently Effective:*

In February 2016, the FASB issued ASU 2016-02, Leases. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of lease commencement. Leases will be classified as either finance or operating. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This standard will be effective for the fiscal year ending October 31, 2023. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

In June 2016, the FASB issues ASU 2016-13, Financial Instruments-Credit Losses. The standard required a financial asset (including accounts receivable) measured at amortized cost basis to be represented at the net amount expected to be collected. Thus, the statement of activities will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This standard will be effective for the fiscal year ending October 31, 2024. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Management does not believe that any other issues, but not yet effective, accounting standard if currently adopted would have a material effect on the accompanying financial statements.

NOTE 3 - CONCENTRATION OF CREDIT RISK

The Organization maintains its cash balance in a non-interest-bearing account at a national bank. Such accounts are insured up to \$250,000 by the Federal Deposit Insurance Corporation. Balances of cash and cash equivalents and short-term investments in excess of federally insured limits at October 31, 2021 approximated \$2,300,000. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant credit risk on its cash account.

Management does not believe the balance due from the United Jewish Appeal – Federation of Jewish Philanthropies of New York, Inc. ("UJA") pooled investment account is subject to substantial credit risk because of UJA's large net base and history of financial stability; however, as discussed in Note 4, the balance of the receivable is subject to the performance of UJA's investment portfolio which itself is subject to interest rate, credit, and market risk.

Camp enrollment fees are generated primarily from campers who reside in the New York Tri-state area, as such, changes in economic and other conditions of this geographic area may have an effect on the credit risk of the receivables.

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NOTE 4 – DUE FROM UJA POOLED INVESTMENT ACCOUNT AND FAIR VALUE MEASUREMENTS

The Organization has a balance receivable at October 31, 2021 from the UJA advanced for the purpose of obtaining an investment return. The Organization and the UJA have agreed that the amount of UJA's repayment obligation to the Organization is derived from the performance of an investment portfolio which includes funds pooled from multiple participating organizations. Since the value of the balance receivable is based on the amount of funds advanced to UJA, as adjusted by the performance of UJA's investment portfolio from the date advanced, the balance receivable is subject to fair value measurement on a recurring basis.

The Financial Accounting Standards Board (FASB) issued guidance on fair value measurements which establishes a framework for measuring fair value and requires additional disclosures about fair value measurements. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value and requires that assets and liabilities carried at fair value be classified and disclosed in the following three levels of inputs, with Level 1 having the highest priority:

Level 1	Input based on quoted prices for identical assets or liabilities in active markets at the measurement date.
Level 2	Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active market; quoted price for identical or similar instrument in markets that are not active; or other input that are observable or can be corroborated by observable market data.
Level 3	Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable.

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NOTE 4 – DUE FROM UJA POOLED INVESTMENT ACCOUNT AND FAIR VALUE MEASUREMENTS  
(continued)

The UJA's investment portfolio, in addition to investments valued at quoted prices, includes significant investments in asset classes such as hedge funds, private equity and real estate, which may be subject to unobservable valuation techniques. As a result, the Organization categorizes the balance receivable from the UJA, the value of which is based on the performance of the UJA's investment portfolio, as Level 3, as follows:

	<u>Total</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
October 31, 2021	<u>\$ 950,818</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 950,818</u>

The Organization recognizes transfers of assets in and out of levels as the date an event or change in circumstances causes the transfer. There were no transfers between levels during the years ended October 31, 2021.

The reconciliation of the opening and ending balances of this Level 3 asset valued at fair value on a recurring basis is as follows for the year ended October 31, 2021:

Balance receivable, beginning of year	\$ 753,387
Advances to UJA	-
Allocated net investment return (included in investment revenue on the statement of activities)	<u>197,431</u>
Balances receivable, end of the year	<u>\$ 950,818</u>

The value of the receivable due from the UJA pooled investment account is exposed to various risk such as interest rate, market, and credit risk. Due to the level of risk associated with this balance, it is at least reasonably possible that changes in its value will occur in the near term, and that such changes could materially affect the balance of net assets without donor restrictions.

In addition, the UJA has agreed to repay any portion of the balance owed to the Organization by the end of the month following the Organization's stipulated request, subject to liquidity restrictions pertaining proportionately to the underlying investment portfolio and interim investment results.

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NOTE 5 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial asset as of the statement of financial position date, reduced by amounts not available for general use because of board designated or donor-imposed restrictions within one year of the statement of financial position date.

Financial assets at year-end, October 31, 2021	<u>\$ 3,785,746</u>
Less: Those unavailable for general expenditures within one year, due to:	
Donor restricted for capital improvements to camp and/or special projects	287,000
Board designated for reserve	<u>700,197</u>
Total unavailable for general expenditure within one year	<u>987,197</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 2,798,549</u>

As part of the Organization's liquidity management, cash is invested in excess of daily requirements in short-term investments, typically certificates of deposit, and with the UJA (See Note 4), while holding a substantial reserve in cash and cash equivalents.

NOTE 6 - PROPERTY AND EQUIPMENT

Property and equipment are stated at cost. Donated property and equipment are recognized at fair value as of the date donated. Additions, renewals and improvements of property and equipment over \$1,000 are capitalized. Expenditures for maintenance and repairs are expensed as incurred. The cost of property and equipment retired or sold, together with the related accumulated depreciation is removed from the appropriate accounts, and the resulting gain or loss is included in the statement of activities. Depreciation of property and equipment is computed using the straight-line method over the estimated useful lives of the related assets.

The value of the approximately 600 acres of land owned by the Organization in addition to the value of various residential, recreational, entertainment and dining facilities originally erected on the Organization's property were never capitalized in the Organization's financial statements, which is a departure from GAAP. However, management does not believe that the unrecognized book value of the land and remaining book value of the facilities built thereon at the statement of financial position dates would be material to the financial statements given the 80 plus years the Organization has owned the land and the significant length of time that has elapsed from the time the facilities were erected. Moreover, the Organization's capitalization policy has been implemented to recognize the cost of recent renovation activity.



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NOTE 6 - PROPERTY AND EQUIPMENT (continued)

A summary of the Organization's property and equipment recognized in the financial statement is as follows at October 31, 2021:

	<u>2021</u>	<u>Estimated Useful Lives</u>
Vehicles	\$ 55,085	5 years
Building	472,941	27 years
Camp fixtures	459,741	7 -10 years
Building and property improvements	914,699	10 – 20 years
Machinery and equipment	393,404	5 years
Website	<u>33,500</u>	5 years
	2,329,370	
Less: Accumulated Depreciation	<u>729,113</u>	
Total property and equipment	<u>\$ 1,600,257</u>	

Depreciation expense for the year ended October 31, 2021 amounted to \$151,806.

NOTE 7 – RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions are available for the following purpose at October 31, 2021:

Specified capital improvements to camp and/or special projects	<u>\$ 287000</u>
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The Organization reports the satisfaction of donor restrictions when the capital improvements are placed into service.

NOTE 8 – RELATED PARTY TRANSACTIONS

During the year ended October 31, 2021, the Organization received contributions approximating \$618,000 from members of the Organization's board of directors and their affiliates.

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NOTE 9 – INVESTMENT REVENUE

Investment revenue on the statement of activities consists of the following for the year ended October 31, 2021:

Net investment return from UJA balance receivable	\$ 197,431
Interest income	<u>2,412</u>
Total	<u>\$ 199,843</u>

NOTE 10 - ADVERTISING EXPENSE

Advertising is expensed as incurred and amounted to \$49,809 for the year ended October 31, 2021.

NOTE 11 – MULTIEMPLOYER PENSION PLAN

The Organization participates in the “Retirement Plan for Employees of United Jewish Appeal=Federation of Jewish Philanthropies of New York, Inc. and Affiliated Agencies and Institutions (Part A)” (the “Plan”), which is a multiemployer pension plan. Contributions to the Plan are included in employee benefits on the statement of functional expenses and amounted to \$39,807 for the year ended October 31, 2021.

The Employer Identification Number of the Plan is 51-0172429 and the three-digit plan number is 333. The Organization is not required to file an annual zone certification under the Pension Protection Act of 2006 (PPA) and disclosures concerning a financial improvement plan or a rehabilitation plan are not applicable. The Plan is 76% funded using the most recent financial information as of October 1, 2019, the beginning of the Plan year.

The risk of participating in multiemployer pension plans are different from single-employer plans. Assets contributed to a multiemployer plan by one employer may be used to provide benefits to employees of other participating employers. If a participating employer stops contributing to the Plan, the unfunded obligations of the Plan may be borne by the remaining participating employers.

In addition to regular contributions, the Organization could be obligated to pay additional amounts known as a withdrawal liability, if the multiemployer pension plan has unfunded vested benefits and the Organization decreases or ceases participation in that plan. The Organization has not recognized any estimated withdrawal liability expense at October 31, 2021.

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NOTE 12 - MAJOR DONORS

Of the grants reported in the Organization's statement of activities for the year ended October 31, 2021, approximately 63% are attributable to grants made by the Foundation for Jewish Camps, Inc.

In addition, approximately 54% of the Organization's public support was attributable to one donor (a Camp board member) for the year ended October 31, 2021.

NOTE 13 – CAMP ENROLLMENT FEES

The components of camp enrollment fees are as follows for the years ended October 31, 2021:

Summer camp	\$ 2,046,913
Vacation rentals and retreats	<u>212,588</u>
	<u>\$ 2,259,501</u>

NOTE 14 - SUBSEQUENT EVENTS

Management has evaluated all subsequent events from the financial statement date through August 25, 2022, the date the financial statements were available to be issued.