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Return of Organization Exempt From Income Tax

OMB No 1545-0047

2010Department 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)**Open to Public
Inspection**

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2010 calendar year, or tax year beginning , 2010, and ending**B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

JEWISH FEDERATION OF ORANGE COUNTY
1 FEDERATION WAY #210
IRVINE, CA 92603

D Employer Identification Number

95-2407026

E Telephone number

949-435-3484

G Gross receipts \$ 5,595,003.**F Name and address of principal officer**

SAME AS C ABOVE

H(a) Is this a group return for affiliates? ☐ Yes ☒ No**H(b) Are all affiliates included?** ☐ Yes ☒ No

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

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ▶ (insert no) ☐ 4947(a)(1) or ☐ 527**J Website:** ▶ JEWISHORANGECOUNTY.ORG**H(c) Group exemption number** ▶**K Form of organization** ☒ Corporation ☐ Trust ☐ Association ☐ 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. THE MISSION OF THE JEWISH FEDERATION OF ORANGE COUNTY IS TO BUILD A CARING COMMUNITY BY CONNECTING PEOPLE WHO GIVE WITH PEOPLE IN NEED. WE DO THAT BY RAISING FUNDS, ALLOCATING GRANTS AND PROVIDING PROGRAMS.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) **3** 54**4** Number of independent voting members of the governing body (Part VI, line 1b) **4** 52**5** Total number of individuals employed in calendar year 2010 (Part V, line 2a) **5** 22**6** Total number of volunteers (estimate if necessary) **6** 618**7a** Total unrelated business revenue from Part VIII, column (C), line 12 **7a** 0.**b** Net unrelated business taxable income from Form 990-T, line 34 **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) **5,931.** 52,509.**11** Other revenue (Part VIII, column (A), lines 5d, 8c, 9c, 10c, and 11e) **92,518.** -1,844.**12** Total revenue. Add lines 8 through 11 (must equal Part VIII, column (A), line 12). **3,872,774.** 5,178,854.**13** Grants and similar amounts paid (Part IX, column (A), lines 1-3) **1,601,563.** 1,797,856.**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) **1,316,863.** 1,381,766.**16a** Professional fundraising fees (Part IX, column (A), line 11e)**b** Total fundraising expenses (Part IX, column (D), line 25) ▶ **406,501.****17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) **730,398.** 824,183.**18** Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) **3,648,824.** 4,003,805.**19** Revenue less expenses. Subtract line 18 from line 12 **223,950.** 1,175,049.**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 **2,874,739.** 4,834,679.**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

Date

PHILIP N KAPLAN

CHAIRMAN OF BOD

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self employed

PTIN N/A

Firm's name ▶ ONISKO & SCHOLZ, LLP

Firm's address ▶ 5000 E SPRING ST STE 200
LONG BEACH, CA 90815-5215

Firm's EIN ▶ N/A

Phone no (562) 420-3100

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

☒ Yes ☐ No**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

TEEA0113L 12/21/10

Form 990 (2010)

9-19 18

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☒

- 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

☒ 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 \$ 1,172,778. including grants of \$ 539,779.) (Revenue \$)

PROGRAMS TO SUPPORT JEWISH EDUCATION SPAN ALL AGES AND DENOMINATIONS IN OUR COMMUNITY. EDUCATION GRANTS SUPPORT CAMPERSHIPS AND PRESCHOOL SCHOLARSHIPS FOR JEWISH CHILDREN; LITERACY ENHANCEMENT PROGRAMS FOR K-3 CHILDREN OF ALL FAITHS IN OC PUBLIC SCHOOLS; AFTER-SCHOOL AND SUMMER EDUCATION PROGRAMS FOR JEWISH YOUTH AND TEENS; JEWISH DAY SCHOOLS, WHOSE STUDENT POPULATIONS RANGE FROM KINDERGARTEN THROUGH 12TH GRADE; LEADERSHIP TRAINING FOR TEENS; ADULT LEARNING PROGRAMS; AND CONTINUING EDUCATION FOR SENIORS.

4b (Code:) (Expenses \$ 1,035,880. including grants of \$ 599,266.) (Revenue \$ 50,629.)

SOCIAL SERVICE GRANTS AND PROGRAMS ENSURE THE QUALITY OF LIFE FOR THE MOST VULNERABLE MEMBERS OF COMMUNITY, JEWS AND PEOPLE OF OTHER FAITHS OR TRADITIONS. WE HELP: 1) SENIORS (FOR WHOM GRANTS UNDERWRITE TRANSPORTATION, HOME CARE, AND SOCIAL PROGRAMS TO MAINTAIN SENIORS' CONNECTION TO COMMUNITY AS WELL AS HOLOCAUST SURVIVORS' CONNECTION TO THE JEWISH COMMUNITY); 2) CHILDREN AND ADULTS WITH SPECIAL NEEDS (PHYSICAL DISABILITIES, DOWN SYNDROME, AUTISM AND OTHER DEVELOPMENTAL CHALLENGES); AND 3) INDIVIDUALS AND FAMILIES IN CRISIS (WHO BENEFIT FROM FINANCIAL EMPOWERMENT PROGRAMS, COUNSELLING, CASE MANAGEMENT AND EMERGENCY SUPPORT).

FEDERATION'S SOCIAL SERVICE GRANTS ALSO HELP JEWISH COMMUNITY TO BE PREPARED IN THE EVENT OF A NATURAL OR OTHER DISASTER.

4c (Code:) (Expenses \$ 782,767. including grants of \$ 350,216.) (Revenue \$ 191,519.)

COMMUNITY OUTREACH GRANTS AND PROGRAMS 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 PEOPLE IN NEED THROUGHOUT THE UNITED STATES, ISRAEL AND OVERSEAS; AND PROVIDE OUR CONGREGATIONS WITH SUPPORT FOR INNOVATIVE JEWISH OUTREACH PROGRAMMING.

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

SEE SCHEDULE O(Expenses \$ 448,005. including grants of \$ 308,595.) (Revenue \$ 30,280.)4e Total program service expenses 3,439,430.

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? (see instructions)	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, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? 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 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c 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		X
d 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	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then 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, Parts I and IV		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, Parts II and IV	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, Parts III and IV		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 (see instructions)		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 a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

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
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
24d 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
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? <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).		
28a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV ...</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) 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)?		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		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	

BAA

Form 990 (2010)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	20	
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	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	22	
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. (see instructions)	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		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)?		X
4b If 'Yes,' enter the name of the foreign country. See instructions for 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?		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?		
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 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?		X
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?		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	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?		
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	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		

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.

Check if Schedule O contains a response to any question in this Part VI

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

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	54
b Enter the number of voting members included in line 1a, above, who are independent	1b	52
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?	2	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?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Does the organization have members or stockholders? SEE SCHEDULE O	6	X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? SEE SCHEDULE O	7a	X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? SEE SCH O	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	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	9	X

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a	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?	10b	
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a Does the organization have a written conflict of interest policy? If 'No,' go to line 13	12a	X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	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	12c	X
13 Does the organization have a written whistleblower policy?	13	X
14 Does the organization have a written document retention and destruction policy?	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 SEE SCHEDULE O	15a	X
b Other officers of key employees of the organization	15b	X
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?	16a	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?	16b	

Section C. Disclosure

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:

▶ JASNA BARON 1 FEDERATION WAY #210 IRVINE CA 92603 949-435-3484

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

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

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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(1) PHILIP N KAPLAN CHAIRMAN OF BOD	5	X		X				0.	0.	0.
(2) DAVID WEINBERG VICE CHAIR	0.4	X		X				0.	0.	0.
(3) JODI GREENBAUM VICE CHAIR	0.4	X		X				0.	0.	0.
(4) KENNETH BEARD VICE CHAIR	3	X		X				0.	0.	0.
(5) DEBORAH BERG SECRETARY	0.4	X		X				0.	0.	0.
(6) FRANK ELLIS VICE CHAIR	2	X		X				0.	0.	0.
(7) STEVEN FAINBARG VICE CHAIR	0.4	X		X				0.	0.	0.
(8) PHILIP WALDMAN VICE CHAIR	0.4	X		X				0.	0.	0.
(9) LAUREN KLEIN TREASURER	0.4	X		X				0.	0.	0.
(10) MICHAEL STOLL VICE CHAIR	3	X		X				0.	0.	0.
(11) BLOSSOM SIEGEL VICE CHAIR	0.4	X		X				0.	0.	0.
(12) CRAIG BARBAROSH VICE CHAIR	0.4	X		X				0.	0.	0.
(13) MARC FRANKLIN VICE CHAIR	0.4	X		X				0.	0.	0.
(14) SAM WYMAN VICE CHAIR	0.4	X		X				0.	0.	0.
(15) ANN MILLER VICE CHAIR	0.4	X		X				0.	0.	0.
(16) DEBBIE MARGOLIS VICE CHAIR	2	X		X				0.	0.	0.
(17) RABBI DOVID ELIEZRIE DIRECTOR	0.2	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 (describe hours for related organizations in Sch O)	(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
(18) SUSAN GLASS DIRECTOR	0.2	X						0.	0.	0.
(19) BEVERLY JACOBS DIRECTOR	0.2	X						0.	0.	0.
(20) ALLEN JAFFY DIRECTOR	0.2	X						0.	0.	0.
(21) JEFFREY KATZ DIRECTOR	0.2	X						0.	0.	0.
(22) GARY KRAMER DIRECTOR	0.2	X						0.	0.	0.
(23) ANN MOSKOWITZ DIRECTOR	0.2	X						0.	0.	0.
(24) JAY L. MOSS DIRECTOR	0.2	X						0.	0.	0.
(25) ADAM NEWMAN DIRECTOR	0.2	X						0.	0.	0.
(26) YARON SHAHAM DIRECTOR	0.2	X						0.	0.	0.
(27) DAVID STOLL DIRECTOR	0.2	X						0.	0.	0.
(28) JAMES WEISS DIRECTOR	0.2	X						0.	0.	0.
(29) MARK BERMAN DIRECTOR	0.2	X						0.	0.	0.
1b Sub-total								107,741.	0.	5,450.
c Total from continuation sheets to Part VII, Section A								333,313.	0.	47,919.
d Total (add lines 1b and 1c)								441,054.	0.	53,369.

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

	Yes	No
3		X
4	X	
5		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? If 'Yes' complete Schedule J for such individual

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

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**

2010

Department of the Treasury
Internal Revenue Service

Name of the Organization

Employer Identification number

JEWISH FEDERATION OF ORANGE COUNTY

95-2407026

Part VII 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			
GIDEON BERNSTEIN DIRECTOR	0.2	X						0.	0.	0.
PAMELA CHOZEN DIRECTOR	0.2	X						0.	0.	0.
ADELINE COHEN DIRECTOR	0.2	X						0.	0.	0.
RABBI HEIDI COHEN DIRECTOR	0.2	X						0.	0.	0.
CINDY FURST DIRECTOR	0.2	X						0.	0.	0.
GALI GLANTZ DIRECTOR	0.2	X						0.	0.	0.
DR. JEFF GLASS DIRECTOR	0.2	X						0.	0.	0.
LILLIAN HELLER CONRAD DIRECTOR	0.2	X						0.	0.	0.
CHARLES KARP DIRECTOR	0.2	X						0.	0.	0.
ELLIA KASSOFF DIRECTOR	0.2	X						0.	0.	0.
DENNIS KLARIN DIRECTOR	0.2	X						0.	0.	0.
DR. HAROLD KRAVITZ DIRECTOR	0.2	X						0.	0.	0.
KAREN RAAB DIRECTOR	0.2	X						0.	0.	0.
DAVID RAZIN DIRECTOR	0.2	X						0.	0.	0.
MICHAEL REZNICK DIRECTOR	0.2	X						0.	0.	0.
BARRY SEATON DIRECTOR	0.2	X						0.	0.	0.
RABBI RICHARD STEINBERG DIRECTOR	0.2	X						0.	0.	0.
MICHELE WALOT DIRECTOR	0.2	X						0.	0.	0.
SHARON WEIDBERG DIRECTOR	0.2	X						0.	0.	0.
LOUIS WEISS DIRECTOR	0.2	X						0.	0.	0.
GERALD WERKSMAN DIRECTOR	0.2	X						0.	0.	0.

2010

Name of the Organization

Employer Identification number

JEWISH FEDERATION OF ORANGE COUNTY

95-2407026

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

[illegible]

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				
	b Membership dues	1 b				
	c Fundraising events	1 c	142,523.			
	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	4,985,666.			
	g Noncash contributions included in lns 1a-1f: \$		253,468.			
	h Total. Add lines 1a-1f		5,128,189.			
PROGRAM SERVICE REVENUE	Business Code					
	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		52,509.			52,509.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	242,515.			
	b Less: cost or other basis and sales expenses		242,515.			
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ 142,523. of contributions reported on line 1c). See Part IV, line 18	a	160,297.			
	b Less: direct expenses	b	173,634.			
	c Net income or (loss) from fundraising events		-13,337.	-13,337.		
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10 a 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 PROJECT FEE - VARIOUS	900099	11,493.	11,493.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		11,493.				
12 Total revenue. See instructions		5,178,854.	-1,844.	0.	52,509.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	1,758,686.	1,758,686.		
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	39,170.	39,170.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	381,232.	245,894.	30,880.	104,458.
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	812,348.	523,965.	65,801.	222,582.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	38,045.	24,539.	3,081.	10,425.
9 Other employee benefits	64,717.	41,742.	5,242.	17,733.
10 Payroll taxes	85,424.	55,098.	6,920.	23,406.
11 Fees for services (non-employees):				
a Management				
b Legal	1,000.		1,000.	
c Accounting	16,455.	8,535.	169.	7,751.
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	115,057.	86,351.	1,942.	26,764.
12 Advertising and promotion				
13 Office expenses	9,018.	8,058.	960.	
14 Information technology	19,226.	11,173.	3,726.	4,327.
15 Royalties				
16 Occupancy	123,210.	88,500.	7,835.	26,875.
17 Travel	45,800.	33,533.	5,368.	6,899.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,674.	8,521.	778.	375.
20 Interest				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization	4,356.	2,810.	351.	1,195.
23 Insurance	14,925.	9,671.	1,209.	4,045.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a UNCOLLECTIBLE PLEDGES	228,022.	228,022.		
b CATERING	133,889.	84,795.	583.	48,511.
c PRINTING AND PUBLICATIONS	63,623.	51,406.	174.	12,043.
d COMMUNITY DEVELOPMENT	53,268.	43,080.	10,188.	
e POSTAGE AND SHIPPING	36,842.	6,798.	3,367.	26,677.
f All other expenses	-50,182.	79,083.	8,300.	-137,565.
25 Total functional expenses. Add lines 1 through 24f	4,003,805.	3,439,430.	157,874.	406,501.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) 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	539,368.	1	400,659.
	2 Savings and temporary cash investments	1,190,910.	2	1,688,253.
	3 Pledges and grants receivable, net	1,081,695.	3	1,596,881.
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net	100,000.	7	163,425.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	31,549.	9	35,565.
	10a Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a 113,818.		
	b Less: accumulated depreciation.	10b 92,646.	10c	21,172.
	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	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	1,054,238.
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,970,911.	16	4,960,193.	
LIABILITIES	17 Accounts payable and accrued expenses	96,172.	17	125,514.
	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	96,172.	26	125,514.
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	2,871,912.	27	3,197,365.
	28 Temporarily restricted net assets.	2,827.	28	1,344,414.
	29 Permanently restricted net assets.		29	292,900.
	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, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances.	2,874,739.	33	4,834,679.
	34 Total liabilities and net assets/fund balances.	2,970,911.	34	4,960,193.

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Form 990 (2010)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,178,854.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,003,805.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,175,049.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,874,739.
5	Other changes in net assets or fund balances (explain in Schedule O) SEE SCHEDULE O	5	784,891.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	4,834,679.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

☐

- 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? ☐ Yes ☒ No
- b Were the organization's financial statements audited by an independent accountant? ☐ Yes ☒ No
- 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? ☐ Yes ☒ No
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 separate basis, consolidated 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? ☐ Yes ☒ No
- b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

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

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Form 990 (2010)

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

2010

Open to Public Inspection

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

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 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?

- (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
11 g (i)		
11 g (ii)		
11 g (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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants'.)	450,085.	4,146,595.	3,996,178.	3,774,325.	5,128,189.	17,495,372.
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 by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	450,085.	4,146,595.	3,996,178.	3,774,325.	5,128,189.	17,495,372.
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)						179,370.
6 Public support. Subtract line 5 from line 4						17,316,002.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	450,085.	4,146,595.	3,996,178.	3,774,325.	5,128,189.	17,495,372.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	24,020.	41,874.	21,051.	5,931.	52,509.	145,385.
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.)						0.
11 Total support. Add lines 7 through 10						17,640,757.
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	98.2 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	98.8 %
16a 33-1/3% support test — 2010. 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 ▶ <input checked="" type="checkbox"/>		
b 33-1/3% support test — 2009. 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 ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test — 2010. 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 ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test — 2009. 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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		

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Schedule A (Form 990 or 990-EZ) 2010

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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
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, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests – 2010. 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 – 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

ADDITIONAL SUPPLEMENTAL INFORMATION

2006 - DESCRIPTION OF CONTRIBUTION REDUCTION AND YEAR END CHANGE:

JEWISH FEDERATION OF ORANGE COUNTY USED TO OPERATE ON JULY, 1 - JUNE, 30 FISCAL YEAR BASIS UNTIL 2006. IN 2006 THE FEDERATION CHANGED ITS OPERATION YEAR TO A CALENDAR YEAR. TOTAL CONTRIBUTIONS FOR THE SHORT YEAR FROM JULY TO DECEMBER 2006 AMOUNTED TO \$450,085. AMOUNT OF THE CONTRIBUTIONS RECEIVED BY THE FEDERATION FROM JANUARY TO JUNE 2006 WAS \$2,370,447 AS THE MAJORITY OF CONTRIBUTIONS USUALLY RECEIVED IN THE FIRST HALF OF THE CALENDAR YEAR. ON AN ANNUALIZED BASIS, TOTAL CONTRIBUTIONS FOR CALENDAR YEAR 2006 AMOUNTED TO \$2,820,532.

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

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

2010**Open to Public
Inspection**

Employer identification number

JEWISH FEDERATION OF ORANGE COUNTY

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 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? ☐ 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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) 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 (ASC 958) 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

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

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					

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:

(i) unrelated organizations

(ii) related organizations

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

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

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

Part VI 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		77,835.	56,663.	21,172.
e Other		35,983.	35,983.	0.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				21,172.

BAA

Schedule D (Form 990) 2010

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.)		

Part VIII Investments—Program Related. (See Form 990, Part X, line 13) N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

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

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST IN ASSETS HELD	1,054,238.
(2) BY JEWISH COMMUNITY FOUNDATION	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15)	1,054,238.

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

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25)	

2. FIN 48 (ASC 740) 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 (ASC 740). SEE PART XIV

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)	5,178,854.
2	Total expenses (Form 990, Part IX, column (A), line 25)	4,003,805.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	1,175,049.
4	Net unrealized gains (losses) on investments	59,356.
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV) SEE PART XIV	725,535.
9	Total adjustments (net). Add lines 4 through 8	784,891.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	1,959,940.

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	5,238,210.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12.		
a	Net unrealized gains on investments	2a	59,356.
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	59,356.
3	Subtract line 2e from line 1	3	5,178,854.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1.		
a	Investments 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	5,178,854.

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

1	Total expenses and losses per audited financial statements	1	4,003,805.
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	
3	Subtract line 2e from line 1	3	4,003,805.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments 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	4,003,805.

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 IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE

INTERNAL REVENUE CODE AND STATE INCOME TAXES UNDER SECTION 23701(D) OF THE

CALIFORNIA TAX CODE.

IN JUNE 2006, THE FINANCIAL ACCOUNTING STANDARDS BOARD ISSUED ASC 740-10 (FORMERLY

KNOWN AS FASB INTERPRETATION NO. 48, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES),

WHICH PRESCRIBED A COMPREHENSIVE MODEL FOR HOW AN ORGANIZATION SHOULD MEASURE,

RECOGNIZE, PRESENT, AND DISCLOSE IN ITS FINANCIAL STATEMENTS UNCERTAIN TAX POSITIONS

Part XIV Supplemental Information *(continued)***PART X - FIN 48 FOOTNOTE (CONTINUED)**

THAT AN ORGANIZATION HAS TAKEN OR EXPECTS TO TAKE ON A TAX RETURN. THE FEDERATION
ADOPTED ASC 740-10 AS OF JANUARY 1, 2010. THERE WAS NO IMPACT TO THE FEDERATION'
FINANCIAL STATEMENTS AS A RESULT OF THE IMPLEMENTATION OF ASC 740-10.

Part XIV Supplemental Information *(continued)*

2010

SCHEDULE D, PART XIV - SUPPLEMENTAL INFORMATION PAGE 4

JEWISH FEDERATION OF ORANGE COUNTY

95-2407026

**SCHEDULE D, PART XI, LINE 8
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

PRIOR PERIOD ADJUSTMENTS

TOTAL	\$	725,535.
	\$	<u>725,535.</u>

Schedule F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► **Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.**
► **Attach to Form 990. ► See separate instructions.**

OMB No 1545 0047

2010

**Open to Public
Inspection**

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

Part I General Information on Activities Outside the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

- 1 **For grantmakers.** 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 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.
- 3 **Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total					
b Total from continuation sheets to Part I.					
c Totals (add lines 3a and 3b)	0	0			0.

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

Schedule F (Form 990) 2010

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. ☐ Part II can be duplicated 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)
(1)			ISRAEL	EDUCATION	20,750.	CHECK			
(2)			ISRAEL	TRAINING	8,220.	CHECK			
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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 **0****3** Enter total number of other organizations or entities **2**

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see instructions for Form 926) ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If 'Yes,' the organization may be required to file Form 3520, Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A Annual Information Return of Foreign Trust With a U.S. Owner (see instructions for Forms 3520 and 3520-A) ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations (see instructions for Form 5471) ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If 'Yes,' the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621) ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865) ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If 'Yes,' the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713) ☐ Yes ☒ No

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

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

GRANTS GIVEN OUTSIDE THE UNITED STATES BY JEWISH FEDERATION OF ORANGE COUNTY ARE
OVERSEEN BY THE CONNECT 2 ISRAEL COMMITTEE (C2IC), WHICH IN TURN REPORTS TO THE
FEDERATION'S PLANNING AND FUNDING COUNCIL (PFC). THE C2IC HAS A REQUEST FOR PROPOSALS
FORM THAT MUST BE FILLED OUT BY EVERY OVERSEAS APPLICANT FOR FUNDS. REQUIRED
ATTACHMENTS TO THE REQUEST INCLUDE ANNUAL ORGANIZATIONAL AND PROJECT BUDGET AND THE
ORGANIZATION'S CERTIFICATE OF NON-PROFIT STATUS (FOR ISRAEL GRANTEES) OR 501 (C)(3)
STATUS FOR THEIR AMERICAN FISCAL AGENT. MEMBERS OF THE C2IC VISIT THE SITE IN ISRAEL
FOR THE PURPOSE OF EVALUATION PRIOR TO COMMITTEE DISCUSSION AND TO MONITOR PROGRESS
AFTER THE GRANT HAS BEEN MADE. IN ADDITION, GRANTEES APPROVED BY C2IC SEND AN ANNUAL
PROGRAM ACTIVITY AND PROGRESS REPORT TO FEDERATION.

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545 0047

2010

Open to Public Inspection

Name of the organization

Name of the organization
JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

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? 1

☐ 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.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0

3 List all states in which the organization is registered or licensed to solicit contributions 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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 YOUTH LEADERSH (event type)	(b) Event #2 WOMAN PHILANTR (event type)	(c) Other events 4 (total number)	(d) Total events (add column (a) through column (c))
	1 Gross receipts	73,162.	72,789.	152,180.	298,131.
	2 Less: Charitable contributions	62,500.	20,794.	54,540.	137,834.
	3 Gross income (line 1 minus line 2)	10,662.	51,995.	97,640.	160,297.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	2,431.	1,560.	43,210.	47,201.
	7 Food and beverages	10,227.	38,246.	55,224.	103,697.
	8 Entertainment				
	9 Other direct expenses	3,620.	1,810.	16,915.	22,345.
	10 Direct expense summary. Add lines 4- through 9 in column (d)				173,243.
	11 Net income summary. Combine line 3, column (d), and line 10				-12,946.

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 column (a) through column (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	<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				

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? _____

☐ Yes ☐ No

b If 'No,' explain. _____

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

☐ Yes ☐ No

b If 'Yes,' explain. _____

11 Does the organization operate gaming activities with nonmembers?

	Yes	No
--	-----	----

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

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?

☐ Yes ☐ No

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?

☐ Yes ☐ No

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 ▶ \$

Part IV **Supplemental information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2010

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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.

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.

Part II can be duplicated 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
(1) CAMP ALONIM 1101 PEPPERTREE LN BRANDEIS, CA 93064	95-1684064	501 (C) (3)	5,750.	0.			SUPPORT JEWISH CAMPING
(2) CAMP JCA SHALOM 34342 MULHOLLAND WAY MALIBU, CA 90265	84-1652923	501 (C) (3)	8,495.	0.			SUPPORT JEWISH CAMPING
(3) CAMP SILVER GAN ISRAEL 14401 WILLOW LANE HUNTINGTON BCH, CA 9264	33-0688036		5,250.	0.			SUPPORT JEWISH CAMPING
(4) CHABAD OF NEWPORT BCH 3412 VIA OPORTO NEWPORT BEACH, CA 92663	33-0953444		20,000.	0.			CHILDREN WITH SPECIAL NEEDS
(5) COMMUNITY SCHOLAR PRGM 1006 PARK AVE NEWPORT BEACH, CA 92662	46-0478494	501 (C) (3)	20,000.	0.			EDUCATED COMMUNITY ON JEWISH TOPIC
(6) CONGREGATION SHIR HA- MA'ALOT 3652 MICHELSON IRVINE, CA 92612	95-2559118	501 (C) (3)	16,770.	0.			SUPPORT FOR RELIGIOUS SCHOOL
(7) EZRA CENTER P.O. BOX 2272 ANAHEIM, CA 92814	20-2927498	501 (C) (3)	20,000.	0.			SUPPORT OF SENIORS IN NOTHERN OC
(8) HEBREW ACADEMY 14401 WILLOW LANE HUNTINGTON BCH, CA 9264	33-0688036	501 (C) (3)	63,444.	0.			JEWISH RELIGIOUS SCHOOL

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

18

3 Enter total number of other organizations

3

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

TEEA3901L 10/29/10

Schedule I (Form 990) 2010

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

PART IV - ADDITIONAL SUPPLEMENTAL INFORMATION

EACH GRANTEE IS REQUIRED TO SUBMIT FINANCIAL STATEMENTS TO THE FEDERATION'S PLANNING & FUNDING CONSUL (PFC) ON ANNUAL BASIS. EACH PROGRAM REQUEST NEEDS TO HAVE A BUDGET SUBMITTED ALONG WITH THE PROPOSAL. GRANTEE'S WHOSE PROGRAMS ARE FUNDED BY FEDERATION SUBMIT MID-YEAR AND FINAL PROGRESS REPORTS OR AN ASSESSMENT OF THE PROGRAMS TO FEDERATION'S PFC. THE FINAL REPORT MUST INCLUDE A FINANCIAL COMPARISON OF PROPOSED VS. ACTUAL EXPENSES. ANY SUBSTANTIAL CHANGES IN THE PROPOSAL OF THE PROJECT MUST BE APPROVED BY THE GRANT COMMITTEE. IN ADDITION, MEMBER OF PFC CONDUCT SITE VISITS TO THOSE PROGRAMS THAT HAVE RECEIVED A LARGE GRANT FROM FEDERATION IN ORDER TO ASSESS THE EFFECTIVENESS OF THE PROGRAM. RESULTS ARE REPORTED TO THE EXECUTIVE COMMITTEE OF THE BOARD BY PFC.

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.

2010

Continuation Page 1 of 2

Name of the organization		Employer identification number					
JEWISH FEDERATION OF ORANGE COUNTY		95-2407026					
Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(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
HILLEL FOUNDATION OC 4225 CAMPUS DRIVE IRVINE, CA 92612	52-1844823	501 (C) (3)	149,272.				SUPPORT JEWIS LIFE ON CAMPUS
JDC HAITI EARTHQUAKE RELIEF 132 EAST 43RD ST. NEW YORK, NY 10017	13-1656634	501 (C) (3)	54,593.				PHILANTHRO PIC ASSISTANCE
JEWISH FAMILY SERVICE 1 FEDERATION WAY #210 IRVINE, CA 92603	23-7106134	501 (C) (3)	353,678.				JEWISH SOCIAL SERVICES
JEWISH FEDERATION N.A. 25 BROADWAY SUITE 1700 NEW YORK, NY 10004	13-1624240	501 (C) (3)	223,714.				JEWISH PHILANTHRO PY
MERAGE JEWISH CENTER 1 FEDERATION WAY STE #200 IRVINE, CA 92603	33-0016661	501 (C) (3)	140,675.				SUPPORT JEWISH CULTURE
OC BUREAU OF JEWISH ED 1 FEDERATION WAY STE #205 IRVINE, CA 92603	95-3740563	501 (C) (3)	164,316.				SUPPORT JEWISH EDUCATION
SHEVET TAPUZ- ISRAELI SCOUTS 22106 CALDERAS MISSION VIEJO, CA 92691	27-1444394	501 (C) (3)	15,461.				SUPPORT JEWISH SCOUTING
TARBUT V'TORAH 5 FEDERATION WAY IRVINE, CA 92603	95-3374189	501 (C) (3)	88,120.				JEWISH RELIGIOUS SCHOOL
TEMPLE BETH SHALOM 2625 N. TUSTIN AVE. SANTA ANA, CA 92705	95-2263896	501 (C) (3)	16,085.				SUPPORT JEWISH EDUCATION
TEMPLE BETH TIKVAH 1600 N. ACACIA FULLERTON, CA 92831	95-2367005	501 (C) (3)	5,300.				SUPPORT JEWISH CULTURE

TEEA4001L 01/25/11

Schedule I Cont (Form 990) 2010

2010

Continuation Page 2 of 2

Schedule I Cont (Form 990) 2010

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

2010**Open to Public
Inspection**

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026**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.

- ☐ First-class or charter travel
☐ Travel for companions
☐ Tax indemnification and gross-up payments
☒ Discretionary spending account

- ☐ Housing allowance or residence for personal use
☐ Payments for business use of personal residence
☐ Health or social club dues or initiation fees
☐ Personal services (e.g., maid, chauffeur, chef)

b If 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.

- ☒ Compensation committee
☐ Independent compensation consultant
☒ Form 990 of other organizations

- ☒ Written employment contract
☒ Compensation survey or study
☒ Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment from the organization or a related organization?
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 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

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 Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III

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

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

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

Schedule J (Form 990) 2010

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

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

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

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1 SHALOM ELCOTT	(i) 249,265.	(ii) 0.	(iii) 0.	11,127.	34,426.	294,818.	255,494.
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

BAA

TEEA4102L 11/15/10

Schedule J (Form 990) 2010

Part III Supplemental Information

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

Area with horizontal dashed lines for supplemental information.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► **Complete if the organizations answered 'Yes'**
on Form 990, Part IV, lines 29 or 30.
► **Attach to Form 990.**

OMB No 1545 0047

2010

**Open To Public
Inspection**

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	12	10,953.	SELLING PRICE
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	17	242,515.	SELLING PRICE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution— Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

SEE PART II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

Yes No

30a		X
31		X
32a	X	

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

Schedule M (Form 990) 2010

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

PART I, LINE 32 - HIRE AND USE OF THIRD PARTIES

FEDERATION OBTAINS THE FOLLOWING INFORMATION FROM DONOR:

- NAME, ADDRESS, DAYTIME TELEPHONE NUMBER

- VEHICLE TO DONATE: YEAR, MAKE, MODEL.

- VEHICLE CONDITION AND MILEAGE.

INFORMATION THEN SENT TO PACIFIC WHOLESALE, (PW). PW CONTACTS DONOR TO ARRANGE

PICKUP OF THE VEHICLE AND UPON PICKUP WILL GIVE THE DONOR A DISCHARGE OF LIABILITY

DOCUMENT. VEHICLE IS PUT UP FOR AUCTION AND AMOUNT RECEIVED IS APPLIED TO FORM

1098C. THIS FORM IS SENT TO THE DONOR. NET PROCEEDS ARE MAILED FROM PW TO JEWISH

FEDERATION.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

**Open to Public
Inspection**

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 BUILD A CARING COMMUNITY
BY CONNECTING PEOPLE WHO GIVE WITH PEOPLE IN NEED. WE DO THAT BY RAISING FUNDS,
ALLOCATING GRANTS AND PROVIDING PROGRAMS.

WE PROVIDE CORE GRANTS (ANNUAL, UNRESTRICTED OPERATING GRANTS) TO OUR COMMUNITY
PARTNERS (TWO JEWISH DAY SCHOOLS AND SEVERAL JEWISH SERVICE ORGANIZATIONS THAT
SERVE A DIVERSE POPULATION - JEWS AND PEOPLE OF OTHER FAITHS, FROM BABIES THROUGH
SENIORS. WE PROVIDE PROGRAM GRANTS TO JEWISH CONGREGATIONS AND INSTITUTIONS TO
UNDERWRITE INNOVATIVE OUTREACH PROGRAMMING. WE OFFER INITIATIVE GRANTS TO MEET
URGENT NEEDS IN EDUCATION, LEADERSHIP AND SOCIAL SERVICES IN ORANGE COUNTY AND IN
ISRAEL. WE ALSO SPONSOR AND UNDERWRITE COMMUNITY PROGRAMS THAT CONNECT PEOPLE WITH
ONE ANOTHER , AND WE LAUNCH AND SUSTAIN NEW COMMUNITY INITIATIVES TO ADDRESS UNMET
NEEDS.

FORM 990, PART III, LINE 2 - NEW SERVICES

1. WOMEN 4 WOMEN IS A GRASSROOTS INITIATIVE SPONSORED BY WOMEN'S PHILANTHROPY,
DEDICATED TO HELPING WOMEN FORWARD CLIENTS (OF JEWISH FAMILY SERVICES) TO ACHIEVE
LONG-TERM SELF-SUFFICIENCY. THE WOMEN FORWARD PROGRAM HELPS WOMEN OVER AGE 40 ENTER
(OR RE-ENTER) THE JOB MARKET AND ATTAIN A LIVING-WAGE JOB. W4W RAISES FUNDS THAT
ARE DEDICATED TO SCHOLARSHIPS FOR VOCATIONAL TRAINING, LICENSURE AND OTHER COSTS
ASSOCIATED WITH SECURING A JOB. W4W PARTICIPANTS ALSO VOLUNTEER AS MENTORS TO WOMEN
FORWARD CLIENTS, HELPING THEM TO NETWORK IN THEIR FIELD AND ACHIEVE THE CONFIDENCE
TO ATTAIN EMPLOYMENT.

2. THE PJ LIBRARY PROGRAM SUPPORTS FAMILIES IN THEIR JEWISH JOURNEY BY SENDING
JEWISH-CONTENT BOOKS AND MUSIC ON A MONTHLY BASIS TO CHILDREN FROM AGE SIX MONTHS TO
SIX YEARS, FREE OF CHARGE. ALL ORANGE COUNTY FAMILIES WITH A JEWISH CHILD BETWEEN

Name of the organization

Employer identification number

JEWISH FEDERATION OF ORANGE COUNTY

95-2407026

FORM 990, PART III, LINE 2 - NEW SERVICES

THE AGES OF 6 MONTHS AND 6 YEARS ARE ELIGIBLE TO SUBSCRIBE. THE PROGRAM ALSO PROVIDES READING PROGRAMS FOR PARENTS AND CHILDREN, WITH A GOAL OF BRINGING MORE YOUNG FAMILIES TOGETHER AND FOSTERING A WARMER SENSE OF COMMUNITY.

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

FEDERATION SUPPORTS NUMBER OF PROGRAMS IN ISRAEL. GRANTS PROVIDE FINDING FOR 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 SUPPORT FOR YOUNG MEN FROM POOR FAMILIES; NEONATAL INTENSIVE CARE EQUIPMENT FOR A HOSPITAL; EMPOWERMENT PROGRAMS FOR ISRAEL'S MOST VULNERABLE CITIZEN, INCLUDING IMMIGRANTS FROM ETHIOPIA AND FORMER SOVIET UNION.

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

ANY PERSON OF AGE 18 OR OVER, WHO SUBSCRIBES TO THE PURPOSES OF THE JFOC AND WHO HAS MADE A CONTRIBUTION OF \$18 OR MORE TO THE ANNUAL CAMPAIGN DURING THE CURRENT OR PRECEDING CALENDAR YEAR SHALL BE A MEMBER OF THE JFOC FOR THE CURRENT CALENDAR YEAR AND 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 GOVERNING BODY, THE BOARD OF DIRECTORS, PER THE BY-LAWS AT AN ANNUAL MEETING

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

THE MEMBER APPROVE ELECTION OF THE BOARD MEMBER AND ANY CHANGES TO THE BY-LAWS.

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

THE BOARD OF DIRECTORS AUTHORIZES THE AUDIT AND FINANCE COMMITTEES TO REVIEW FORM 990 PRIOR TO FILING. THE COMMITTEES MEMBERS REVIEW FORM 990 AND GIVE A REPORT TO THE EXECUTIVE COMMITTEE ABOUT ANY FINDINGS AND RECOMMENDATIONS.

THE EXECUTIVE COMMITTEE APPROVES THE SUBMISSION OF THE FORM 990. A COPY OF FORM 990

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS (CONTINUED)

IS SUPPLIED TO EACH OF 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 BEGINNING OF EACH FISCAL YEAR. AT THAT TIME EACH MEMBER OF THE BOARD OF DIRECTORS AND EACH STAFF MEMBER IS ASKED TO COMPLETE AND SIGN THE CONFLICT OF INTEREST POLICY. THE DIRECTOR OF FINANCE GATHERS THE COMPLETED AND SIGNED POLICIES AND REVIEWS EACH OF THEM FOR COMPLETENESS AND COMPLIANCE.

WITH RESPECT TO ANY PROPOSED CONTRACT OR OTHER TRANSACTION (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 OF 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 SHOULD APPLY:

1. THE KEY INDIVIDUAL SHALL MAKE FULL DISCLOSURE IN WRITING (IF TIME PERMITS OTHERWISE ORALLY AT THE MEETING WHERE THE MATTER IS TO BE CONSIDERED) OF THE RELATIONSHIP OR INTEREST TO THE PRESIDENT OF THE BOARD OF 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 DIRECTORS AND OFFICERS PRESENT AND VOTE AT THE MEETING. THE PERSON HAVING THE CONFLICT OF INTEREST SHALL VACATE FROM 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

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

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

FROM EMPLOYMENT OR FROM THE BOARD OF DIRECTORS OF THE FEDERATION. EXCEPTIONS TO THIS POLICY REQUIRE PRIOR APPROVAL OF THE EXECUTIVE COMMITTEE AND SHOULD BE REPORTED TO THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MGT

THE BOARD OF DIRECTORS ESTABLISHES A COMPENSATION COMMITTEE ANNUALLY. THE COMPENSATION COMMITTEE EXAMINES A SALARY SURVEY CONDUCTED BY FEDERATION'S UMBRELLA ORGANIZATION, JEWISH FEDERATION OF NORTH AMERICA, TO DETERMINE THE APPROPRIATE LEVEL OF COMPENSATION FOR THE FEDERATION'S KEY EMPLOYEES. THE COMPENSATION COMMITTEE ALSO REVIEWS EMPLOYEES PERFORMANCE EVALUATIONS, PREVIOUSLY CONDUCTED BY THE HUMAN RESOURCE COMMITTEE, AS WELL AS THE BUDGET FOR THE NEXT FISCAL YEAR. THE COMPENSATION COMMITTEE THEN MAKES RECOMMENDATION FOR ANY ADJUSTMENTS TO THE THE EXECUTIVE COMMITTEE OF THE BOARD WHICH APPROVES OR DENIES THE PROPOSED COMPENSATION.

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

ARTICLES OF INCORPORATION, BY-LAWS, TAX-EXEMPT APPROVAL LETTER ARE AVAILABLE TO THE PUBLIC UPON REQUEST VIA MAIL OR E-MAIL. FINANCIAL STATEMENTS AND FORM 990 ARE POSTED ON FEDERATION'S WEB-SITE.

2010

SCHEDULE O - SUPPLEMENTAL INFORMATION

PAGE 3

JEWISH FEDERATION OF ORANGE COUNTY

95-2407026

FORM 990, PART XI, LINE 5

OTHER CHANGES IN NET ASSETS OR FUND BALANCES

NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS	\$	59,356.
PRIOR PERIOD ADJUSTMENTS		725,535.
		TOTAL	<u>\$ 784,891.</u>