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Return of Organization Exempt From Income Tax

2009

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

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

B Check if applicable	C	D Employer Identification Number	E Telephone number	G Gross receipts \$	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See specific instructions. JEWISH FEDERATION OF ORANGE COUNTY 1 FEDERATION WAY #210 IRVINE, CA 92603-0174	95-2407026	949.435.3484	4,048,703.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Name and address of principal officer		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		H(c) Group exemption number ▶	
SAME AS C ABOVE		If 'No,' attach a list (see instructions)			
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
J Website: ▶ JEWISHORANGECOUNTY.ORG					
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of Formation 1966		M State of legal domicile CA	

Part I Summary

1	Briefly describe the organization's mission or most significant activities. <u>THE MISSION OF THE JEWISH FEDERATION OF ORANGE COUNTY IS TO CONNECT PEOPLE WHO GIVE WITH PEOPLE IN NEED. WE DO THAT BY RAISING FUNDS FOR GRANTS TO SUPPORT OUR COMMUNITY, INNOVATIVE OUTREACH, COMMUNITY INITIATIVES AND GRANT SUPPORT TO JEWS THROUGHOUT THE WORLD</u>			
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.			
3	Number of voting members of the governing body (Part VI, line 1a)	3		49
4	Number of independent voting members of the governing body (Part VI, line 1b)	4		48
5	Total number of employees (Part V, line 2a)	5		17
6	Total number of volunteers (estimate if necessary)	6		520
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a		0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b		0.
8	Contributions and grants (Part VIII, line 1h)	Prior Year		Current Year
9	Program service revenue (Part VIII, line 2g)	3,996,178.		3,774,325.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	21,051.		5,931.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	125,182.		92,518.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,142,411.		3,872,774.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,671,848.		1,601,563.
14	Benefits paid to or for members (Part IX, column (A), line 4)			
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,288,943.		1,316,863.
16a	Professional fundraising fees (Part IX, column (A), line 11a)			
b	Total fundraising expenses (Part IX, column (D), line 25)	504,334.		
17	Other expenses (Part IX, column (A), lines 11b-11d (if-24f))	866,837.		730,398.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,827,628.		3,648,824.
19	Revenue less expenses. Subtract line 18 from line 12	314,783.		223,950.
20	Total assets (Part X, line 16)	Beginning of Year		End of Year
21	Total liabilities (Part X, line 26)	2,814,146.		2,970,911.
22	Net assets or fund balances. Subtract line 21 from line 20	163,357.		96,172.
		2,650,789.		2,874,739.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Philip N. Kaplan Date: 7/2/10

Type or print name and title: Philip N. Kaplan, Chairman of the Board

Paid Preparer's Use Only

Preparer's signature: RICHARD D. GARMAN Date: 7/28/10 Check if self employed: Preparer's identifying number (see instructions): P00088470

Firm's name (or yours if self employed), address, and ZIP + 4: RICHARD D. GARMAN & ASSOCIATES, CPAS A.C.
10061 TALBERT AVE STE 200
FOUNTAIN VALLEY, CA 92708

EIN: 33-0298489 Phone no: (714) 378-6019

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

SCANNED AUG 30 2010

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Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission.

SEE SCHEDULE O

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

[X] 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 [X] 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 \$ 1,191,283. including grants of \$ 638,371.) (Revenue \$ 79,592.)

THE FEDERATION'S SOCIAL SERVICE GRANTS AND PROGRAMS ENSURE THE QUALITY OF LIFE, AND CONNECTION TO JEWISH LIFE, FOR THE MOST VULNERABLE MEMBERS OF OUR COMMUNITY: SENIORS (FOR WHOM OUR GRANTS UNDERWRITE TRANSPORTATION, HOME CARE, AND SOCIAL PROGRAMS TO MAINTAIN SENIORS' AND HOLOCAUST SURVIVORS' CONNECTION TO THE JEWISH COMMUNITY); CHILDREN AND ADULTS WITH SPECIAL NEEDS (FROM PHYSICAL DISABILITIES TO DOWN SYNDROME, AUTISM AND OTHER DEVELOPMENTAL CHALLENGES); AND INDIVIDUALS AND FAMILIES IN CRISIS (WHO BENEFIT FROM FINANCIAL EMPOWERMENT PROGRAMS, COUNSELING, CASE MANAGEMENT AND EMERGENCY SUPPORT). FEDERATION SOCIAL SERVICE GRANTS ALSO HELP OUR COMMUNITY TO BE PREPARED IN THE EVENT OF A NATURAL OR OTHER DISASTER.

4b (Code:) (Expenses \$ 825,480. including grants of \$ 442,370.) (Revenue \$ 59,694.)

FEDERATION'S SUPPORT OF JEWISH EDUCATION PROGRAMS SPANS ALL AGES AND DENOMINATIONS IN OUR COMMUNITY. OUR EDUCATION GRANTS SUPPORT CAMPERSHIPS AND PRESCHOOL SCHOLARSHIPS FOR JEWISH CHILDREN; AFTER-SCHOOL AND SUMMER EDUCATION PROGRAMS FOR YOUTH AND TEENS; JEWISH DAY SCHOOLS WHOSE STUDENT POPULATIONS RANGE FROM KINDERGARTEN THROUGH 12TH GRADE; JEWISH IDENTITY AND LEADERSHIP PREPARATION FOR TEENS; ADULT JEWISH LEARNING PROGRAMS; AND CONTINUING JEWISH EDUCATION FOR SENIORS.

4c (Code:) (Expenses \$ 605,464. including grants of \$ 324,461.) (Revenue \$ 117,055.)

THE COMMUNITY OUTREACH GRANTS AND PROGRAMS OF THE JEWISH FEDERATION BUILD LEADERSHIP ON OUR COLLEGE CAMPUSES THROUGH ADVOCACY TRAINING, MENTORING, CONFERENCES AND EXPERIMENTAL LEARNING; ENABLE MEMBERS OF OUR COMMUNITY TO EXPLORE A RANGE OF JEWISH CULTURAL ACTIVITIES FOR ALL AGES; CONNECT OUR COMMUNITY WITH JEWS IN NEED THROUGHOUT THE UNITED STATES AND OVERSEAS; AND PROVIDE OUR CONGREGATIONS WITH SUPPORT FOR INNOVATIVE OUTREACH PROGRAMMING.

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

(Expenses \$ 366,390. including grants of \$ 196,361.) (Revenue \$ 12,106.)

4e Total program service expenses 2,988,617.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
<ul style="list-style-type: none"> • Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI • Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII • Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX • Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X 		
12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
1a	20		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b	0		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a	17		
2b	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)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
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)? 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		X
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
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?		X
6b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		X
7b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	X	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make any distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter.		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter.		
11a	Gross income from other members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		

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

Section A. Governing Body and Management

	Yes	No
1 a Enter the number of voting members of the governing body		
1 a		49
b Enter the number of voting members that are independent		
1 b		48
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? SEE SCHEDULE O	X	
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?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders? SEE SCHEDULE O	X	
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? SEE SCHEDULE O	X	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? SEE SCHEDULE O	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		X

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

	Yes	No
10 a Does the organization have local chapters, branches, or affiliates?		X
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?		
10 b		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11 A Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 b	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done SEE SCHEDULE O	X	
12 c	X	
13 Does the organization have a written whistleblower policy?	X	
13	X	
14 Does the organization have a written document retention and destruction policy?	X	
14	X	
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	X	
15 a	X	
b Other officers of key employees of the organization SEE SCHEDULE O If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)	X	
15 b	X	
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 a		X
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?		
16 b		

Section C. Disclosures

- 17 List the states with which a copy of this Form 990 is required to be filed ► CA
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available Check all that apply
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. SEE SCHEDULE O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ► R. COHEN JEWISH FED. OF ORG CTY 1 FEDERATION WAY, #210 IRVINE CA 92603 949.435.3484

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(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			
JODI GREENBAUM VICE CHAIR	0	X					0.	0.	0.	
PHILIP N KAPLAN CHAIRMAN OF BOD	0	X					0.	0.	0.	
FRANK ELLIS VICE CHAIR	0	X					0.	0.	0.	
MICHAEL STOLL VICE CHAIR	0	X					0.	0.	0.	
RICHARD CARPE CO-TREASURER	0	X					0.	0.	0.	
BLOSSOM SIEGEL VICE CHAIR	0	X					0.	0.	0.	
PHILLIP WALDMAN VICE CHAIR	0	X					0.	0.	0.	
JEFFREY KATZ DIRECTOR	0	X					0.	0.	0.	
CRAIG BARBAROSH VICE CHAIR	0	X					0.	0.	0.	
STEVEN FAINBARG VICE CHAIR	0	X					0.	0.	0.	
ADELE ABRAMS DIRECTOR	0	X					0.	0.	0.	
MARC FRANKLIN VICE CHAIR	0	X					0.	0.	0.	
DEBBIE MARGOLIS VICE CHAIR	0	X					0.	0.	0.	
SAM WYMAN VICE CHAIR	0	X					0.	0.	0.	
MELVIN LIPSON VICE CHAIR	0	X					0.	0.	0.	
ANN MOSKOWITZ DIRECTOR	0	X					0.	0.	0.	
LAUREN KLEIN CO-TREASURER	0	X					0.	0.	0.	

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
YARON SHAHAM DIRECTOR	0	X					0.	0.	0.	
RABBI DAVID ELIEZRE DIRECTOR	0	X					0.	0.	0.	
JOSEPH BAIM VICE CHAIR	0	X					0.	0.	0.	
BEVERLY JACOBS DIRECTOR	0	X					0.	0.	0.	
ALLEN JAFFY DIRECTOR	0	X					0.	0.	0.	
GARY KRAMER DIRECTOR	0	X					0.	0.	0.	
DAVID STOLL DIRECTOR	0	X					0.	0.	0.	
JAY MOSS DIRECTOR	0	X					0.	0.	0.	
ADAM NEWMAN DIRECTOR	0	X					0.	0.	0.	
JAMES WEISS DIRECTOR	0	X					0.	0.	0.	
KENNETH BEARD VICE CHAIR	0	X					0.	0.	0.	
MARK BERMAN DIRECTOR	0	X					0.	0.	0.	
ADELINE COHEN DIRECTOR	0	X					0.	0.	0.	
1b Total							352,761.	0.	17,183.	

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 **▶ 2**

	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>		X
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>	X	
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>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of Services	(C) Compensation

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 **▶ 0**

SCHEDULE J-2
(Form 990)

Continuation Sheet for Form 990

OMB No 1545 0047

2009

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
▶ See instructions for Form 990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the Organization

Employer Identification number

JEWISH FEDERATION OF ORANGE COUNTY

95-2407026

Part I Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(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			
CINDY FURST DIRECTOR	0	X						0.	0.	0.
GALI GLANTZ DIRECTOR	0	X						0.	0.	0.
ELLIA KASSOFF DIRECTOR	0	X						0.	0.	0.
DENNIS KLARIN DIRECTOR	0	X						0.	0.	0.
DAVID WEINBERG DIRECTOR	0	X						0.	0.	0.
KAREN RAAB DIRECTOR	0	X						0.	0.	0.
DAVID RAZIN DIRECTOR	0	X						0.	0.	0.
MICHAEL REZNICK DIRECTOR	0	X						0.	0.	0.
RABBI ELIE KAPLAN SPITZ DIRECTOR	0	X						0.	0.	0.
RABBI RICHARD STEINBERG DIRECTOR	0	X						0.	0.	0.
MICHELE WALOT DIRECTOR	0	X						0.	0.	0.
SHARON WEIDBERG DIRECTOR	0	X						0.	0.	0.
ELEANOR WEINSTEIN DIRECTOR	0	X						0.	0.	0.
GERALD WEINSTEIN DIRECTOR	0	X						0.	0.	0.
DEBORAH BERG SECRETARY	0	X						0.	0.	0.
GIDEON BERNSTEIN DIRECTOR	0	X						0.	0.	0.
SUSAN GLASS DIRECTOR	0	X						0.	0.	0.
STUART WOLFE DIRECTOR	0	X						0.	0.	0.
SHALOM ELCOTT PRESIDENT & CEO	40			X	X			243,761.	0.	11,733.
KATHLEEN RON DEVLPMT DIRECTOR	40					X		109,000.	0.	5,450.

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a 3,774,325.				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f				
	g Noncash contribns included in lns 1a-1f	\$				
	h Total. Add lines 1a-1f		3,774,325.			
PROGRAM SERVICE REVENUE	Business Code					
	2 a					
	b					
	c					
	d					
	e					
	g Total. Add lines 2a-2f					
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		5,931.		5,931.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	268,447.			
	b Less: direct expenses	b	175,929.			
c Net income or (loss) from fundraising events		92,518.			92,518.	
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				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		3,872,774.	0.	0.	98,449.	

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).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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	1,512,004.	1,512,004.		
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	89,559.	89,559.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	234,653.	70,396.	23,465.	140,792.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))	0.	0.	0.	0.
7 Other salaries and wages	858,322.	634,573.	75,996.	147,753.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	52,947.	34,151.	4,818.	13,978.
9 Other employee benefits	89,500.	57,727.	23,628.	8,145.
10 Payroll taxes	81,441.	52,530.	7,411.	21,500.
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	13,964.	6,982.		6,982.
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17				
f Investment management fees				
g Other	85,071.	68,385.	1,500.	15,186.
12 Advertising and promotion				
13 Office expenses				
14 Information technology	5,345.	5,345.		
15 Royalties				
16 Occupancy	109,399.	71,337.		38,062.
17 Travel	30,599.	22,457.	2,662.	5,480.
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	15,752.	12,759.	630.	2,363.
23 Insurance	15,607.	10,067.	1,420.	4,120.
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 <u>UNCOLLECTIBLE PROMISES</u>	217,008.	175,776.	8,681.	32,551.
b <u>PRINTING AND PUBLICATIONS</u>	53,049.	39,933.		13,116.
c <u>POSTAGE AND SHIPPING</u>	48,027.	19,777.	978.	27,272.
d <u>OTHER</u>	32,353.	26,829.	910.	4,614.
e <u>COMMUNITY OUTREACH</u>	29,981.	26,684.		3,297.
f All other expenses	74,243.	51,346.	3,774.	19,123.
25 Total functional expenses. Add lines 1 through 24f	3,648,824.	2,988,617.	155,873.	504,334.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash -- non-interest-bearing	435,093.	1	539,368.
	2 Savings and temporary cash investments	1,195,459.	2	1,190,910.
	3 Pledges and grants receivable, net	1,099,548.	3	1,081,695.
	4 Accounts receivable, net		4	
	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		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	44,974.	9	31,549.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 204,324.		
	b Less. accumulated depreciation	10b 176,935.	39,072.	10c 27,389.
	11 Investments -- publicly-traded securities		11	
	12 Investments -- other securities. See Part IV, line 11		12	
	13 Investments -- program-related. See Part IV, line 11		13	100,000.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		2,814,146.	16	2,970,911.
LIABILITIES	17 Accounts payable and accrued expenses	163,357.	17	96,172.
	18 Grants payable		18	
	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		25	
	26 Total liabilities. Add lines 17 through 25		163,357.	26
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	2,648,991.	27	2,871,912.
	28 Temporarily restricted net assets	1,798.	28	2,827.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances.	2,650,789.	33	2,874,739.	
34 Total liabilities and net assets/fund balances.	2,814,146.	34	2,970,911.	

BAA

Form 990 (2009)

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990. Cash Accrual Other

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

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

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

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

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

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

Separate basis Consolidated basis Both consolidated and separate basis

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

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

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

BAA

Form 990 (2009)

SCHEDULE A
(Form 990 or 990-EZ)

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 ORANGE COUNTY	Employer identification number 95-2407026
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

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

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

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(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 organizations

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

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	2,875,046.	450,085.	4,146,595.	3,996,178.	3,774,325.	15,242,229.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						0.
4 Total. Add lines 1-through 3	2,875,046.	450,085.	4,146,595.	3,996,178.	3,774,325.	15,242,229.
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)						59,145.
6 Public support. Subtract line 5 from line 4						15,183,084.

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	2,875,046.	450,085.	4,146,595.	3,996,178.	3,774,325.	15,242,229.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	32,256.	24,020.	41,874.	21,051.	5,931.	125,132.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV	1,475.					1,475.
11 Total support. Add lines 7 through 10						15,368,836.
12 Gross receipts from related activities, etc. (see instructions)					12	0.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	98.8 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	97.4 %

16a **33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization.

b **33-1/3 support test – 2008.** If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (add lns 9, 10c, 11, and 12)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33-1/3 support tests – 2009. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33-1/3 support tests – 2008. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**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, lines 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions

OMB No 1545 0047

2009

Open to Public Inspection

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

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

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

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

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

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

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

- Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area
 Protection of natural habitat Preservation of certified historic structure
 Preservation of open space

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

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

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

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

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

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

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

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

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

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

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

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

- (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
(ii) Assets included in Form 990, Part X ▶ \$ _____

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

- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
b Assets included in Form 990, Part X ▶ \$ _____

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

- 3 Using the organization's acquisition accession and other records, check any of the following that are a significant use of its collection items (check all that apply).
- a Public exhibition
 - 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 organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If 'Yes,' explain the arrangement in Part XIV and complete the following table.
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 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 organization answered 'Yes' to Form 990, Part IV, line 10.

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

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

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ _____ %
- c Term endowment ▶ _____ %

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other	204,324.		176,935.	27,389.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				27,389.

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)		3,872,774.
2	Total expenses (Form 990, Part IX, column (A), line 25)		3,648,824.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		223,950.
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net) Add lines 4 through 8		
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		223,950.

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	4,048,703.
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) SEE PART XIV	2d	175,929.
	e Add lines 2a through 2d	2e	175,929.
3	Subtract line 2e from line 1	3	3,872,774.
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 must equal Form 990, Part I, line 12.)	5	3,872,774.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	3,824,753.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25.		
	a Donated services and use of facilities	2a	
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIV) SEE PART XIV	2d	175,929.
	e Add lines 2a through 2d	2e	175,929.
3	Subtract line 2e from line 1	3	3,648,824.
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 must equal Form 990, Part I, line 18.)	5	3,648,824.

Part XIV Supplemental Information

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

PART X - FIN 48 FOOTNOTE

 THE FEDERATION HAS ADOPTED FIN 48, AND IT IS MANAGERMENTS OPINION THAT THERE IS NO

 TAX POSITION THAT WOULD NOT BE SUSTAINED UNDER EXAMINATION.

2009

SCHEDULE D, PART XIV - SUPPLEMENTAL INFORMATION PAGE 6

JEWISH FEDERATION OF ORANGE COUNTY

95-2407026

**SCHEDULE D, PART XII, LINE 2D
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

OTHER REVENUE: EXPENSES GROSS FOR BOOKS

TOTAL \$ 175,929.
\$ 175,929.

**SCHEDULE D, PART XIII, LINE 2D
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

OTHER REVENUE: EXPENSES NET FOR TAX

TOTAL \$ 175,929.
\$ 175,929.

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Schedule F-1 (Form 990) if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			ISRAEL	EDUCATION	10,000.	CHECK			
				FOR AT					
				RISK YOUTH					
			ISRAEL	RENOVATION	6,750.	CHECK			
				OF CENTER					
				FOR YOUNG					
				ADULTS					
			ISRAEL	SCHOOL	32,809.	CHECK			
				RENOVATION					
				PROJECT					
			ISRAEL	SPECIAL	10,000.	CHECK			
				EDUCATION					
				PROJECT					
			ISRAEL	SUPPORT	12,500.	CHECK			
				EDUCATION					
				PROGRAMS					

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 6

3 Enter total number of other organizations or entities 0

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information.

PART I, LINE 2 - GRANTMAKERS EXPLANATION FOR GRANTS OUTSIDE US

GRANTS GIVEN OUTSIDE THE UNITED STATES BY THE JEWISH FEDERATION OF ORANGE COUNTY ARE OVERSEEN BY THE CONNECT 2 ISRAEL COMMITTEE (C2IC), WHICH IN TURN REPORTS TO THE FEDERATION'S PLANNING & FUNDING COUNCIL (PFC). THE C2IC HAS A REQUEST FOR PROPOSALS FORM THAT MUST BE FILLED OUT EVERY OVERSEAS APPLICANT FOR FEDERATION FUNDS, NO MATTER THE GRANT AMOUNT. REQUIRED ATTACHMENTS TO THE RFP INCLUDE ANNUAL ORGANIZATIONAL AND PROJECT BUDGETS, AND THE ORGANIZATION'S CERTIFICATE OF NONPROFIT STATUS (FOR ISRAEL GRANTEES) OR THE 501(C) (3) OF THEIR AMERICAN FISCAL AGENT. MEMBERS OF THE C2IC CONDUCT SITE VISITS IN ISRAEL (AT THEIR OWN PERSONAL EXPENSE) FOR THE PURPOSE OF EVALUATION PRIOR TO COMMITTEE DISCUSSION OF AN APPLICATION, AND TO EVALUATE PROGRESS AFTER A GRANT HAS BEEN MADE. IN ADDITION, GRANTEES APPROVED BY C2IC SEND AN ANNUAL PROGRAM ACTIVITY AND PROGRESS REPORT.

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE	(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events		
	SPEAKERS & EVE (event type)	OTHER REVENUE (event type)	1 (total number)	(Add col. (a) through col. (c))		
1	Gross receipts	232,396.	25,402.	10,649.	268,447.	
2	Less. Charitable contributions					
3	Gross income (line 1 minus line 2)	232,396.	25,402.	10,649.	268,447.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	175,929.			175,929.
	10	Direct expense summary. Add lines 4- through 9 in column (d)				175,929.
11	Net income summary. Combine lines 3, column (d) and line 10				92,518.	

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
	(Add col. (a) through col. (c))			
1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes		
	3	Non-cash prizes		
	4	Rent/facility costs		
	5	Other direct expenses		
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %
7	Direct expense summary. Add lines 2 through 5 in column (d)			
8	Net gaming income summary. Combine lines 1, column (d) and line 7			

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities _____ a Is the organization licensed to operate gaming activities in each of these states? b If 'No,' explain.	9a	
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? b If 'Yes,' explain.	10a	
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

13 Indicate the percentage of gaming activity operated in.

a The organization's facility

13a	%
------------	---

b An outside facility

13b	%
------------	---

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records.

Name ▶ _____

Address ▶ _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?

15a

b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.

c If 'Yes,' enter name and address of the third party.

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided. ▶ _____

Director/officer

Employee

Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

17a

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year. ▶ \$ _____

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047

2009

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

Open to Public
Inspection

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

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. **SEE PART IV**

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

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
BIRTHRIGHT ISRAEL FOUNDATION 33 EAST 33RD ST NEW YORK, NY 10016	13-4092050		25,000.	0.			STRENGTHEN JEWISH COMMUNITES
BUREAU OF JEWISH EDUCATION OF OC 1 FEDERATION WAY #205 IRVINE, CA 92603	95-3740563		137,670.	0.			JEWISH EDUCATION
CAMP ALONIM 1101 PEPPERTREE LN BRANDEIS, CA 93064	95-1684064		6,500.	0.			CAMPING AND TORAH VALUES
CAMP JCA SHALOM 34342 MULHOLLAND WAY MALIBU, CA 90265	84-1652923		7,000.	0.			JEWISH DAY CAMPS
CHABAD OF NEWPORT BEACH 3412 VIA OPORTO NEWPORT BEACH, CA 92663	33-0953444		22,500.	0.			SUPPORT FOR CHILDREN WITH SPECIAL NEEDS
COMMUNITY FOUNDATION OF JFOC 1 FEDERATION WAY #210 IRVINE, CA 92603	95-3740563		139,970.	0.			SUPPORT FOR JEWISH COMMUNITY
CONGREGATION SHIR HA-MA'ALOT 3652 MICHELSON DR IRVINE, CA 92612	95-2559118		6,205.	0.			RELIGIOUS SCHOOL FOR NEEDY
EZRA CENTER PO BOX 2272 ANAHEIM, CA 92814	20-2927498		15,000.	0.			SUPPORT SENIORS OF NORTH OR.CTY

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

3 Enter total number of other organizations

22

0

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

▶ Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II and Part III.

OMB No 1545 0047

2009

**Open to Public
Inspection**

Name of the organization		Employer identification number					
JEWISH FEDERATION OF ORANGE COUNTY		95-2407026					
Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part I.)							
(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
FRIENDS OF ISRAELI SCOUTS 50 W. 58TH ST NEW YORK, NY 10019	13-3843506		10,000.				SUPPORT JEWISH BOY SCOUTING
FRIENDS OF YEMIN ORDE 4501 CONNECTICUT AVE NW WASHINGTON, DC 20008	22-3090463		17,000.				CARE AND EDUCATION FOR CHILDREN
HASBARA FELLOWSHIP 520 8TH AVE NEW YORK, NY 10018	13-3740640		19,980.				ISRA. PUBLIC DIPLOMACY
HEBREW ACADEMY 14401 WILLOW LANE HUNTINGTON BEACH, CA 92647	33-0688036		26,930.				JEWISH RELIGIOUS SCHOOL
HILLEL FOUNDATION OF OC 1 FEDERATION WAY #100 IRVINE, CA 92603	52-1844823		116,251.				SUPPORT JEWISH LIFE ON CAMPUSES
JEWISH FAMILY SERVICES 1 FEDERATION WAY #220 IRVINE, CA 92603	23-7106134		309,593.				JEWISH SOCIAL SERVICES
JEWISH FEDERATION NA 25 BROADWAY STE 1700 NEW YORK, NY 10004	13-1624240		190,065.				SUPPORT JEWISH PHILANTHROPY
JEWISH LEARNING INSTITUTE 19045 YORBA LINDA BLVD YORBA LINDA, CA 92886	33-0373300		7,500.				JEWISH EDUCATION
MERAGE JEWISH COMMUNITY CTR OF O 1 FEDERATION WAY #200 IRVINE, CA 92603	33-0016661		135,319.				SUPPORT JEWISH CULTURE
MORASHA JEWISH DAY SCHOOL 30782 AVENIDA DE LAS BANDERAS RANCHO SANTA MARG., CA 92688	33-0164495		10,428.				JEWISH DAY SCHOOL

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545 0047

2009

Open to Public Inspection

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

Part I Questions Regarding Compensation

1 a 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.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input checked="" type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

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.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

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

Only section 501(c)(3) and 501(c)(4) organizations 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?

b Any related organization?

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?

b Any related organization?

If 'Yes' to line 6a or 6b, describe in Part III.

7 For person 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

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

If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

9

	Yes	No
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		X

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

Schedule J (Form 990) 2009

PART II, LINE 10 - OTHER INCOME

<u>NATURE AND SOURCE</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
CAMPUS					1,475.
TOTAL	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 1,475.</u>

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No 1545 0047

2009

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

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE MISSION OF THE JEWISH FEDERATION OF ORANGE COUNTY IS TO CONNECT PEOPLE WHO GIVE WITH PEOPLE IN NEED. WE DO THAT BY RAISING FUNDS, AND (A) PROVIDING CORE GRANTS TO OUR COMMUNITY PARTNERS (JEWISH AGENCIES AND DAY SCHOOLS) TO SUPPORT THEIR ANNUAL ACTIVITIES SERVING A DIVERSE POPULATION, FROM BABIES THROUGH SENIORS; (B) SPONSORING AND UNDERWRITING COMMUNITY PROGRAMS THAT ENABLE JEWS TO CONNECT WITH THEIR COMMUNITY THROUGH THEIR PROFESSIONS AND PASSIONS; (C) PROVIDING PROJECT GRANTS TO CONGREGATIONS AND OTHER INSTITUTIONS FOR INNOVATIVE OUTREACH PROGRAMMING; (D) LAUNCHING AND SUSTAINING NEW COMMUNITY INITIATIVES TO ADDRESS UN MET NEEDS; (E) PROVIDING GRANT SUPPORT TO OUR "SISTER CITIES" IN ISRAEL AND TO JEWS IN NEED THROUGHOUT THE WORLD.

FORM 990, PART III, LINE 2 - NEW SERVICES

1. SOLOMON SOCIETY IS A FELLOWSHIP OF MEN WHO INSPIRE EACH OTHER THROUGH THEIR VALUES AND ACTIONS, AND BUILD COMMUNITY THROUGH NETWORKING AND PHILANTHROPIC INVESTMENT.

2. THE ROSE PROJECT INFORMS, EDUCATES AND ENGAGES JEWISH STUDENTS AT THE UNIVERSITY OF CALIFORNIA, IRVINE, ON THE ISSUES THAT CONFRONT ISRAEL AND JEWISH LIFE; FACILITATES INFORMED AND RESPECTFUL DIALOGUE AND SHARED LEARNING AMONGST DIFFERENT CONSTITUENTS ON CAMPUS, INCLUDING THE MUSLIM COMMUNITY; AND SUPPORTS THE QUALITY OF CAMPUS LIFE FOR JEWISH STUDENTS AND THEIR FAMILIES.

3. JEWISH FEDERATION ASSISTANCE CENTER HAS BEEN CREATED TO ENSURE THE AVAILABILITY OF LIFELINE SERVICES TO JEWISH INDIVIDUALS AND FAMILIES IN ORANGE COUNTY, WHO ARE FACING CHALLENGES AS A RESULT OF THE ECONOMIC SITUATION. JFAC PROVIDES A HELPLINE, JEWISH FREE LOAN ASSOCIATION, CAREER CENTER AND EMERGENCY ASSISTANCE.

Name of the organization

Employer identification number

JEWISH FEDERATION OF ORANGE COUNTY

95-2407026

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

IN THE PAST YEAR THE FEDERATION HAS SUPPORTED A SIGNIFICANT NUMBER OF PROGRAMS IN ISRAEL. OUR GRANTS TO ISRAEL SUPPORTED TRAUMA COUNSELING FOR CHILDREN AND YOUTH IN THE AFTERMATH OF TERROR ATTACKS; SCHOLARSHIPS FOR ORPHANED STUDENTS; TECHNOLOGY TRAINING FOR TEENS FROM DISADVANTAGED BACKGROUNDS; SOCIAL AND EMOTIONAL COMPETENCY BUILDING FOR AT-RISK CHILDREN; EXPERIMENTAL LEARNING IN ISRAEL FOR HIGH SCHOOL STUDENTS AND YOUNG ADULTS; LEADERSHIP TRAINING AND EDUCATIONAL SUPPORT FOR YOUNG MEN FROM POOR FAMILIES; NEONATAL INTENSIVE CARE EQUIPMENT FOR A HOSPITAL, AND EMPOWERMENT PROGRAMS FOR ISRAEL'S MOST VULNERABLE CITIZENS, INCLUDING IMMIGRANTS FROM ETHIOPIA AND THE FORMER SOVIET UNION.

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECT

- 1.) GERALD AND ELEANOR WEINSTEIN ARE BOARD MEMBERS AND ARE MARRIED.
- 2.) DAVID STOLL AND MICHAEL STOLL (BOARD MEMBERS) ARE FATHER AND SON, RESPECTIVELY.

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDE

ANY PERSON, 18 YEARS OF AGE OR OLDER, WHO SUBSCRIBES TO THE PURPOSES OF THE FEDERATION AND WHO HAS MADE A CONTRIBUTION OF \$18 OR MORE TO THE FEDERATION ANNUAL CAMPAIGN DURING THE CURRENT OR PRECEDING CALENDAR YEAR SHALL BE A MEMBER OF THE FEDERATION FOR THE CURRENT CALENDAR YEAR UNLESS THAT PERSON HAS AN UNPAID PLEDGE FOR THE YEAR PRIOR TO THE PRECEDING CALENDAR YEAR. THE EXECUTIVE COMMITTEE, OR DESIGNEE(S) OF THE EXECUTIVE COMMITTEE MAY EXTEND THE PERIOD OF MEMBERSHIP UPON PARTIAL PAYMENT TO APPLY ON ANY UNPAID PLEDGE. EACH MEMBER SHALL BE ENTITLED TO ONE VOTE AT ANY MEETING OF THE MEMBERS.

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

THE MEMBERS ELECT THE GOVERNING BODY, THE BOARD OF DIRECTORS PER THE BY-LAWS AT AN ANNUAL MEETING.

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FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS

THE MEMBERS APPROVE ELECTIONS OF THE BOARD MEMBERS AND ANY CHANGES TO THE BY-LAWS.

FORM 990, PART VI, LINE 11 - FORM 990 REVIEW PROCESS

THE BOARD OF DIRECTORS GIVE AUTHORIZATION TO THE AUDIT AND FINANCE COMMITTEES TO REVIEW FORM 990 PRIOR TO SUBMISSION TO THE IRS ON BEHALF OF THE BOARD OF DIRECTORS. THE AUDIT AND FINANCE COMMITTEE MEMBERS REVIEW FORM 990 IN FACE TO FACE MEETINGS AND GIVE A REPORT TO THE EXECUTIVE COMMITTEE ABOUT THEIR FINDINGS AS WELL AS THEIR RECOMMENDATION AS TO WHETHER TO APPROVE OR NOT TO APPROVE FORM 990. THE EXECUTIVE COMMITTEE APPROVES THE SUBMISSION OF FORM 990. A PRESENTATION IS GIVEN TO THE BOARD OF DIRECTORS ABOUT THE RESULTS OF FORM 990 AND A COPY OF SUBMITTED FORM 990 IS SUPPLIED TO THE BOARD MEMBERS.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THE CONFLICT OF INTEREST POLICY GUIDELINES ARE REVIEWED WITH BOARD MEMBERS AT THE START OF EACH FISCAL YEAR. AT THAT TIME, EACH MEMBER OF THE BOARD OF DIRECTORS AND EACH STAFF MEMBER IS ASKED TO COMPLETE AND SIGN A CONFLICT OF INTEREST POLICY. THE DIRECTOR OF FINANCE GATHERS THE COMPLETED AND SIGNED CONFLICT OF INTEREST POLICIES AND REVIEWS EACH FOR COMPLETION AND COMPLIANCE ON AN ANNUAL BASIS.

WITH RESPECT TO ANY PROPOSED CONTRACT OR OTHER TRANSACTION OR DECISION MADE BY THE FEDERATION (OTHER THAN ALLOCATION OR GRANT TO A BENEFICIARY AGENCY OR OTHER CHARITABLE ORGANIZATION MADE IN FURTHERANCE OF THE FEDERATION'S EXEMPT PURPOSE) BETWEEN THE FEDERATION AND ONE OR MORE KEY INDIVIDUALS, FAMILY MEMBERS OR RELATED ENTITIES, WHICH IS CONSIDERED BY THE BOARD OF DIRECTORS, THE OFFICERS, OR ANY COMMITTEE OF THE FEDERATION FOR AUTHORIZATION, APPROVAL OR RATIFICATION, THE FOLLOWING RULES SHALL APPLY:

- 1. THE KEY INDIVIDUAL SHALL MAKE FULL DISCLOSURE, IN WRITING (IF TIME PERMITS OTHERWISE ORALLY AT THE MEETING AT WHICH THE MATTER IS TO BE CONSIDERED) OF THE

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FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS (CONTINUED)

RELATIONSHIP OR INTEREST TO THE PRESIDENT OF THE BOARD OR DIRECTORS AND TO THE CHAIRMAN OF ANY COMMITTEE ACTING IN THE CONTRACT OR TRANSACTION, PRIOR TO DISCUSSION OR ACTION ON SUCH CONTRACT OR TRANSACTION.

2. THE CONTRACT OR TRANSACTION SHALL BE CONSIDERED PROPERLY AUTHORIZED, ONLY IF THERE IS A FAVORABLE VOTE OF A MAJORITY OF THE FEDERATION'S DIRECTORS, OFFICERS PRESENT AND VOTING AT THE MEETING. THE PERSON HAVING THE CONFLICT OF INTEREST SHALL VACATE THE ROOM WHEN THE MATTER IS VOTED UPON AND SHALL NOT PARTICIPATE IN THE FINAL DELIBERATION OR DECISION REGARDING THE MATTER, OTHER THAN TO BE AVAILABLE TO PRESENT FACTUAL INFORMATION OR RESPOND TO QUESTIONS.

IF A CONFLICT IS DISCOVERED BUT HAS NOT BEEN REPORTED PROMPTLY BY THE INDIVIDUAL TO THE APPROPRIATE AUTHORITY, THE CONFLICT SHALL BE CONSIDERED GROUNDS FOR REMOVAL FROM EMPLOYMENT, OR AS AN OFFICER FROM THE BOARD OF DIRECTORS OF THE FEDERATION.

EXCEPTIONS TO THIS POLICY REQUIRE PRIOR APPROVAL OF THE EXECUTIVE COMMITTEE OF THE FEDERATION. EXCEPTIONS SHALL BE REPORTED TO THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEE:

ANNUALLY THE BOARD OF DIRECTORS ESTABLISHES A COMPENSATION COMMITTEE. THE COMPENSATION COMMITTEE EXAMINES A SALARY SURVEY CONDUCTED ANNUALLY BY FEDERATION'S UMBRELLA ORGANIZATION, JEWISH FEDERATIONS OF NORTH AMERICA, TO DETERMINE THE APPROPRIATE LEVEL OF COMPENSATION FOR THE FEDERATION'S KEY EMPLOYEES. UPON EXAMINING THE ANNUAL SALARY REVIEW, THE COMPENSATION COMMITTEE ADJUSTS THE COMPENSATION OF KEY EMPLOYEES BASED ON A PERFORMANCE REVIEW PREVIOUSLY CONDUCTED BY THE HUMAN RESOURCES COMMITTEE OF THE BOARD, AS WELL AS THE PROPOSED BUDGET FOR THE NEXT FISCAL YEAR. COMPENSATION COMMITTEE MAKES ITS RECOMMENDATION TO THE EXECUTIVE COMMITTEE OF THE BOARD WHICH APPROVES OR DENIES THE PROPOSED COMPENSATION.

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FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ARTICLES OF INCORPORATION, FORM 1023-APPLICATION FOR EXEMPT STATUS, BY-LAWS, AND TAX EXEMPT APPROVAL LETTER AND NUMBER ARE PROVIDED TO THE PUBLIC UPON REQUEST, EITHER ELECTRONICALLY OR BY MAILING THE REQUESTED DOCUMENTS.

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2006-DESCRIPTION OF CONTRIBUTION REDUCTION AND YEAR END CHANGE:

JEWISH FEDERATION OF ORANGE COUNTY OPERATED ON JULY 1 - JUNE 30 FISCAL YEAR BASIS UNTIL THE YEAR 2006. IN 2006, JFOC CHANGED ITS OPERATING PERIOD TO A CALENDAR YEAR BASIS AND SUBMITTED A STUB PERIOD FORM 990 FOR THE JULY TO DECEMBER 2006 PERIOD. TOTAL CONTRIBUTIONS FOR THE JULY TO DECEMBER 2006 PERIOD AMOUNTED TO \$450,085. HOWEVER, JFOC RECEIVES THE MAJORITY OF ITS CONTRIBUTIONS IN THE FIRST HALF OF THE YEAR AND THE AMOUNT OF TOTAL CONTRIBUTIONS RECEIVED JANUARY 1 TO JUNE 30, 2006 AMOUNTED TO \$2,370,447. ON AN ANNUALIZED BASIS, TOTAL CONTRIBUTIONS FOR CALENDER YEAR 2006 AMOUNTED TO \$2,820,532.