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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)	OMB No 1545-0047 2009 Open to Public Inspection
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009				
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Jewish Federation of Cincinnati		D Employer identification number 31-0537174
		Doing Business As		E Telephone number (513) 985-1500
		Number and street (or P.O. box if mail is not delivered to street address) 8499 Ridge Road	Room/suite	G Gross receipts \$ 30,878,467
		City or town, state or country, and ZIP + 4 Cincinnati, OH 45236		
	F Name and address of principal officer Christie Budynkiewicz 8499 Ridge Road Cincinnati, OH 45236		H(a) Is this a group return for affiliates? ☐ Yes ☒ No	
I Tax-exempt status ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527		H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions)		
J Website: www.jewishcincinnati.org		H(c) Group exemption number		
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other			L Year of formation 1967	M State of legal domicile OH

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities The Jewish Federation of Cincinnati brings our community together to care for Jews		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a) 3 4		
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 4		
	5 Total number of employees (Part V, line 2a) 5 2		
	6 Total number of volunteers (estimate if necessary) 6 47		
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12 7a		
	b Net unrelated business taxable income from Form 990-T, line 34 7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	7,823,846	9,134,996
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	549,678	274,345
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,287,483	128,748
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,450	1,450
		9,662,457	9,539,539
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	7,783,149	8,917,080
	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)	2,073,413	1,993,827
	16a Professional fundraising fees (Part IX, column (A), line 11e)		3,900
	b Total fundraising expenses (Part IX, column (D), line 25) <u>869,138</u>		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	1,696,072	1,233,961
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	11,552,634	12,148,768
	19 Revenue less expenses Subtract line 18 from line 12	-1,890,177	-2,609,229
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	76,665,057	86,863,970
	21 Total liabilities (Part X, line 26)	34,105,556	38,107,561
	22 Net assets or fund balances Subtract line 21 from line 20	42,559,501	48,756,409

Part II		Signature Block			
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				
	*****		2010-11-15		
	Signature of officer		Date		
	Christie Budynkiewicz CFO Type or print name and title				
Paid Preparer's Use Only	Preparer's signature		Date	Check if self-employed ☒	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4		Barnes Dennig & Co LTD 150 East Fourth Street Cincinnati, OH 45202		EIN
					Phone no (513) 241-8313

Part III

Statement of Program Service Accomplishments

1

Briefly describe the organization’s mission

The Jewish Federation of Cincinnati brings our community together to care for Jews in Cincinnati, in Israel, and around the world, and develops opportunities for each of us to embrace a Jewish life

2

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

Yes

☒

No

If “Yes,” describe these new services on Schedule O

3

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

Yes

☒

No

If “Yes,” describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization’s three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code

) (Expenses \$

10,562,925

including grants of \$

8,917,080

) (Revenue \$

274,345

)

The Federation conducts an annual fundraising campaign in the Greater Cincinnati area After deducting estimated uncollectible pledges & administrative and fundraising costs, allocations are made to local and national beneficiary agencies Commitments are made from the current year’s campaign to these agencies

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

\$

10,562,925

Form 990 (2009)

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 similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	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, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	Yes
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. 	11	Yes
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12	Yes
12A	Was the organization included in consolidated, independent audited financial statements for the tax year?	Yes	No
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional 	12A	No
13	Is the organization a school 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 United States?	14a	No
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	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 U S ? 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 U S ? If "Yes," complete Schedule F, Part III	16	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	No

Part IV

Checklist of Required Schedules (continued)

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

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	1a34	1c	Yes
	b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?				
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	2a29	2b	Yes
	b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			
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	Yes	
	b If "Yes," enter the name of the foreign country: NT 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 line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a	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?	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 receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	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 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8	
9 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

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body	1a	41	
b	Enter the number of voting members that are independent	1b	41	
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	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		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?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
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	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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	
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		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▶OH , KY
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 ▶ Christie Budynkiewicz 8499 Ridge Road Cincinnati, OH 45236 (513) 985-1500

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

• 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

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

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1b	Total	595,234	0	66,350
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2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **▶**3

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Int'l March of the Living 2 West 45th St Ste 1500 New York, NY 10036	Payment for student trips	230,744
SP Agency Inc 4500 Cooper Road Ste 100 Cincinnati, OH 45242	Insurance premium paid to broker	216,544
Anthem BCBS OH Group PO Box 105673 Atlanta, GA 30348	Medical insurance premiums	136,255
Young Judea 50 West 58th Street New York, NY 10019	Payments for school/education programs	126,000
NFTY 633 Third Ave New York, NY 10017	Payments for school/education programs	126,000

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶**5

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a100,000	9,134,996			
	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	1f9,034,996				
	g	Noncash contributions included in lines 1a-1f \$ 1,528,649					
	h	Total. Add lines 1a-1f					
Program Service Revenue			Business Code				
	2a	Program Event Revenue	900,099	265,942	265,942		
	b	Grant Administration F	900,099	8,403	8,403		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		274,345			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		926,687			926,687
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties					
	6a	(i) Real		1,450			1,450
		(ii) Personal					
	b	Less rental expenses					
	c	Rental income or (loss)		1,450			
	d	Net rental income or (loss)					
	7a	(i) Securities		20,534,721	6,268		
		(ii) Other					
	b	Less cost or other basis and sales expenses		21,338,928			
	c	Gain or (loss)		-804,207	6,268		
	d	Net gain or (loss)		-797,939			-797,939
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18		a				
b	Less direct expenses		b				
c	Net income or (loss) from fundraising events . .						
9a	Gross income from gaming activities See Part IV, line 19		a				
b	Less direct expenses		b				
c	Net income or (loss) from gaming activities . .						
10a	Gross sales of inventory, less returns and allowances		a				
b	Less cost of goods sold		b				
c	Net income or (loss) from sales of inventory . .						
	Miscellaneous Revenue		Business Code				
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See Instructions			9,539,539	274,345	0	130,198

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	8,654,176	8,654,176		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	262,904	262,904		
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	538,010	269,285	152,452	116,273
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	1,186,602	481,350	272,183	433,069
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	45,455	18,554	9,845	17,056
9	Other employee benefits	102,904	44,903	22,466	35,535
10	Payroll taxes	120,856	53,899	30,836	36,121
11	Fees for services (non-employees)				
a	Management				
b	Legal	12,868		12,868	
c	Accounting	34,500		34,500	
d	Lobbying				
e	Professional fundraising See Part IV, line 17	3,900			3,900
f	Investment management fees				
g	Other	182,511	117,199	30,350	34,962
12	Advertising and promotion	46,926	21,768	6,310	18,848
13	Office expenses	90,518	40,847	25,509	24,162
14	Information technology	51,525	18,244	21,731	11,550
15	Royalties				
16	Occupancy	112,137	58,507	26,701	26,929
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	528,893	470,620	15,951	42,322
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	51,663	10,575	35,694	5,394
23	Insurance	53,995			53,995
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	Employee development	26,853	12,463	9,565	4,825
b	Auto expenses	18,563	10,897	4,147	3,519
c	Miscellaneous expenses	16,893	12,060	4,833	
d	Subscriptions and dues	5,920	4,616	743	561
e	Awards and honorariums	196	58	21	117
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	12,148,768	10,562,925	716,705	869,138
26	Joint costs. Check here ☐ 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)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				1	
	2	Savings and temporary cash investments			7,594,230	2	2,780,601
	3	Pledges and grants receivable, net			13,939,467	3	11,624,881
	4	Accounts receivable, net			294,937	4	507,330
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net			47,428	7	34,266
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			513,658	9	548,738
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	2,135,117	1,043,789	10c	989,362
	b	Less accumulated depreciation	10b	1,145,755			
	11	Investments—publicly traded securities			32,979,970	11	39,314,649
	12	Investments—other securities See Part IV, line 11			17,239,850	12	27,074,999
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			3,011,728	15	3,989,144
	16	Total assets. Add lines 1 through 15 (must equal line 34)			76,665,057	16	86,863,970
Liabilities	17	Accounts payable and accrued expenses			916,032	17	667,946
	18	Grants payable			5,146,148	18	4,829,167
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties				23	
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities Complete Part X of Schedule D			28,043,376	25	32,610,448
	26	Total liabilities. Add lines 17 through 25			34,105,556	26	38,107,561
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			21,237,333	27	23,156,854
	28	Temporarily restricted net assets			11,867,769	28	17,137,579
	29	Permanently restricted net assets			9,454,399	29	8,461,976
	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			42,559,501	33	48,756,409
	34	Total liabilities and net assets/fund balances			76,665,057	34	86,863,970

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . .		No
b Were the organization's financial statements audited by an independent accountant?	Yes	
c If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . .		

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization Jewish Federation of Cincinnati	Employer identification number 31-0537174
---	--

Part I

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

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

- 1

☐

A church, convention of churches, or association of churches **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).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 supported organization(s)

(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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	9,615,954	13,861,246	14,304,710	7,823,846	9,134,996	54,740,752
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 lines 1 through 3	9,615,954	13,861,246	14,304,710	7,823,846	9,134,996	54,740,752
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						54,740,752

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	9,615,954	1,155,967	14,304,710	7,823,846	9,134,996	54,740,752
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	964,979	1,155,967	1,411,665	1,168,558	928,137	5,629,306
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets	31,091					31,091
11 Total support (Add lines 7 through 10)						60,401,149
12 Gross receipts from related activities, etc (See instructions)					12	1,443,199

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

☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	90.630 %
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	90.330 %

16a 33 1/3% support test—2009. 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% support test—2008. 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—2009. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

☒

b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

☒

18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions

☒

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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 through 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 \$5,000 or 1% of the amount on line 13 for the year						
cAdd lines 7a and 7b						
8Public Support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 June 30, 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						

Section C. Computation of Public Support Percentage

15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	
16Public support percentage from 2008 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	
19a33 1/3% support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
b33 1/3% support tests—2008. 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		
20Private 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. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**
► **Attach to Form 990. ► See separate instructions.**

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
Jewish Federation of Cincinnati

Employer identification number

31-0537174

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	131	1
2 Aggregate contributions to (during year)	1,976,628	159,001
3 Aggregate grants from (during year)	3,469,897	204,500
4 Aggregate value at end of year	7,445,500	110,016
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☒ Yes ☐ No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	☒ Yes ☐ No	

Part II

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area
☐ Protection of natural habitat ☐ Preservation of a 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, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

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

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

Part III

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1

► \$ _____

(ii) Assets included in Form 990, Part X

► \$ _____

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

a Revenues included in Form 990, Part VIII, line 1

► \$ _____

b Assets included in Form 990, Part X

► \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2009

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

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

1b

If "Yes," explain the arrangement 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

2b

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	8,465,796	11,204,141			
1b Contributions	858,319	646,620			
1c Investment earnings or losses	1,881,508	-2,992,606			
1d Grants or scholarships					
1e Other expenditures for facilities and programs	475,044	392,359			
1f Administrative expenses					
1g End of year balance	10,730,579	8,465,796			

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 8 000 % %

b

Permanent endowment ▶ 55 000 % %

c

Term endowment ▶ 37 000 % %

3a

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

(i) unrelated organizations

3a(i)

No

(ii) related organizations

3a(ii)

No

b

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

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) Accumulated depreciation	(d) Book value
1a Land		670,587		670,587
1b Buildings		1,132,244	878,015	254,229
1c Leasehold improvements		102,396	81,935	20,461
1d Equipment		206,575	162,490	44,085
1e Other		23,315	23,315	0
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				989,362

Schedule D (Form 990) 2009

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	19,539,539
2	Total expenses (Form 990, Part IX, column (A), line 25)	212,148,768
3	Excess or (deficit) for the year Subtract line 2 from line 1	3-2,609,229
4	Net unrealized gains (losses) on investments	48,261,387
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8544,750
9	Total adjustments (net) Add lines 4 - 8	98,806,137
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	106,196,908

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	118,345,676
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments2a8,261,387	
b	Donated services and use of facilities2b	
c	Recoveries of prior year grants2c	
d	Other (Describe in Part XIV)2d544,750	
e	Add lines 2a through 2d2e8,806,137	
3	Subtract line 2e from line 139,539,539	
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 7b4a	
b	Other (Describe in Part XIV)4b	
c	Add lines 4a and 4b4c0	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)59,539,539	

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	112,148,768
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities2a	
b	Prior year adjustments2b	
c	Other losses2c	
d	Other (Describe in Part XIV)2d	
e	Add lines 2a through 2d2e0	
3	Subtract line 2e from line 1312,148,768	
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 7b4a	
b	Other (Describe in Part XIV)4b	
c	Add lines 4a and 4b4c0	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)512,148,768	

Part XIVSupplemental Information

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

Identifier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	Designated funds are for capital repairs and replacement for Jewish agencies. Term endowments are for education, awards and general support. Permanent endowment funds are used for education and general support.
Part XI, Line 8 - Other Adjustments		Changes in value of beneficial interest in perpetual trust 544750
Part XII, Line 2d - Other Adjustments		Changes in value of beneficial interest in perpetual trust 544750

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
Jewish Federation of Cincinnati

Employer identification number
31-0537174

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" to 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 (Form 990) if additional space is needed ▶ ☐

(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
See Additional Data Table							

2

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

70

3

Enter total number of other organizations

1

Software ID:
Software Version:
EIN: 31-0537174
Name: Jewish Federation of Cincinnati

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
Adath Israel Congregation 3201 East Galbraith Rd Cincinnati, OH 45236	31-0537489	501(c)(3)	206,415				SEED and general support
American Jewish Committee 105 W 4th Street Cincinnati, OH 45202	13-5563393	501(c)(3)	21,198				General support
American Jewish Joint Distribution Committee711 Third Ave New York, NY 10017	13-1656634	501(c)(3)	25,000				General support
Art Academy of Cincinnati 1212 Jackson St Cincinnati, OH 45202	31-1601569	501(c)(3)	6,500				General support
Arthritis Foundation7124 Miami Ave Cincinnati, OH 45243	31-6043937	501(c)(3)	6,100				General support
Beth Israel Synagogue50 North Sixth Hamilton, OH 45011	31-0708269	501(c)(3)	16,000				SEED and general support
Big BrothersBig Sisters4010 Executive Park Drive Suite 240 240 Cincinnati, OH 45241	31-0537123	501(c)(3)	31,200				Community-based mentoring and general support
Camp Ashreinuc/o Mrs Ellen Pollock 2360 Vera Avenue Cincinnati, OH 45237	31-1435998	501(c)(3)	19,500				Day camp scholarships
Camp Chabad1863 Section Road Cincinnati, OH 45237	31-0163231	501(c)(3)	28,600				Inclusion of Special Needs Campers
Camp Livingston8401 Montgomery Rd Cincinnati, OH 45236	31-6050765	501(c)(3)	65,000				Economic Crisis Funding and camp scholarships

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
Cedar Village5467 Cedar Village Drive Mason, OH 45040	31-1345871	501(c)(3)	129,678				New Americans Community Support Service, CHAI Hopes, women's programming and general support
Center for Holocaust & Humanity Education3101 Clifton Avenue Cincinnati, OH 45220	20-5090993	501(c)(3)	24,100				Holocaust Awareness Weeks Israel&theHolocaust and general support
Chabad House of Cincinnati PO Box 62008 Cincinnati, OH 45262	51-0163231	501(c)(3)	10,000				General support
Chabad Jewish Center3977 Hunt Rd Cincinnati, OH 45236	22-3796223	501(c)(3)	8,950				General support
Chabad of Southern Ohio1636 Summit Road Cincinnati, OH 45237	31-0163231	501(c)(3)	7,400				General support
Children's Hospital Medical Ce3333 Burnet Ave Cincinnati, OH 45229	31-0833936	501(c)(3)	22,800				General support
Cincinnati Art Museum953 Eden Park Drive Cincinnati, OH 45202	31-0536653	501(c)(3)	25,750				General support
Cincinnati Ballet1555 Central Pkwy Cincinnati, OH 45214	31-6050354	501(c)(3)	7,250				General support
Cincinnati Community Kollel2241 Losantiville Avenue Cincinnati, OH 45237	31-1426973	501(c)(3)	10,700				Women's Learning Initiative
Cincinnati Country Day School6905 Given Road Cincinnati, OH 45243	31-0536970	501(c)(3)	5,500				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
Cincinnati Hebrew Day School2222 Losantiville Road Cincinnati, OH 45237	31-0544741	501(c)(3)	376,832				Economic Crisis Funding, Scholarships/Financial Aid, and general support
Cincinnati Opera1243 Elm St Cincinnati, OH 45202	31-0549044	501(c)(3)	5,100				General support
Cincinnati Zoo3400 Vine Street Cincinnati, OH 45220	31-0537171	501(c)(3)	6,600				General support
Congregation Beth Adam10001 Loveland-Madeira Road Loveland, OH 45140	31-0993285	501(c)(3)	42,350				S E E D and general support
Congregation B'nai Tikvah Attn Rabbi Adler PO Box 35 West Chester, OH 45071	31-1609574	501(c)(3)	8,500				S E E D
Congregation B'nai Tzedek Attn Chuck Kamine Treasurer 6280 Kugler Mill Road Cincinnati, OH 45263	31-1301267	501(c)(3)	11,500				S E E D
Congregation Ohav Shalom8100 Cornell Road Cincinnati, OH 45249	31-0626626	501(c)(3)	17,500				S E E D and general support
Doctors Without Borders USA333 Seventh Avenue 2nd Floor New York, NY 10277	13-3433452	501(c)(3)	16,450				General support
Dream House Homes Inc4680 Hunt Road Cincinnati, OH 45242	26-4196177	501(c)(3)	17,500				General support
Fine Arts FundPO Box 630561 Cincinnati, OH 45263	31-0537138	501(c)(3)	7,850				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
FreeStoreFoodBank1250 Tennessee Avenue Cincinnati, OH 45229	23-7122205	501(c)(3)	12,700				General support
Friends of Jewish Chapel Inc 326 First St Ste 11 Annapolis, MD 21403	52-1964701	501(c)(3)	82,400				General support
Golf Manor Synagogue6442 Stover Avenue Cincinnati, OH 45237	31-0628603	501(c)(3)	17,500				S E E D and general support
Hearing Speech & Deaf Center of Greater Cincinnati2825 Burnet Ave Cincinnati, OH 45219	31-0536654	501(c)(3)	8,180				Sign Language Interpretation and general support
Hebrew Union College3101 Clifton Avenue Cincinnati, OH 45220	31-0537067	501(c)(3)	13,750				Pastoral Counseling & Chaplaincy Services and Education & Outreach for the Cincinnati Jewish Community
Hillel Jewish Student Center 2615 Clifton Avenue Cincinnati, OH 45220	31-6068733	501(c)(3)	94,250				Jewish Continuity & College Outreach and general support
Isaac M Wise Temple8329 Ridge Road Cincinnati, OH 45236	31-0536987	501(c)(3)	66,044				S E E D , women's programming and general support
Israel Guide Dog Center732 S Settlers Circle Warrington, PA 18976	23-2519029	501(c)(3)	5,500				General support
Jewish Agency for Israel-JAFI 633 Third Ave New York, NY 10011	23-0053483	501(c)(3)	15,000				General support
Jewish Family Service11223 Cornell Park Drive Cincinnati, OH 45242	31-0744786	501(c)(3)	573,587				Synagogue Connections/Bikur Cholim, Chaver Fund-Passover Donations, Healthy Relationships for Teens/Tweens, Counseling and Adoption Services, Parenting Services, Jewish Family Service Food Pantry, Case Management for People in Need, Holocaust Survivors Case Management Services, New American Case Management Services, Aging Services, Economic Crisis funding and 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
Jewish Federation of Palm Beach4601 Community Drive West Palm Beach, FL 33417	59-0948696	501(c)(3)	19,000				General support
Jewish National Fund9918 Carver Road Suite 102 Cincinnati, OH 45242	13-1659627	501(c)(3)	15,460				General support
Jewish Vocational Service4300 Rossplain Road Cincinnati, OH 45236	31-0536671	501(c)(3)	180,769				scholarship administration, Employer's Choice/Cincinnati Career Network, VIP/Longterm Work Center, S E E D and general support
Kneseth Israel Congregation PO Box 37118 Cincinnati, OH 45222	31-0549055	501(c)(3)	15,500				S E E D
Lighthouse Youth Services Inc1501 Madison Road Cincinnati, OH 45206	23-7046229	501(c)(3)	8,800				General support
Lindenwood University209 South Kingshighway St St Charles, MO 63301	43-0652649	501(c)(3)	5,000				General support
MARCC630 Vine Street Ste 606 Cincinnati, OH 45202	31-0744047	501(c)(3)	13,000				Inter-Denominational Comm Aff
Mayerson Jewish Community Center8485 Ridge Road Cincinnati, OH 45236	31-0536986	501(c)(3)	706,716				Jewish Education, Kosher Hot Lunch Program for Seniors, Meals on Wheels, Senior Adult Case Management, Senior Adult Socialization, Senior Adult Transportation Services, Russian Newsletter, New American Socialization, Support and Enrichment Services for Family and Adults, Wellness and Recreation Services, Youth Development and Connections, 8th Grade Program, scholarships and general support
Miami University Hillel11 E Walnut Street Oxford, OH 45056	31-6068732	501(c)(3)	10,000				Shabbat Dinners
Northern Hills Synagogue5714 Fields Ertel Rd Cincinnati, OH 45249	31-0673600	501(c)(3)	35,168				S E E D and 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
Ohio Jewish Communities50 West Broad Street Suite 1815 Columbus, OH 43215	31-1042915	501(c)(4)	33,700				Government Affairs
Rockdale Temple8501 Ridge Road Cincinnati, OH 45236	31-0543299	501(c)(3)	45,100				SEED and general support
Rockwern Academy8401 Montgomery Road Cincinnati, OH 45236	31-0603959	501(c)(3)	876,335				Tuition Aid Program, Economic Crisis Funding and general support
Seven Hills School5400 Red Bank Rd Cincinnati, OH 45227	31-0536666	501(c)(3)	9,700				General support
South Area Solomon Schechter Day SchoolOne Commerce Way Norwood, MA 02062	04-3043595	501(c)(3)	9,500				General support
Stanford University326 Galvez Street Stanford, CA 94305	94-1156365	501(c)(3)	5,000				General support
Temple Sholom3100 Longmeadow Lane Cincinnati, OH 45236	31-0584318	501(c)(3)	15,500				SEED
The Jewish Cemeteries of Greater Cincinnati3400 Montgomery Road Cincinnati, OH 45207	38-3711514	501(c)(3)	100,566				General support
UC FoundationPO Box 210021 Cincinnati, OH 45221	31-0896555	501(c)(3)	25,900				General support
United Jewish Communities 25 Broadway Suite 1700 New York, NY 10004	13-1624240	501(c)(3)	1,742,231				Birthright Israel and Overseas JDC/JAFI/Fair Share

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
United States Naval Academy Foundation549 Coover Road Annapolis, MD 21401	23-7003516	501(c)(3)	25,500				General support
United Way of Greater Cincinnati2400 Reading Rd Cincinnati, OH 45202	31-0537502	501(c)(3)	104,285				General support
United Way of Massachusetts Bay-BostonPO Box 51381 Boston, MA 02205	04-2382233	501(c)(3)	5,118				General support
University of Cincinnati Account Receivable PO Box 691031 Cincinnati, OH 45269	31-6000989	501(c)(3)	7,700				Lichter Lecture Series
Valley Temple145 Springfield Pike Cincinnati, OH 45215	31-0744533	501(c)(3)	27,934				Women's programming, S E E D and general support
Walnut Hills High School 3250 Victory Pkwy Cincinnati, OH 45207	31-0966274	501(c)(3)	14,150				General support
Wellness Community4918 Cooper Road Cincinnati, OH 45242	31-1287785	501(c)(3)	10,000				General support
Workum Scholarship Fund 9680 Sycamore Trace Cincinnati, OH 45242	20-0071689	501(c)(3)	6,750				Summer Intern Program
Xavier University3800 Victory Parkway Cincinnati, OH 45207	31-0537516	501(c)(3)	10,000				General support
YWCA of Cincinnati898 Walnut Street Cincinnati, OH 45202	31-0537518	501(c)(3)	5,300				General support

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
Jewish Federation of Cincinnati

Employer identification number
31-0537174

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 ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☒ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are 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		No
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 ☒ 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 in 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?		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
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?		No
	If "Yes," to line 5a or 5b, describe in Part III		
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?		No
	If "Yes," to line 6a or 6b, describe in Part III		
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	Yes	
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
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?		

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

[illegible]

Part III

Supplemental Information

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.

Identifier	Return Reference	Explanation
	Part I, Line 1b	Discretionary dollars were donated for CEO's work in relation to organizational matters.
	Part I, Line 7	Goals are established by the board and graded by the executive committee by the percentage of completion, and overall attainment.

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Jewish Federation of Cincinnati

Employer identification number

31-0537174

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected amount	
			Yes	No

2	Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958	▶	\$ _____
3	Enter the amount of tax, if any, on line 2, above, reimbursed by the organization	▶	\$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Shepard Englander Bridge loan to sell residence		X	44,717	33,117		No	Yes		Yes	

[illegible]

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance
-------------------------------	---	---

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
Megan Budynkiewicz	Daughter of Christie Budynkiewicz	41,990	Wages and benefits		No

SCHEDULE M
(Form 990)

NonCash Contributions

OMB No 1545-0047

2009

Open to Public Inspection

►Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

Name of the organization
Jewish Federation of Cincinnati

Employer identification number
31-0537174

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	143	1,528,649	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 ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

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

0

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?	Yes	No
b	If "Yes," describe the arrangement in Part II		No
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		No
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		

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990****Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.**
▶ **Attach to Form 990.**

OMB No 1545-0047

2009**Open to Public
Inspection****Name of the organization**
Jewish Federation of Cincinnati**Employer identification number**

31-0537174

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 2		Debbie Brant and Robert Brant have a family relationship Robert Brant and Daniel Lipson have a family relationship David Fisher, Marc Fisher and Suzette Fisher have a family relationship Donald Kaplan and Howard Kaplan have a family relationship
Form 990, Part VI, Section B, line 11		The CFO reviewed the 990 and a public disclosure copy was subsequently provided to the Board of Directors before filing
Form 990, Part VI, Section B, line 12c		Conflict of interest forms are sent out annually, results are compiled and reviewed for any possible disclosures
Form 990, Part VI, Section B, line 15		Every three years, the Executive Committee, which is a board-designated committee, reviews and sets the CEO's salary and benefits package, resulting in a three year contract The Executive Committee reviews the United Jewish Communities annual salary survey as well as holds conversations with several other Federations Annually, the CEO is responsible for reviewing and setting all other top management salary and benefits The CEO reviews the United Jewish Communities annual salary survey All items used in determining salary and benefits are documented and retained
Form 990, Part VI, Section C, line 19		The organization's governing documents are available on the Ohio Secretary of State's website The financial statements are available on the organization's website The conflict of interest policy is available upon request
Form 990, Part XI, Line 2c	Audit Oversight	The Finance and Administration Committee oversees the audit and the process has not changed in the current year

Additional Data

Software ID:

Software Version:

EIN: 31-0537174

Name: Jewish Federation of Cincinnati

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Mrs Jan Armstrong-Cobb Member	80	X						0	0	0
Mrs Debbie Brant Member	80	X						0	0	0
Ms Susan Brenner Member	80	X						0	0	0
Mr Alan Brown Member	80	X						0	0	0
Mr David Fisher Member	80	X						0	0	0
Mr Edward Frankel Member	80	X						0	0	0
Mr Howard Kaplan Member	80	X						0	0	0
Rabbi Yuval Kernerman Member	80	X						0	0	0
Dr Nachum Klafter Member	80	X						0	0	0
Mr Chase Kohn Member	80	X						0	0	0
Mr Daniel Lipson Member	80	X						0	0	0
Mrs Gloria Lipson Member	80	X						0	0	0
Dr John Michelman Member	80	X						0	0	0
Mr Larry Neuman Member	80	X						0	0	0
Mrs Nancy Postow Member	80	X						0	0	0
Mr Jacob Rubin Member	80	X						0	0	0
Mrs Dina Wilhelm Member	80	X						0	0	0
Mrs Felicia Zakem Member	80	X						0	0	0
Mr Donald Kaplan Member	80	X						0	0	0
Mr Gary Greenberg Member from 11/1	80	X						0	0	0
Mr Elliot Smith Member from 6/1	80	X						0	0	0
Mrs Nina Paul Member from 6/1	80	X						0	0	0
Mrs Edie Rau Member from 6/1	80	X						0	0	0
Mr Kenneth Kabel Member from 6/1	80	X						0	0	0
Mr Jeffrey Goldenberg Member from 6/1	80	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Mrs Renee Roth Member from 6/1	80	X						0	0	0
Mr Andrew Shott Member from 6/1	80	X						0	0	0
Mr James A Miller Member from 6/1	80	X						0	0	0
Rabbi Sigma Coran Member from 6/1	80	X						0	0	0
Mr Stanley Chesley Member until 10/31	80	X						0	0	0
Mr Stephen Lerner Member until 10/31	80	X						0	0	0
Mr David Wise Member until 12/31	80	X						0	0	0
Mrs Wendy Bader Member until 5/31	80	X						0	0	0
Mr Jon Blatt Member until 5/31	80	X						0	0	0
Mrs Ellen Finestone Member until 5/31	80	X						0	0	0
Mr Robert Klein Member until 5/31	80	X						0	0	0
Rabbi Margaret Meyer Member until 5/31	80	X						0	0	0
Ms Sonia Milrod Member until 5/31	80	X						0	0	0
Mrs Elinor Ziv Member until 5/31	80	X						0	0	0
Mr Marc Fisher Past President	80	X		X				0	0	0
Mrs Beth Guttman President	8 00	X		X				0	0	0
Mr Harry Davidow Past President	80	X		X				0	0	0
Mr Bret Caller VP/President elect	3 00	X		X				0	0	0
Mr Steven Miller Secretary	2 00	X		X				0	0	0
Mr Andrew Berger Vice President	3 00	X		X				0	0	0
Mr Tedd Friedman Vice President	5 00	X		X				0	0	0
Mr Robert Brant Vice President	7 00	X		X				0	0	0
Mr William Freedman VP/Treasurer	3 00	X		X				0	0	0
Mr Fred Kanter Vice President	3 00	X		X				0	0	0
Mr Henry Schneider Vice President	2 00	X		X				0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Mrs Suzette Fisher Vice President at 6/1	5 00	X		X				0	0	0
Mrs Fran Coleman Vice President at 6/1	2 00	X		X				0	0	0
Christie Budynkiewicz CFO	50 00			X				98,182	0	13,942
Sharon B Stern COO	50 00			X				122,349	0	11,372
Shepard H Englander CEO	50 00			X				262,059	0	30,104
Danielle V Minson Director of Development	50 00					X		112,644	0	10,932

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Employee development	26,853	12,463	9,565	4,825
Auto expenses	18,563	10,897	4,147	3,519
Miscellaneous expenses	16,893	12,060	4,833	
Subscriptions and dues	5,920	4,616	743	561
Awards and honorariums	196	58	21	117