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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2009

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceUnder 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.

A For the 2009 calendar year, or tax year beginning

7/1/2009, and ending

6/30/2010

B Check if applicable
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization Doing Business As		D Employer identification number 65-0788118	
Number and street (or P O box if mail is not delivered to street address) 447 NW SPANISH RIVER BLVD		Room/suite	E Telephone number (561) 347-1821
City or town, state or country, and ZIP + 4 BOCA RATON FL 33431		G Gross receipts \$ 1,664,337	
F Name and address of principal officer. Dr ALLAN JACOB 536 WEST 47TH STREET, MIAMI BEACH, FL 33140		H(a) Is this a group return for affiliates? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

I Tax-exempt status. 501(c) (3) (insert no) 4947(a)(1) or 527H(b) Are all affiliates included? Yes No

If "No," attach a list (see instructions)

J Website: ► WWW.TORAHACADEMYBR.ORG

H(c) Group exemption number ►

K Form of organization Corporation Trust Association Other ► L Year of formation 1999 M State of legal domicile

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

PRIVATE PRESCHOOL SERVICING AGES 2 THRU 5 AS WELL AS ELEMENTARY SCHOOL GRADES 1 TO 5.
STATE STANDARD CURRICULUM FOLLOWED.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)	4 Number of independent voting members of the governing body (Part VI, line 1b)	5 Total number of employees (Part V, line 2a)	6 Total number of volunteers (estimate if necessary)	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7b Net unrelated business taxable income from Form 990-T, line 34	IRS-OSC JAN 18 2011	3 15
4	5	49	11	12	0	CDEN, UT	4 13
5	6	49	11	12	0		5 61
6	7a	49	11	12	0		6 24
7a	7b	49	11	12	0		7a 0
							7b 0

8 Contributions and grants (Part VIII, line 1h)	9 Program service revenue (Part VIII, line 2g)	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	Prior Year	Current Year
					293,324	342,523
					753,048	1,073,261
						0
					157,627	206,836
					1,203,999	1,622,620

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	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)	16a Professional fundraising fees (Part IX, column (A), line 11e)	16b Total fundraising expenses (Part IX, column (D), line 25)	Prior Year	Current Year
				3,393	293,324	342,523
					753,048	1,073,261
						0
					157,627	206,836
					1,203,999	1,622,620
					3,900	13,420
					974,354	768,283
						0
					530,513	505,796
					1,508,767	1,287,499
					-304,768	335,121

20 Total assets (Part X, line 16)	21 Total liabilities (Part X, line 26)	22 Net assets or fund balances Subtract line 21 from line 20	Beginning of Current Year	End of Year
			2,678,919	2,824,006
			3,106,240	2,914,625
			-427,321	-90,619

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

12/31/10

Sign
Here

Signature of officer

Daniel Ettegui Treasurer

Date

Type or print name and title

Paid Preparer's Use Only	Preparer's signature ► BETTY GOLDBERG EA	Date 12/16/2010	Check if self- employed ► <input type="checkbox"/>	Preparer's identifying number (see instructions) P00174446
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► BETTY GOLDBERG EA		EIN ► <input type="checkbox"/>	Phone no ► <input type="checkbox"/>

May the IRS discuss this return with the preparer shown above? (see instructions)

X Yes No 29/14

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2009)

(HTA)

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

SCHOOL'S MISSION IS TO PROVIDE CHILDREN OF THE COMMUNITY WITH AN OUTSTANDING JEWISH AND SECULAR EDUCATION THAT WILL EQUIP THE STUDENTS WITH THE TOOLS NECESSARY TO PURSUE STUDIES IN ANY HIGHER EDUCATIONAL INSTITUTION. STUDENTS ARE IN A CARING AND NURTURING ENVIRONMENT, THAT STRESSES CHARAC, VALUES, AND LOVE OF TORAH AND MITZVOT.

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 \$ 1,112,535 including grants of \$ 0) (Revenue \$ 1,073,261) PRIVATE SCHOOL EDUCATION

4b (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4c (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

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

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ► 1,112,535

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

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

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

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

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

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

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

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

- 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.

12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

 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

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

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

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

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

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

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

	Yes	No
1	X	
2	X	
3	X	
4	X	
5		
6	X	
7	X	
8	X	
9	X	
10	X	
11	X	



	Yes	No
12	X	

13	X
14a	X
14b	X

15	X
16	X

17	X
18	X

19	X
20	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? If "Yes," complete Schedule I, Parts I and II	21	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? If "Yes," complete Schedule I, Parts I and III	22	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? If "Yes," complete Schedule J	23	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, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a	X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
24c	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	
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	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? If "Yes," complete Schedule L, Part II	26	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? If "Yes," complete Schedule L, Part III	27	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):		
28a	a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
28b	b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
28c	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? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	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? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	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? If "Yes," complete Schedule R, Part VI	37	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.	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

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** **1**

b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable **1b**

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, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** **61**

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?

b 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.

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?

b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?

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?

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?

b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?

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?

b If "Yes," did the organization notify the donor of the value of the goods or services provided?

c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?

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?

f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?

h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?

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?

9 Sponsoring organizations maintaining donor advised funds.

a Did the organization make any taxable distributions under section 4966?

b Did the organization make a distribution to a donor, donor advisor, or related person?

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?

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 line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

1a Enter the number of voting members of the governing body **1a** 15 Yes No

b Enter the number of voting members that are independent **1b** 13 Yes No

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?

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?

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

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

6 Does the organization have members or stockholders?

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?

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

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

a The governing body?

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

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

	Yes	No
2	<input checked="" type="checkbox"/>	<input type="checkbox"/> X
3	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
4	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
5	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
6	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
7a	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
7b	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
8a	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
8b	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
9a	<input type="checkbox"/>	<input checked="" type="checkbox"/> X

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

10a Does the organization have local chapters, branches, or affiliates?

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?

11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?

11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.

12a Does the organization have a written conflict of interest policy? If "No," go to line 13.

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

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

13 Does the organization have a written whistleblower policy?

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

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.

b Other officers or key employees of the organization

If "Yes" to line 15a or 15b, 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?

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?

	Yes	No
10a	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
10b	<input type="checkbox"/>	<input type="checkbox"/>
11	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
12a	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
12b	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
12c	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
13	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
14	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
15a	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
15b	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
16a	<input checked="" type="checkbox"/> X	<input type="checkbox"/>
16b	<input type="checkbox"/>	<input type="checkbox"/>

Section C. Disclosure

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

18 Section 6104 requires an organization to make its 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.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► TORAH ACADEMY OF BOCA RATON (561) 347-1821
447 NW SPANISH RIVER BLVD, BOCA RATON, FL 33431

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

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

3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

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? If "Yes," complete Schedule J for such individual.

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		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
		0
		0
		0
		0
		0

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

Part VIII Statement of Revenue

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a 0				
	b Membership dues	1b 0				
	c Fundraising events	1c 0				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 0				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 342,523				
	g Noncash contributions included in lines 1a-1f: \$	0				
	h Total. Add lines 1a-1f	► 342,523				
Program Service Revenue		Business Code				
	2a TUITION AND FEES		1,073,261	1,073,261		
	b		0			
	c		0			
	d		0			
	e		0			
	f All other program service revenue		0			
	g Total. Add lines 2a-2f	► 1,073,261				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		0			
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		0			
	6a Gross Rents	(i) Real	(ii) Personal			
	b Less: rental expenses					
	c Rental income or (loss)	0	0			
	d Net rental income or (loss)		► 0			
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less: cost or other basis and sales expenses	0	0			
	c Gain or (loss)	0	0			
	d Net gain or (loss)		► 0			
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	0				
	b Less: direct expenses	a 248,553				
	c Net income or (loss) from fundraising events	b 41,717				
	9a Gross income from gaming activities. See Part IV, line 19		► 206,836			206,836
	b Less: direct expenses	a 0				
	c Net income or (loss) from gaming activities	b 0				
	10a Gross sales of inventory, less returns and allowances	a 0				
	b Less: cost of goods sold	b 0				
	c Net income or (loss) from sales of inventory		► 0			
	Miscellaneous Revenue	Business Code				
	11a		0			
	b		0			
	c		0			
	d All other revenue		0			
	e Total. Add lines 11a-11d	► 0				
	12 Total revenue. See instructions	► 1,622,620	1,073,261	0	206,836	

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				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	13,420	13,420		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees				
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			
7 Other salaries and wages	643,969	597,822	46,147	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0			
9 Other employee benefits	72,393	57,915	14,479	
10 Payroll taxes	51,921	41,537	10,384	
11 Fees for services (non-employees):				
a Management	0			
b Legal	1,640		1,640	
c Accounting	11,314		11,314	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other	2,304		2,304	
12 Advertising and promotion	16,324	16,324		
13 Office expenses	31,331	4,689	24,110	2,532
14 Information technology	0			
15 Royalties	0			
16 Occupancy	174,005	139,204	34,801	
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	15,232		15,232	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	75,524	67,430	8,094	0
23 Insurance	4,307	2,154	1,292	861
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 STAFF DEVELOPMENT/EDUCATION	4,943	4,518	425	
b MOVING EXPENSE	1,350		1,350	
c EDUCATIONAL BOOKS AND SUPPLIES	67,004	67,004		
d PARSONAGE	96,417	96,417		
e AMORTIZATION	4,101	4,101		
f All other expenses	0			
25 Total functional expenses. Add lines 1 through 24f	1,287,499	1,112,535	171,572	3,393
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	-100,435	1	57,133
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	50	4	77,057
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			
	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	2,400	5	
	7 Notes and loans receivable, net		6	
	8 Inventories for sale or use	0	7	0
	9 Prepaid expenses and deferred charges		8	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,988,200		
	b Less: accumulated depreciation	10b 362,283	2,697,009	10c 2,625,917
	11 Investments—publicly traded securities		0	11
	12 Investments—other securities. See Part IV, line 11	22,800	12	22,800
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	57,095	15	41,099
	16 Total assets. Add lines 1 through 15 (must equal line 34)	2,678,919	16	2,824,006
Liabilities	17 Accounts payable and accrued expenses	25,944	17	37,365
	18 Grants payable		18	
	19 Deferred revenue	56,650	19	62,095
	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	453,991	22	292,601
	23 Secured mortgages and notes payable to unrelated third parties	2,461,408	23	2,394,029
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities. Complete Part X of Schedule D	108,247	25	128,535
	26 Total liabilities. Add lines 17 through 25	3,106,240	26	2,914,625
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
Net Assets or Fund Balances	Organizations that do not follow SFAS 117, check here ► <input checked="" 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, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	-427,321	32	-90,619
	33 Total net assets or fund balances	-427,321	33	-90,619
	34 Total liabilities and net assets/fund balances	2,678,919	34	2,824,006

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		
2b		
2c		
3a		
3b		

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

TORAH ACADEMY OF BOCA RATON, INC

Employer Identification number

65-0788118

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 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 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? _____

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

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	
								0
								0
								0
								0
								0
Total								0

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

TORAH ACADEMY OF BOCA RATON, INC

Employer identification number

65-0788118

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	1	1
2 Aggregate contributions to (during year)	42,357	42,357
3 Aggregate grants from (during year)		
4 Aggregate value at end of year	23,975	23,975
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 a certified historic structure
 Preservation of open space

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

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

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

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 section 170(h)(4)(B)(ii)? Yes No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X ► \$

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

a Revenues included in Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

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

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

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other _____
c <input type="checkbox"/> Preservation for future generations	

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

b If "Yes," explain the arrangement in Part XIV and complete the following table:

		Amount
1c		
1d		
1e		
1f		0

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
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	0	0			

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
3a(i) unrelated organizations		
3a(ii) related organizations		

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

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		0	290,000		290,000
b Buildings		0	2,610,000	290,005	2,319,995
c Leasehold improvements		0	6,000	3,120	2,880
d Equipment		0	45,099	35,169	9,930
e Other		0	37,101	33,989	3,112

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ► 2,625,917

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives	0	
Closely-held equity interests	0	
Other	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)	0	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

Part IX Other Assets. See Form 990, Part X, line 15.

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
Federal income taxes	0
SHORT TERM LOANS	119,500
PAYROLL TAXES PAYABLE	9,035
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	128,535

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,622,620
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,287,499
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	335,121
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4 through 8	9	0
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	335,121

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

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

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

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.

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SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

OMB No 1545-0047

2009

Open to Public
Inspection

► Complete if the organization answered "Yes" to Form 990, Part IV, line 13,
or Form 990-EZ, Part VI, line 48.
► Attach to Form 990 or Form 990-EZ.

Name of the organization

TORAH ACADEMY OF BOCA RATON, INC

Employer identification number
65-0788118

1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Schedule O (Form 990)

NEWSPAPER ADVERTISEMENT

4 Does the organization maintain the following?

a Records indicating the racial composition of the student body, faculty, and administrative staff?

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. If you need more space, use Schedule O (Form 990). -----

5 Does the organization discriminate by race in any way with respect to:

a Students' rights or privileges?

b Admissions policies?

c Employment of faculty or administrative staff?

d Scholarships or other financial assistance?

e Educational policies?

f Use of facilities?

g Athletic programs?

h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. If you need more space, use Schedule O (Form 990). -----

6a Does the organization receive any financial aid or assistance from a governmental agency?

b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either line 6a or line 6b, explain on Schedule O (Form 990). -----

7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Schedule O (Form 990)

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a	X	
5b	X	
5c	X	
5d	X	
5e	X	
5f	X	
5g	X	
5h	X	
6a		
6b		
7		

Department of the Treasury
Internal Revenue Service

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

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

• When is a contract of insurance not a separate insurance?

Name of the organization

Employer identification number

TORAH ACADEMY OF BOCA RATON, INC.

65-0788118

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

3. List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

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.

	(a) Event #1 <u>JOURNAL DINNER</u> (event type)	(b) Event #2 <u>GOLF TOURNAMENT</u> (event type)	(c) Other events 1 (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	175,726	31,638	41,189 248,553
	2 Less: Charitable contributions	0	0	0
	3 Gross income (line 1 minus line 2)	175,726	31,638	41,189 248,553
Direct Expenses	4 Cash prizes	0	0	0
	5 Noncash prizes	0	0	0
	6 Rent/facility costs	0	0	0
	7 Food and beverages	0	0	0
	8 Entertainment	0	0	0
	9 Other direct expenses	22,091	7,257	12,369 41,717
	10 Direct expense summary. Add lines 4 through 9 in column (d)			► (41,717)
	11 Net income summary. Combine line 3, column (d), and line 10			► 206,836

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.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue			0
	2 Cash prizes			0
	3 Noncash prizes			0
Direct Expenses	4 Rent/facility costs			0
	5 Other direct expenses			0
	6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<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)			► (0)
	8 Net gaming income summary. Combine line 1, column d, and line 7			► 0

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:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain:

11 Does the organization operate gaming activities with nonmembers?

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?

	Yes	No
9a		
10a		
11		
12		

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.

2009

**Open to Public
Inspection**

Name of the organization

TORAH ACADEMY OF BOCA RATON, INC

Employer Identification number

65-0788118

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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 checked="" 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 type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

	Yes	No
1a	X	
2	X	

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 type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee

1b	X	
2	X	

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.

4a	X	
4b	X	

4c	X	

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.

5a	X	

5b	X	

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.

6a	X	

6b	X	

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

7	X	

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.

8	X	

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

9	X	

Part II Officers,

Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the

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

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, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 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

Employer identification number

TORAH ACADEMY OF BOCA RATON, INC.

65-0788118

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?	
			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 ► \$ _____

6 Enter the amount of tax, if any, on line 2, above, remitted 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
DANIEL ETTEDGUI ASSIST WITH CASH	X		453,991	275,601	X	X			X	
ELLIOTT ALLSWANG ASSIST WITH CASH	X		27,000	17,000	X	X			X	
			0	0						
			0	0						
			0	0						
			0	0						
Total				\$ 292,601						

Part III Grants or Assistance Benefiting 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.~~

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

(HTA)

100

Schedule L (Form 990 or 990-EZ) 2009

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990

**Department of the Treasury
Internal Revenue Service**

Name of the organization

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

Employer identification number

65-0788118

TORAH ACADEMY OF BOCA RATON, INC

See attached

Application for Extension of Time To File an
Exempt Organization Return

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box. ►
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only. ►

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization TORAH ACADEMY OF BOCA RATON, INC	Employer identification number 65-0788118
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions 447 NW SPANISH RIVER BLVD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions BOCA RATON	FL 33431

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

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of ► TORAH ACADEMY OF BOCA RATON 447 NW SPANISH RIVER BLVD BOCA R Telephone No. ► (561) 347-1821 FAX No. ►
- If the organization does not have an office or place of business in the United States, check this box. ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box. ► If it is for part of the group, check this box. ► and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15/2011, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ► calendar year _____ or
 ► tax year beginning 7/1/2009, and ending 6/30/2010

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

3 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$
		0

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

	Cash	Noncash
1 Federated Campaigns	1	
2 Membership dues	2	
3 Fundraising events	3	
4 Related organizations	4	
5 Government grants (contributions)	5	
6 All other contributions, gifts, grants, and similar amounts not included above.		
CONTRIBUTIONS ALLSWANG FUND	42,357	
JEWISH FEDERATION	89,708	
CONTRIBUTIONS	210,458	
Other contributions total	342,523	6
7 Total	342,523	0

Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1 Depreciation	1	75,524	67,430	8,094
2 Depletion	2	0		
3 Amortization	3	0		
4 Total	4	75,524	67,430	8,094
				0

Part X, Line 4 (990) - Accounts Receivable

	Accounts receivable		Allowance for doubtful accounts	
	Beginning	End	Beginning	End
1	1	50	77,057	
2	2			
3	3			
4	4			
5	5			
6	6			
7	7			
8	8			
9	9			
10	10			
11 Total accounts receivable	11	50	77,057	0
				0

Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment

Category or Item	Land	Buildings	Leasehold Improvements	Equipment	Other	Check if Investment Asset	Check if Asset Disposed	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Disposals/ Adjustments	Beginning Balance	Ending Balance
1 LAND	X							290,000	0		290,000	290,000
2 BUILDING		X						2,610,000	223,082	290,005	2,386,918	2,319,995
3 FURNITURE					X			37,101	32,452		4,649	3,112
4 PLAYGROUND EQUIPMENT					X			15,659	15,659		0	0
5 COMPUTER EQUIPMENT					X			11,707	11,707		0	0
6 NEW PLAYGROUND EQUIPMENT					X			9,695	1,939	5,041	7,756	4,654
7 NEW COMPUTER EQUIPMENT					X			3,607	721	1,876	2,886	1,731
8 LEASEHOLD IMPROVEMENTS					X			6,000	1,200	3,120	4,800	2,880
9 COPIER/ SOFTWARE					X			4,431	0	886	0	3,545
10								0	0		0	0
11								0	0		0	0
12								0	0		0	0
13								0	0		0	0
14								0	0		0	0
15								0	0		0	0
16								0	0		0	0
17								0	0		0	0
18								0	0		0	0
19								0	0		0	0
20								0	0		0	0

2,988,200 286,760 362,283 0 2,697,009 2,625,917

Part X, Lines 11 and 12 (990) - Investments - Securities

Check one box below to indicate how securities are reported

Cost

End of year market value (FMV)

Part X, Line 15 (990) - Other Assets

57,095 41,099

	Description	Beginning	End
1	MORTGAGE COSTS-NET	32,811	28,710
2	SECURITY	12,389	12,389
3	PREPAID HEALTH INSURANCE	11,895	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Part X, Lines 23 and 24 (990) - Secured and Unsecured Notes Payable

	Lender's name	Check if Unsecured	Balance due beginning of year	Balance due end of year
1	TD BANK MORTGAGE		2,159,914	2,091,871
2	SMITH BARNEY		301,494	302,158
3				
4				
5				
6				
7				
8				
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14				
15				
16				
17				
18				
19				
20				

Part X, Line 25 (990) - Other Liabilities

108,247

128,535

	Description	Beginning	End
1	SHORT TERM LOANS	60,500	119,500
2	PAYROLL TAXES PAYABLE	47,747	9,035
3			
4			
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Part II (ՏԵՇՎ Ե (99/09962)) - Everyon

Schedule O

10. Process to Review of Form 990

Form 990 is prepared by accountant. Upon completion, Form 990 is reviewed by the school president, dean, and treasurer.

12c. Monitoring & Enforcing Conflict of Interest Policy

All employees must complete a Conflict of Interest Statement upon hire and statements are updated once a year. Employees must immediately notify TABR of any matters that may result in real or apparent conflicts of interest by submitting a Conflict of Interest Statement through their chain of authority. For each interest disclosed a determination will be made whether to: (a) take no action; (b) assure full disclosure to the Board of Directors and other individuals covered by this policy; (c) ask the person to recuse from participation in related discussions or decisions within the Organization; or (d) ask the person to resign from his or her position in the Organization or, if the person refuses to resign, become subject to possible removal in accordance with the Organization's removal procedures. The Organization will monitor proposed or ongoing transactions for conflicts of interest and disclose them to the in order to deal with potential or actual conflicts, whether discovered before or after the transaction has occurred.

15. Process for Determining Compensation of CEO, Executive Director, top management official, other officers and key employees.

The compensation of the Dean, Executive Director, top management official and other officers and key employees is reviewed and approved using data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations. The compensation of the person is reviewed and approved by the board of directors of the Organization. Any change in salary must be reviewed by the Board of Directors and the Rabbinic Advisory Committee.

19. Describe how the organization makes its governing documents, conflict of interest policy and financial statements available to the public.

The organizations governing documents, conflict of interest policy and financial statements are in the office available upon request.

TABR Board of Directors 2010-2011

Name	Address	City	State	Zip	Home Phone	E-mail Address
Mr. Elliot Allswang	22147 Larksprur Trail	Boca Raton	Florida	33433	561-362-7969	bocaswanga@comcast.net
Mrs. Sue Andron	7529 Martinique Boulevard	Boca Raton	Florida	33433	561-394-5071	sandi1285@aol.com
Dr. Daniel Etzedgui	7505 London Lane	Boca Raton	Florida	33433	561-361-9467	rehabdoc@bellsouth.net
Rabbi Josh Flug	7544 Andorra Place	Boca Raton	Florida	33433	561-391-7283	JoshFlug@gmail.com
Dr. /Rabbi Brian Galbut	7600 Andorra Place	Boca Raton	Florida	33433	561-368-8578	bgalbut@yahoo.com
Rabbi Yaakov Gibber	6644 S. Grande Drive	Boca Raton	Florida	33433	561-451-8582	Ygibber@osboca.com
Rabbi Efrem Goldberg	22234 Hollyhock Trail	Boca Raton	Florida	33433	561-750-0665	rg@brisonline.org
Rabbi Ephraim Goldberg	7308 San Sebastian Drive	Boca Raton	Florida	33433	561-750-7947	ephraim.goldberg@jewishpalmbeach.org
Rabbi Seth Grossman	20/3 Nachal Tzilim	Ramat Bet Shemesh	Israel			
Mr. Joshua Herschberg	22209 Morning Glory Terrace	Boca Raton	Florida	33433	561-395-8853	biffy1@att.blackberry.net
Dr. Allan Jacob	536 West 47th Street	Miami Beach	Florida	33140	305-534-3653	doacu@email.com
Mrs. Sue Kaskel	7648 Stockton Terrace	Boca Raton	Florida	33433	561-417-6667	sdaskkel@concast.net
Dr. Jay Keehn	7731 San Mateo Drive	Boca Raton	Florida	33442	561-417-4669	skeehns@yahoo.com
Mrs. Michal I Marcus	22208 Hollyhock Trail	Boca Raton	Florida	33433	561-750-4670	mrmacus1@gmail.com
Rabbi Eliyahu Rabovsky	21651 Napa Court	Boca Raton	Florida	33433	561-395-8321	rabbi@yboca.org
Mrs. Michal Schochet	7850 Lago Del Mar Drive #117	Boca Raton	Florida	33433	561-620-4775	mnmschochet@hotmail.com
Rabbi Ben Sigerman	7493 Andorra Place	Boca Raton	Florida	33433	561-750-3058	sbrie613@juno.com
Dr. Allen Wolnerman	22235 Morning Glory Terrace	Boca Raton	Florida	33433	561-395-6881	allenmpw@aol.com