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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements	OMB No 1545-0047
		2008
	Open to Public Inspection	

A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009				
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Tidewater Jewish Foundation Inc		D Employer identification number 54-1653165
		Doing Business As		E Telephone number (757) 965-6111
		Number and street (or P O box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 28,765,154
		5000 Corporate Woods Drive Suite 200		
		City or town, state or country, and ZIP + 4 Virginia Beach, VA 23462		
F Name and address of Principal Officer PHILIP S ROVNER 5000 Corporate Woods Drive Suite 200 Virginia Beach, VA 23462		H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☐ No (If "No," attach a list See instructions) H(c) Group Exemption Number ▶		
I Tax-exempt status ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527				
J Web site: ▶ WWW.JEWISHVA.COM				
K Type of organization ☒ Corporation ☐ trust ☐ association ☐ other ▶			L Year of Formation 1992	M State of legal domicile VA

Part I

Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities GRANTS AND COMMUNITY PROGRAMS ON BEHALF OF THE JEWISH COMMUNITY AND THE FOUNDATION'S AGENCY FUNDS		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets		
	3	Number of voting members of the governing body (Part VI, line 1a) 3 30		
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 30		
	5	Total number of employees (Part V, line 2a) 5 7		
	6	Total number of volunteers (estimate if necessary) 6 7		
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C) . . . 7a 0		
	b	Net unrelated business taxable income from Form 990-T, line 34 . . . 7b 0		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	6,871,459	2,322,914
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	899,866	717,937
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,725,439	-7,787,504
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	443	17,230
			11,497,207	-4,729,423
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,204,138	3,581,153
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	615,137	539,258
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	(Total fundraising expenses, Part IX, column (D), line 25 342,188)		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	1,134,991	856,245
	18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	5,954,266	4,976,656
	19	Revenue less expenses Subtract line 18 from line 12	5,542,941	-9,706,079
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Year
			35,816,027	25,455,940
21		Total liabilities (Part X, line 26)	3,548,476	2,183,790
22		Net assets or fund balances Subtract line 21 from line 20	32,267,551	23,272,150

Part II Signature Block				
Please Sign Here	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			
	*****	2010-05-13		
	Signature of officer Date			
Paid Preparer's Use Only	PHILIP S ROVNER President/CEO			
	Type or print name and title			
	Preparer's signature ▶ Brian Windley	Date	Check if self-employed ▶ ☒	Preparer's PTIN (See Gen Inst)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶		WITT MARES PLC		EIN ▶
		150 W MAIN STREET SUITE 1150		
		NORFOLK, VA 23510		Phone no ▶ (757) 627-4644

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

Part III

Statement of Program Service Accomplishments (See the instructions.)

1

Briefly describe the organization's mission
Grants and community programs on behalf of the Jewish Community and the foundation's agency funds

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes

☒

No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting or make significant changes in how it conducts any program services?

Yes

☒

No

If "Yes," describe these changes on Schedule O

4

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

4a

(Code) (Expenses \$ 3,965,101 including grants of \$ 3,581,153) (Revenue \$ 1,313,985)

GRANTS AND COMMUNITY PROGRAMS ON BEHALF OF THE JEWISH COMMUNITY AND THE FOUNDATION'S AGENCY FUNDS

4b

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

4c

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

4d

Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses \$ 3,965,101 Must equal Part IX, Line 25, column (B).

Form 990 (2008)

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	Yes
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	Yes
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable 	11	Yes
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12	No
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a	Did the organization maintain an office, employees, or agents outside of the U S?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S? If "Yes," complete Schedule F, Part I	14b	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16	No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	No
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 	21	Yes
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III 	22	No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J 	23	Yes
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b	No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	No

Part IV

Checklist of Required Schedules (Continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		No
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		No
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		No
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 	Yes	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M 		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I 		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 		No
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 	Yes	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 		No
36 501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 		No
37 Did the organization conduct more than 5 percent 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 		No

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a41		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a7	Yes	
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? . . . Note: <i>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	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)?	4a		No
b	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		

Part VI

Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

1a

Enter the number of voting members of the governing body . . .

1a

30

b

Enter the number of voting members that are independent . . .

1b

30

2

Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?

2

Yes

3

Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . .

3

No

4

Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . .

4

No

5

Did the organization become aware during the year of a material diversion of the organization's assets? . . .

5

No

6

Does the organization have members or stockholders?

6

No

7a

Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?

7a

No

b

Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . .

7b

No

8

Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a

the governing body?

8a

Yes

b

each committee with authority to act on behalf of the governing body?

8b

Yes

9a

Does the organization have local chapters, branches, or affiliates?

9a

No

b

If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?

9b

10

Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990

10

Yes

11

Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

11

No

Section B. Policies

12a

Does the organization have a written conflict of interest policy? If "No", go to line 13 . . .

12a

Yes

b

Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

12b

Yes

c

Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done

12c

No

13

Does the organization have a written whistleblower policy?

13

No

14

Does the organization have a written document retention and destruction policy?

14

No

15

Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision

a

The organization's CEO, Executive Director, or top management official?

15a

Yes

b

Other officers or key employees of the organization?

15b

Yes

Describe the process in Schedule O

16a

Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

16a

No

b

If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

16b

Section C. Disclosure

17

List the States with which a copy of this Form 990 is required to be filed _____

18

Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ own website ☐ another's website ☒ upon request

19

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

20

State the name, physical address, and telephone number of the person who possesses the books and records of the organization.
Philip Rovner
5000 CORPORATE WOODS DRIVE
VA BEACH, VA 23462
(757) 965-6111

Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

☐ Check this box if the organization did not compensate any officer, director, trustee or key employee

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2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization: 1

Section B. Independent Contractors

2	Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization	0
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Part VIII

Statement of Revenue

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . . 1a		2,322,914			
	b	Membership dues 1b					
	c	Fundraising events 1c					
	d	Related organizations . . . 1d					
	e	Government grants (contributions) 1e					
	f	All other contributions, gifts, grants, and similar amounts not included above 2,322,914 1f					
	g	Noncash contributions included in lines 1a-1f \$ 423,088					
	h	Total (Add lines 1a-1f) 2,322,914					
	Program Service Revenue	2a	administration of asse				
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f \$ 717,937					
Other Revenue		3	Investment income (including dividends, interest other similar amounts)		578,818	578,818	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	(i) Real					
		(ii) Personal					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	(i) Securities					
		(ii) Other					
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss) -8,366,322		-8,366,322			-8,366,322
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 a					
		Less direct expenses b					
		Net income or (loss) from fundraising events . . . c					
	9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 a					
		Less direct expenses b					
Net income or (loss) from gaming activities c							
10a	Gross sales of inventory, less returns and allowances a						
	Less cost of goods sold b						
	Net income or (loss) from sales of inventory . . . c						
	Miscellaneous Revenue		Business Code				
11a	Other income		900,099	17,230	17,230		
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d \$ 17,230						
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			-4,729,423	1,313,985	0	-8,366,322

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).					
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	3,581,153	3,581,153		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	296,205		148,102	148,103
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	182,655			91,327
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits	32,687		16,343	16,344
10	Payroll taxes	27,711		13,855	13,856
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	30,450		30,450	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion	3,760			3,760
13	Office expenses	10,193		4,988	5,205
14	Information technology				
15	Royalties				
16	Occupancy	25,757		12,879	12,878
17	Travel	1,638		819	819
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	4,715		2,358	2,357
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	Distributions from CRTs	288,120	288,120		
b	ADMINISTRATIVE FEES	237,501		237,501	
c	Direct Fund Expenses	92,874	92,874		
d	Management Fees	74,987		74,987	
e	Annual Report	23,562			23,562
f	All other expenses	62,688	2,954	35,757	23,977
25	Total functional expenses. Add lines 1 through 24f	4,976,656	3,965,101	669,367	342,188
26	Joint Costs. Check ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year		
Assets	1	Cash—non-interest-bearing	797,159	1	1,240,070	
	2	Savings and temporary cash investments	850,000	2	1,278,676	
	3	Pledges and grants receivable, net	636,130	3	835,318	
	4	Accounts receivable, net	18,583	4	4,945	
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>		6		
	7	Notes and loans receivable, net	1,321,493	7	1,290,570	
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges	5,918	9		
	10a	Land, buildings, and equipment cost basis				
		10a	20,402			
	b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>				
		10b	20,402	80,000	10c	0
	11	Investments—publicly traded securities		11		
	12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>	32,106,744	12	20,806,361	
	13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>		13		
14	Intangible assets		14			
15	Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>		15			
16	Total assets. Add lines 1 through 15 (must equal line 34)	35,816,027	16	25,455,940		
Liabilities	17	Accounts payable and accrued expenses	79,965	17	39,716	
	18	Grants payable	50,000	18	29,290	
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow account liability <i>Complete Part IV of Schedule D</i>		21		
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable		24		
	25	Other liabilities <i>Complete Part X of Schedule D</i>	3,418,511	25	2,114,784	
	26	Total liabilities. Add lines 17 through 25	3,548,476	26	2,183,790	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets	2,439,148	27	1,226,711	
	28	Temporarily restricted net assets	29,828,403	28	21,045,439	
	29	Permanently restricted net assets	0	29	1,000,000	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		32		
	33	Total net assets or fund balances	32,267,551	33	23,272,150	
	34	Total liabilities and net assets/fund balances	35,816,027	34	25,455,940	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ cash ☒ accrual ☐ other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	No
b	Were the organization's financial statements audited by an independent accountant?	2b	No
c	If "Yes" to lines 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?	2c	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	No
b	If "Yes," did the organization undergo the required audit or audits?	3b	

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization Tidewater Jewish Foundation Inc	Employer identification number 54-1653165
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Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

1	☐	A church, convention of churches, or association of churches described in Section 170(b)(1)(A)(i).
2	☐	A school described in Section 170(b)(1)(A)(ii). (Attach Schedule E)
3	☐	A hospital or a cooperative hospital service organization described in Section 170(b)(1)(A)(iii). (Attach Schedule H)
4	☐	A medical research organization operated in conjunction with a hospital described in Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
5	☐	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in Section 170(b)(1)(A)(iv). (Complete Part II)
6	☐	A federal, state, or local government or governmental unit described in Section 170(b)(1)(A)(v).
7	☒	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in Section 170(b)(1)(A)(vi) (Complete Part II)
8	☐	A community trust described in Section 170(b)(1)(A)(vi) (Complete Part II)
9	☐	An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See Section 509(a)(2). (Complete Part III)
10	☐	An organization organized and operated exclusively to test for public safety See Section 509(a)(4). (See instructions)
11	☐	An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See Section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h a ☐ Type I b ☐ Type II c ☐ Type III - Functionally Integrated d ☐ Type III - Other
e	☐	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	☐	If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
g	☐	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? (ii) a family member of a person described in (i) above? (iii) a 35% controlled entity of a person described in (i) or (ii) above?
h	☐	Provide the following information about the organizations the organization supports

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

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

Part II

Support Schedule for Organizations Described in IRC 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.)

Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	7,776,468	3,800,938	4,523,424	6,871,459	2,322,914	25,295,203
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add line 1-3	7,776,468	3,800,938	4,523,424	6,871,459	2,322,914	25,295,203
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						3,487,113
6 Public Support subtract line 5 from line 4						21,808,090

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	7,776,468	903,844	4,523,424	6,871,459	2,322,914	25,295,203
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,560,305	903,844	2,028,982	2,267,660	578,818	9,339,609
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	687,120	886,436	802,907	900,309	735,167	4,011,939
11 Total Support (Add lines 7 through 10)						38,646,751
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Computation of Public Support Percentage		
14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	56.430 %
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	72.280 %
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
b 10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
18 Private Foundation. If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total Add lines 1-5						
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						
bAmounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
cTotal of lines 7a and 7b						
8Public Support (Subtract line 7c from line 6)						

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9Amounts from line 6						
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
cAdd lines 10a and 10b						
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13Total Support (Add lines 9, 10c, 11 and 12)						
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Computation of Public Support Percentage			
15	Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	
16	Public Support Percentage for 2007 Schedule A, Part IV -A, line 27g	16	

Computation of Investment Income Percentage			
17	Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	
18	Investment Income Percentage from 2007 Schedule A, Part IV -A, line 27h	18	
19a	33 1/3% Tests - 2008. 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% Tests - 2007. 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

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

Facts and Circumstances Test

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization
Tidewater Jewish Foundation Inc

Employer identification number

54-1653165

Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	102	
2 Aggregate Contributions to (during year)	711,340	
3 Aggregate Grants from (during year)	2,776,467	
4 Aggregate value at end of year	10,738,792	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☒ Yes ☐ No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?	☒ Yes ☐ No	

Part II

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

1

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

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of certified historic structure

☐ Preservation of open space

2

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

a

Total number of conservation easements

b

Total acreage restricted by conservation easements

c

Number of conservation easements on a certified historic structure included in (a)

d

Number of conservation easements included in (c) acquired after 8/17/06

	Held at the End of the Year
2a	
2b	
2c	
2d	

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds?

☐ Yes

☐ No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

☐ Yes

☐ No

9

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

Part III

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items		
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items		
(i) Revenues included in Form 990, Part VIII, line 1	►	\$
(ii) Assets included in Form 990, Part X	►	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items		
a Revenues included in Form 990, Part VIII, line 1	►	\$
b Assets included in Form 990, Part X	►	\$

Part III

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain why in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

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

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a Beginning of year balance	1,110,229				
b Contributions					
c Investment earnings or losses	-322,877				
d Grants or scholarships	-33,600				
e Other expenditures for facilities and programs					
f Administrative expenses	-13,118				
g End of year balance	740,634				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶ 100 000 %

c

Term endowment ▶

3a

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

(i) unrelated organizations

(ii) related organizations

b

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

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

4

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

Part VI

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

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		20,402	20,402	0
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				0

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other SPLIT INTEREST AGREEMENTS - UNRESTRICTED	5,815,628	F
Other CASH & SECURITIES - UNRESTRICTED	14,990,733	F
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	20,806,361	

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)		

(a) Description	(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)	

(a) Description of Liability	(b) Amount
Federal Income Taxes	
SPLIT INTEREST AGREEMENT PAYABLE	2,111,587
Accrued Interest	3,197
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	2,114,784

Schedule D (Form 990) 2008

Part XI

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

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

Part XII

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

Part XIV

Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	Endowment Fund Corpus permanently restricted with earnings designated to fund grants to local agencies

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Tidewater Jewish Foundation Inc

Grants and Other Assistance to Organizations,
Governments and Individuals in the U.S.

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

OMB No 1545-0047

2008

Open to Public
Inspection

Employer identification number
54-1653165

Part I General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 if additional space is needed.

☐

1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2

Enter total number of section 501(c)(3) and government organizations

3

Enter total number of other organizations

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e) Method of valuation (book, FMV , appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.
See Additional Data Table

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 The organization monitors the use of grant funds by ensuring all funds distributed to supported organizations and all distributions are consistent with the purposes of the applicable gift or other governing documents

Software ID:
Software Version:
EIN: 54-1653165
Name: Tidewater Jewish Foundation Inc

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACCESS College Foundation 7300 Newport Ave Suite 500 Norfolk, VA 235011357	54-1440734	501(c)(3)	10,300				Educational
ALS Association - DCMDVA 7507 Standish Place Rockville,MD 20877	52-1749047	501(c)(3)	5,250				Research
American Jewish Joint Distribution Committee Inc 711 Third Ave 10th Floor New York, NY 10017	13-1656634	501(c)(3)	5,100				General
An Acheivable Dream Foundation Inc PO Box 1039 Newport News, VA 23606	54-1682144	501(c)(3)	6,500				Support
B'nos Yisrael Norfolk Academy 168 Business Park Drive Suite 202 Virginia Beach, VA 23462	56-2620428	501(c)(3)	23,550				General/Support
Beth Sholom HOme of Eastern VA 6401 Auburn Drive Virginia Beach, VA 23464	54-1808116	501(c)(3)	96,964				General/Support
Beth Sholom Home of Virginia 1600 John Rolfe Parkway Richmond, VA 23233	54-0525702	501(c)(3)	5,100				General/Support
Charles E Smith Jewish day School of Greater Washington Inc 1600 JOhn Rolfe Parkway Richmond, VA 23233	52-0961920	501(c)(3)	10,000				Memorial
Congregation Beth Chaverim 3820 Stoneshore Road Virginia Beach, VA 23452	54-1221155	501(c)(3)	22,844				General/Support
Congregation Beth El 422 Shirley Avenue Norfolk, VA 23517	54-1773280	501(c)(3)	33,719				General/Support

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Doctors Without Borders USA333 Seventh Avenue 2nd Floor New York, NY 10001	13-3433452	501(c)(3)	10,000				Support
Foodbank of Southeastern Virginia Post Office Box 1940 Norfolk, VA 23501	52-1219783	501(c)(3)	14,100				General/Support/In Memory
Generic TheaterPost Office Box 11071 Norfolk, VA 23517	54-1678345	501(c)(3)	22,734				Support
Gomley Chesed Synagogue3110 Sterling Point Dr Portsmouth, VA 23703	54-1592689	501(c)(3)	13,500				General/Support
Hampton Roads Youth Center Inc275 Kenyon Road Suffolk, VA 234347450	54-2002479	501(c)(3)	5,222				General/Support
Hebrew Academy of Tidewater5000 Corporate Woods Drive Suite 180 Virginia Beach, VA 23462	54-0629620	501(c)(3)	33,264				General/Support
Hillel at Virginia TechPO BOX 708 Blacksburg, VA 24063	90-0406012	501(c)(3)	30,000				Education
Hospice Foundation of Palm Beach County Inc 139 North County Road Palm Beach, FL 33480	59-2543362	501(c)(3)	5,100				Support/In memory
JEWish Community Center of South Hampton Roads5000 Corporate Woods Drive Suite 200 Virginia Beach, VA 23462	54-0616479	501(c)(3)	95,052				General/Support
Jewish Community Federation of Richmond 5403 Monument Avenue Richmond, VA 23226	54-0524512	501(c)(3)	10,000				Support

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Jewish Family Service of Tidewater260 Grayson Rd Virginia Beach, VA 23462	54-0854002	501(c)(3)	37,235				General/Support
Jewish Fed of Greater Washington6101 Montrose Road Rockville, MD 208524816	53-0212445	501(c)(3)	11,800				General/Support
Jewish Federation of Lee & Charlotte Counties4601 Community Drive West Palm Beach, FL 33417	59-2668992	501(c)(3)	5,000				In memory
Medstar-Georgetown Medical Center Inc4969 Mercantile Road Nottingham, MD 21236	52-2218584	501(c)(3)	10,000				Support
Norfolk Academy1585 Wesleyan Drive Norfolk, VA 235025591	54-0551901	501(c)(3)	6,950				Support
Norfolk Area Community Kollel168 Business Park Drive Suite 103 Virginia Beach, VA 23462	54-2037581	501(c)(3)	10,000				General/Support
ODU Educational Foundation4417 Monarch Way Norfolk, VA 25329	54-6052014	501(c)(3)	52,113				Educational
O hef Sholom Temple530 Raleigh Avenue Norfolk, VA 23507	54-1781407	501(c)(3)	29,075				General/Support
Planned Parenthood of SE Virginia425 W 20th Street Norfolk, VA 23517	54-0929058	501(c)(3)	31,750				Support/In memory
Talmudical Academy of Norfolk420 Spotswood Ave Norfolk, VA 23517	42-1594790	501(c)(3)	128,000				Support

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Temple Israel7255 Granby Street Norfolk, VA 23505	54-0563380	501(c)(3)	60,645				General/Support
The Chrysler Museum Inc245 West Olney Road Norfolk, VA 23510	51-0243196	501(c)(3)	6,600				Support
The Kennedy Center For the Performing Arts2700 F St NW Washington, DC 20566	53-0245017	501(c)(3)	9,090				Honors Gala and Opening Ball
The Maury FoundationPO Box 6224 Norfolk, VA 23507	54-1396424	501(c)(3)	5,000				Scholarship
The Williams School419 Colonial Avenue Norfolk, VA 23507	51-0201345	501(c)(3)	5,405				Education
The Wilmer Eye Institute at Johns Hopkins600 N Wolfe Street Wilmer 112 Baltimore, MD 212879015	52-0595110	501(c)(3)	69,386				General/Support
Toras Chaim the Rabbi Chaim Shereshevsky3110 Sterling Point Dr Portsmouth, VA 23703	41-2027554	501(c)(3)	49,000				Support
UJFT Community Campus LLC5000 Corporate Woods Dr Suite 200 Virginia Beach, VA 23462	04-3677481	501(c)(3)	27,000				General/Support
United Jewish Federation of Tidewater5000 Corporate Woods Dr Virginia Beach, VA 23462	54-0535603	501(c)(3)	1,194,750				General/Support
United Way of S Hampton RoadsPost Office Box 41069 2515 Walmer Ave Norfolk, VA 23541	54-0506322	501(c)(3)	35,250				General/Support

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Virginia Arts Festival220 Boush Street Norfolk, VA 23510	54-1786140	501(c)(3)	7,302				General/Support
Virginia Beach Performing Arts Center FndPO Box 66129 Virginia Beach, VA 23466	20-2409231	501(c)(3)	1,005,000				General/Support
University of Virginia Law School Foundation580 Massie Road Charlottesville, VA 22903	54-0838566	501(c)(3)	40,715				General/Support
Virginia Symphony861 Glenrock Road Suite 200 Norfolk, VA 23502	54-6000598	501(c)(3)	7,400				General/Support
WHRO5200 Hampton Boulevard Norfolk, VA 23508	31-1481035	501(c)(3)	5,380				General/Support
Woodrow Wilson International CenterOne Woodrow Wilson Plz 1300 Penn Ave NW Washington, DC 20004	52-1067541	501(c)(3)	6,800				General/Support

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Tidewater Jewish Foundation Inc

Employer identification number
54-1653165

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all 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 officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	Yes	
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☒ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a		
a Receive a severance payment or change of control payment?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
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		No
501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.		
5 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a The organization?		No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III		No
6 For persons listed in 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?		No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III		No
7 For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III		No
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III		No

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in 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 are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Philip Rovner	(i)	396,326				10,413	406,739	211,480
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III	Supplemental Information
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Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

[illegible]

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Tidewater Jewish Foundation Inc

Employer identification number
54-1653165

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	7	364,859	Fair Market Value
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (describe _____)				
26 Other (describe _____)				
27 Other (describe _____)				
28 Other (describe _____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a	No
b If "Yes", describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a	Yes
b If "Yes", describe in Part II		
33 If the organization did not report revenues in Column (c) for a type of property for which Column (a) is checked, describe in Part II		

[illegible]

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization Tidewater Jewish Foundation Inc	Employer identification number 54-1653165
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Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 2		Annabel Sacks, a "Life Trustee" by virtue of her designation as a member of TJF's Executive Committee, is afforded a vote according to the Bylaw s and is married to Harold Sacks, also afforded a vote according to the Bylaw s by virtue of his designation as "executive Director Emeritus "

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		The 990 w as made available to designated members of the board electronically by e-mail for their review prior to filing the return

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		The organization uses comparability data to evaluate officer compensation

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		The organization makes its documents available to the public by providing electronic copies upon w ritten request at no charge or by providing paper copies upon w ritten request subject to a nominal fee

Identifier	Return Reference	Explanation
Form 990, Part XI, Line 2b	Audit	The audit for the Tidew ater Jew ish Foundation, Inc w as a part of a consolidated audit for the Tidew ater Jew ish Foundation, Inc and affiliates and the supporting organizations

Identifier	Return Reference	Explanation
Part V, Q 1c	Line Explanation	Question 1c does not apply to the organization because the organization did not have backup w ithholding for reportable payments to vendors and reportable gaming w innings

Identifier	Return Reference	Explanation
Form 990, Part VII, Column D	Compensation	The Tidew ater Jew ish FOundation maintained a nonqualified deferred compensation plan for the benefit of its CEO, Philip Rovner Based on updated legislation under IRC Section 409(a), it became necessary to terminate the plan effective 12/31/2008 This caused a one-time increase in Mr Rovner's W-2 income for calendar year 2008 in the amount of \$209,015 resulting from the distribution of 100% of the accumulated plan assets

Identifier	Return Reference	Explanation
Form 990, Part V, Q 7g and 7h	Line Explanation	Questions 7g and 7h do not apply to the organization because the organization did not have contributions of qualified intellectual property or contributions of cars, boats, airplanes or other vehicles during the year

Identifier	Return Reference	Explanation
Sch R	Additional Related Party Disclosures	Among the current directors and officers, the follow ing relationships w ith related organizations exist -Alan Frieden, Director, is an Independent Director and Assistant Secretary of the Herbert and Carolyn Bangel Family Foundation, a supporting organization -Robert Copeland, Life Trustee/Executive Committee member, is father of four current directors of the Copeland Family Foundation, a supporting organization -Susan Alper, Director and Secretary, is an Independent Director of the Simon Family Foundation, a supporting organization -Philip Rovner, w ho, as CEO of TJF, serves as appointed representative of TJF for the follow ing supporting organizations (and may have multiple votes as provided in those organizations Bylaw s) -Director and Secretary, Jew ish Family Service Foundation, Inc -Director, Congregation Beth El Foundation -Director and Secretary, Jew ish Community Center of South Hampton Roads Foundation, Inc -Director, Hebrew Academy of Tidew ater Foundation, Inc -Director and Secretary, Tavia & Freda Gordon Family Foundation, Inc -Director and Secretary/Treasurer, Simon Family Foundation, Inc -Director and Secretary, Copeland Family Foundation, Inc -Director and Secretary, Marie A Mansbach Memorial Student Motivation Program-Director, Bangel-Legum Foundation, Inc -Director and Secretary/Treasurer, Temple Israel Foundation, Inc -Director, Herbert and Carolyn Bangel Family Foundation -Director and Secretary, Helen G and Warren L Aleck Foundation

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

Open to Public Inspection

▶ Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ See separate instructions.

Name of the organization
Tidewater Jewish Foundation Inc

Employer identification number
54-1653165

Part I

Identification of Disregarded Entities

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

Part II

Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
See Additional Data Table					

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets	(H) Disproporionate allocations?		(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Part V

Transactions with Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds		
(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1) Tavia and Freda Gordon Foundation	C	298,734
(2) Simon Family Foundation	C	170,631
(3) Copeland Family Foundation	C	149,078
(4) Marie A Mansbach Memorial Student Motivation Program	C	120,063
(5) TJF Holdings LLC	C	138,722
(6)		

Schedule R (Form 990) 2008

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Software ID:

Software Version:

EIN: 54-1653165

Name: Tidewater Jewish Foundation Inc

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Exempt Code section	(E) Public charity status (if 501(c)(3))	(F) Direct Controlling Entity
Jewish Family Service Foundation Inc 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-1680171	Supporting Organization	VA	501(c)(3)	11	
Congregation Beth El Foundation Inc 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-1773280	Supporting Organization	VA	501(c)(3)	11	
Jewish Community Center of South Hampton Roads Foundation Inc 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-1725286	Supporting Organization	VA	501(c)(3)	11	
Hebrew Academy of Tidewater Foundation Inc 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-1882218	Supporting Organization	VA	501(c)(3)	11	
Bangel-Legum Foundation Inc 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-1844306	Supporting Organization	VA	501(c)(3)	11	
Temple Israel Foundation Inc 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-1874643	Supporting Organization	VA	501(c)(3)	11	
Tavia and Freda Gordon Foundaiton Inc 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-1916632	Supporting Organization	VA	501(c)(3)	11	
Simon Family Foundation 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-1922543	Supporting Organization	VA	501(c)(3)	11	
The Herbert & Carolyn Bangel Family Foundation 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-1990062	Supporting Organization	VA	501(c)(3)	11	
Copeland Family Foundation 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 20-1512052	Supporting Organization	VA	501(c)(3)	11	
Helen G and Warren L Aleck Foundation 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-2008231	Supporting Organization	VA	501(c)(3)	11	
Marie A Mansbach Memorial Student Motivation Program 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 01-0722629	Supporting Organization	VA	501(c)(3)	11	
TJF Holdings LLC 5000 Corporate Woods Drive Suite 20 Virginia Beach, VA 23462 54-1934907	Supporting Organization	VA	501(c)(3)	11	

Additional Data

Software ID:

Software Version:

EIN: 54-1653165

Name: Tidewater Jewish Foundation Inc

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(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			
Dr Abbey Horwitz , Director	50	X						0	0	0
Alan Frieden , Director	50	X						0	0	0
Allan Donn , Director/Gift Acceptance	50	X						0	0	0
Andrew Fink , Director	50	X						0	0	0
Annabel Sacks , Life Trustee/Exec Com	50	X						0	0	0
Art Sandler , Director	50	X						0	0	0
Buddy David , Director	50	X						0	0	0
Chuck Rosenblatt , Director	50	X						0	0	0
Cmdr Harold Sacks , Exec Dir Emeritus	50	X						0	0	0
Dr Robert Rubin , Life Trustee/Exec Com	50	X						0	0	0
Dr Edward Karotkin , Chairman	2 00	X						0	0	0
Ettalea Kanter , Director	50	X						0	0	0
Gene Ross , Director	50	X						0	0	0
Jason Hoffman , Director/Invest Com Ch	2 00	X						0	0	0
Jerrold Miller , Director/Audit Com Chair	2 00	X						0	0	0
Joel Jason , Director	50	X						0	0	0
Joel Rubin , Director	50	X						0	0	0
Kurt Rosenbach , Life Trustee/Exec Com	50	X						0	0	0
Lawrence Fleder , Director	50	X						0	0	0
Lawrence Steingold , Director	50	X						0	0	0
Leon Sarfan , Director	50	X						0	0	0
Mimi Karesch , Director/Grants Com Chair	2 00	X						0	0	0
Nathan Jaffe , Director	50	X						0	0	0
Neal Rosenbaum , Director	50	X						0	0	0
Phyllis Lannik , Director	50	X						0	0	0
Rabbi Michael Panitz , Director	50	X						0	0	0
Randi Strelitz , Director	50	X						0	0	0
Robert Copeland , Life Trustee/Exec Com	50	X						0	0	0
Stanwood Dickman , Director/Treasurer	2 00	X						0	0	0
Susan Alper , Director/Secretary	2 00	X						0	0	0

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(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			
James Parrish , CFO (from 4/09)	40 00			X				0	0	0
John Goble , CFO (Thru 01/09)	40 00			X				95,454	0	0
Philip Rovner , President & CEO	40 00			X				396,326	0	10,413