See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493064002642

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011

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

C Name of organization
JEWISH FEDERATION OF DELAWARE INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
100 WEST 10TH STREET NO 301

City or town, state or country, and ZIP + 4
WILMINGTON, DE 198011628

D Employer identification number
51-0064315

E Telephone number
(302) 427-2100

G Gross receipts $ 6,522,898

F Name and address of principal officer
SETH KATZEN
100 WEST 10TH STREET NO 301
WILMINGTON, DE 198011628

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW SHALOMDELAWARE ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 1936 | **M** State of legal domicile DE

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE

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**	19
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	19
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	**5**	14
6	Total number of volunteers (estimate if necessary)	**6**	200
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	111,902
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	-48,716

Activities & Governance

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,122,591	1,769,970
9	Program service revenue (Part VIII, line 2g)	117,457	111,902
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	254,136	634,152
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,155,786	1,161,599
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,649,970	3,677,623

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,575,719	1,578,497
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	645,570	629,738
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶262,775		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	2,015,038	1,986,366
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	4,236,327	4,194,601
19	Revenue less expenses Subtract line 18 from line 12	-586,357	-516,978

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	31,890,348	33,662,054
21	Total liabilities (Part X, line 26)	10,156,006	11,373,139
22	Net assets or fund balances Subtract line 21 from line 20	21,734,342	22,288,915

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

****** | 2012-03-02
Signature of officer | Date

SETH KATZEN CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶☐	PTIN
DAVID M WOLFENDEN CPA MS	DAVID M WOLFENDEN CPA MS			

Firm's name ▶ WHEELER WOLFENDEN & DWARES PA | Firm's EIN ▶

Firm's address ▶ 4550 NEW LINDEN HILL ROAD SUITE 201
WILMINGTON, DE 19808 | Phone no ▶ (302) 254-8240

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

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

TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ 1,736,393 including grants of $) (Revenue $ 1,395,925)

OTHER PROGRAMS RELATED TO EDUCATIONAL SERVICES FOR THE COMMUNITY

4b (Code) (Expenses $ 1,578,497 including grants of $ 1,578,497) (Revenue $ 1,432,342)

GRANTS AND ALLOCATIONS (SEE ATTACHED SCHEDULE)

4c (Code) (Expenses $ 154,544 including grants of $) (Revenue $ 151,211)

PUBLICATION OF NEWSPAPER "JEWISH VOICE" FOR EDUCATIONAL AND INFORMATIONAL USE TO THE PUBLIC

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses ▶ $ 3,469,434

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
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*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6	Yes	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9	Yes	
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	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, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
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.*	11b		No
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.*	11c		No
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.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e		No
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.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
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*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	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? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	**35**		No
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)? *If "Yes," complete Schedule R, Part V, line 2* ☐ Yes ☑ No			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check 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 . .	1a	0		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	14		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*		3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		No
b	If "Yes," enter the name of the foreign country ▶ _____ See 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? . .		5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?		6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .		7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		No
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		No
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		No
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		No
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
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		13a		
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?		14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .		14b		

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

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 19		
b	Enter the number of voting members included in line 1a, above, who are independent	1b 19		
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		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . .	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 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		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☑ Another's website ☑ Upon request

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

DIANE ELSER
100 W 10TH STREET SUITE 301
WILMINGTON, DE 19801
(302) 427-2100

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

Check 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, and **current** key employees 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) SUZANNE GRANT BOARD MEMBER	1 00	X						0	0	0
(2) GLENN M ENGELMANN ESQ PRESIDENT	1 00	X		X				0	0	0
(3) ROBIN KAUFFMAN SARAN PRESIDENT - ELECT	1 00	X		X				0	0	0
(4) CONNIE SUGARMAN VICE PRESIDENT	1 00	X		X				0	0	0
(5) DR RICHARD LEFF SECRETARY	1 00	X		X				0	0	0
(6) ALLISON LAND ESQ ASST SECRETARY	1 00	X		X				0	0	0
(7) WILLIAM W WAGNER TREASURER	1 00	X		X				0	0	0
(8) DR BARRY BAKST ASSISTANT TREASURER	1 00	X		X				0	0	0
(9) JACK B BLUMENFELD ESQ BOARD MEMBER	1 00	X						0	0	0
(10) JOHN ELZUFON ESQ BOARD MEMBER	1 00	X						0	0	0
(11) DOUGLAS HERRMANN ESQ BOARD MEMBER	1 00	X						0	0	0
(12) DR NEIL HOCKSTEIN BOARD MEMBER	1 00	X						0	0	0
(13) DR ROBIN KAROL-ENG BOARD MEMBER	1 00	X						0	0	0
(14) DR KENNETH KAMM BOARD MEMBER	1 00	X						0	0	0
(15) JEFF MYERS BOARD MEMBER	1 00	X						0	0	0
(16) CRAIG STERNBERG BOARD MEMBER	1 00	X						0	0	0

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

(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			
(17) RICHARD A LEVINE ESQ VICE PRESIDENT	1 00	X		X				0	0	0
(18) JONATHAN TERMONIA BOARD MEMBER	1 00	X						0	0	0
(19) WENDY SHLOSSMAN BOARD MEMBER	1 00	X						0	0	0
(20) SETH KATZEN CEO	40 00			X				50,527	0	7,423
(21) SAMUEL ASHER FORMER EXECUTIVE DIRECTOR	40 00						X	60,864	0	9,105
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								50,527	0	7,423

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 ▶0

			Yes	No
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*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**		No
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*	**5**		No

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶0

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . .	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations . . .	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,769,970			
	g Noncash contributions included in lines 1a-1f $		169,297			
	h **Total.** Add lines 1a-1f . . . . . ▶		1,769,970			
Program Service Revenue		Business Code				
	2a JEWISH VOICE ADVERTISI	541800	105,828		105,828	
	b JEWISH VOICE CIRCULATI	541800	6,074		6,074	
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . . ▶		111,902			
	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		203,649			203,649
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . . ▶					
		(i) Real	(ii) Personal			
	6a Gross Rents	1,058,297				
	b Less rental expenses					
	c Rental income or (loss)	1,058,297				
	d Net rental income or (loss) . . . . . ▶		1,058,297			1,058,297
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	3,275,778				
	b Less cost or other basis and sales expenses	2,845,275				
	c Gain or (loss)	430,503				
	d Net gain or (loss) . . . . . ▶		430,503			430,503
Other Revenue	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . . a					
	b Less direct expenses . . . b					
	c Net income or (loss) from fundraising events . . ▶					
	9a Gross income from gaming activities See Part IV, line 19 . a					
	b Less direct expenses . . . . . b					
	c Net income or (loss) from gaming activities . . . ▶					
	10a Gross sales of inventory, less returns and allowances . a					
	b Less cost of goods sold . . b					
	c Net income or (loss) from sales of inventory . . ▶					
	Miscellaneous Revenue	Business Code				
	11a INVESTMENT FEES, NET	900099	103,302	103,302		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . . ▶		103,302			
	12 **Total revenue.** See Instructions . . . ▶		3,677,623	103,302	111,902	1,692,449

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

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	1,578,497	1,578,497		
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	134,247	17,452	79,206	37,589
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	410,653	95,398	201,089	114,166
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	17,931	3,900	11,016	3,015
9 Other employee benefits	27,583	3,236	16,027	8,320
10 Payroll taxes	39,324	8,208	21,706	9,410
a Fees for services (non-employees) Management				
b Legal	24,945		24,945	
c Accounting				
d Lobbying				
e Professional fundraising services *See Part IV, line 17*				
f Investment management fees	38,380		38,380	
g Other	1,828	1,828		
12 Advertising and promotion	10,000	5,000	5,000	
13 Office expenses	57,823	24,761	20,915	12,147
14 Information technology				
15 Royalties				
16 Occupancy	34,821	3,540	16,536	14,745
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,744	1,010	4,912	3,822
20 Interest	11,824	11,824		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	566,590	560,540	6,050	
23 Insurance	6,150		6,150	
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 FACILITIES MANAGEMENT	1,096,591	1,096,591		
b BAD DEBT	38,372	5,958		32,414
c SUPPORT SERVICES	31,479	27,890		3,589
d POSTAGE	20,035	9,117	6,902	4,016
e PROGRAM EXPENDITURES	13,069	1,239		11,830
f All other expenses	24,715	13,445	3,558	7,712
25 **Total functional expenses.** Add lines 1 through 24f	4,194,601	3,469,434	462,392	262,775
26 **Joint costs.** Check here ▶ ☐ 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		320	1	320
	2	Savings and temporary cash investments		1,372,444	2	1,242,813
	3	Pledges and grants receivable, net		1,110,412	3	1,006,944
	4	Accounts receivable, net		59,311	4	51,780
	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) Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		73,854	9	105,312
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 23,784,358			
	b	Less accumulated depreciation	10b 9,343,248	14,881,132	10c	14,441,110
	11	Investments—publicly traded securities		13,704,235	11	16,127,561
	12	Investments—other securities See Part IV, line 11		299,730	12	303,246
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		388,910	15	382,968
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		31,890,348	16	33,662,054
Liabilities	17	Accounts payable and accrued expenses		47,221	17	46,590
	18	Grants payable		1,075,099	18	997,761
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*		7,981,886	21	9,389,922
	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		1,051,800	23	938,866
	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		10,156,006	26	11,373,139
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		17,067,256	27	16,661,900
	28	Temporarily restricted net assets		1,688,321	28	2,644,947
	29	Permanently restricted net assets		2,978,765	29	2,982,068
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		21,734,342	33	22,288,915
	34	Total liabilities and net assets/fund balances		31,890,348	34	33,662,054

Part XI Reconcilliation 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	3,677,623
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,194,601
3	Revenue less expenses Subtract line 2 from line 1	3	-516,978
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	21,734,342
5	Other changes in net assets or fund balances (explain in Schedule O)	5	1,071,551
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	22,288,915

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		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 . .	3b		

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493064002642

SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
JEWISH FEDERATION OF DELAWARE INC

Employer identification number
51-0064315

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 331/3% 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 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

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

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

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

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I 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 any "unusual grants ")	3,505,946	2,632,692	2,414,835	2,122,591	1,769,970	12,446,034
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	3,505,946	2,632,692	2,414,835	2,122,591	1,769,970	12,446,034
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)						553,306
6 **Public Support.** Subtract line 5 from line 4						11,892,728

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	3,505,946	2,632,692	2,414,835	2,122,591	1,769,970	12,446,034
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,674,397	1,656,382	1,273,968	1,207,368	1,261,946	7,074,061
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						19,520,095

12 Gross receipts from related activities, etc (See instructions) **12** 572,188

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

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f)) **14** 60 930 %

15 Public Support Percentage for 2009 Schedule A, Part II, line 14 **15** 62 790 %

16a **33 1/3% support test—2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support test—2009.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—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 ▶☐

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 ▶☐

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

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I 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 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 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 year 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 lines 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 section501(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.** 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).

Facts And Circumstances Test

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493064002642

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
JEWISH FEDERATION OF DELAWARE INC

Employer identification number
51-0064315

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	37	0
2	Aggregate contributions to (during year)	138,575	0
3	Aggregate grants from (during year)	680,830	0
4	Aggregate value at end of year	1,179,415	0

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X ▶ $ _____

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☑ Yes ☐ No

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

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

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

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

Part V Endowment Funds. Complete if 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	7,212,678	6,615,144	5,728,222		
b	Contributions	504,995	609,273	814,163		
c	Investment earnings or losses	1,694,152	921,935	1,109,652		
d	Grants or scholarships					
e	Other expenditures for facilities and programs	1,058,897	830,578	945,377		
f	Administrative expenses	114,316	103,096	91,516		
g	End of year balance	8,238,612	7,212,678	6,615,144		

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

- a Board designated or quasi-endowment ▶ 32 650 %
- b Permanent endowment ▶ 36 190 %
- c Term endowment ▶ 31 160 %

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

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	51,000	634,486		685,486
b Buildings		22,621,267	9,043,530	13,577,737
c Leasehold improvements				
d Equipment		417,709	252,713	164,996
e Other		59,896	47,005	12,891
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				14,441,110

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

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

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

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

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

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

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

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
Total. *(Column (b) should equal Form 990, Part X, col (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 (ASC740)

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,677,623
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	4,194,601
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-516,978
4	Net unrealized gains (losses) on investments	4	1,071,551
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	1,071,551
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	554,573

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

1	Total revenue, gains, and other support per audited financial statements			1	4,645,873
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	1,071,552		
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	1,071,552
3	Subtract line **2e** from line **1**			3	3,574,321
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	103,302		
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	103,302
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	3,677,623

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

1	Total expenses and losses per audited financial statements			1	4,091,299
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	4,091,299
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	103,302		
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	103,302
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	4,194,601

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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
	PART IV, LINE 2B	THE FEDERATION HOLDS FUNDS IN THEIR INVESTMENT POOL ON BEHALF OF OTHERS THE FEDERATION HAS NO CONTROL OVER DISTRIBUTIONS FROM THE FUNDS THESE ACCOUNTS ARE DEPOSITS HELD FOR OTHERS AND MUST BE LIQUIDATED AND DISTRIBUTED UPON THE OWNERS REQUEST
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE FEDERATION USES THE ENDOWMENT TO PROVIDE A PREDICTABLE STREAM OF FUNDING FOR THE USE OF SUPPORTING CERTAIN PROGRAMS AND OTHER MISSION RELATED PURPOSES
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE FEDERATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE FEDERATION'S TAX-EXEMPT PURPOSE IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME NO TAXES WERE DUE IN 2011 AND 2010 IN ADDITION, THE FEDERATION QUALIFIES FOR THE CHARITABLE CONTRIBUTION DEDUCTION UNDER SECTION 170(B)(A) AND HAS BEEN CLASSIFIED AS AN ORGANIZATION OTHER THAN A PRIVATE FOUNDATION UNDER SECTION 509(A)(2) EFFECTIVE JULY 1, 2009, THE FEDERATION ADOPTED ASC 740-10, INCOME TAXES, AS IT RELATES TO UNCERTAIN TAX POSITIONS MANAGEMENT HAS REVIEWED ITS CURRENT AND PAST FEDERAL, STATE AND LOCAL INCOME TAX POSITIONS AND HAS DETERMINED, BASED ON CLEAR AND UNAMBIGUOUS TAX LAW AND REGULATIONS, THAT THE TAX POSITIONS TAKEN ARE CERTAIN AND THAT THERE IS NO LIKELIHOOD THAT A MATERIAL TAX ASSESSMENT WOULD BE MADE IF A RESPECTIVE GOVERNMENT AGENCY EXAMINED TAX RETURNS SUBJECT TO AUDIT ACCORDINGLY, NO PROVISION FOR THE EFFECTS OF UNCERTAIN TAX POSITIONS HAS BEEN RECORDED CURRENTLY, THE 2007, 2008 AND 2009 TAX YEARS ARE OPEN AND SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE HOWEVER, THE FEDERATION IS NOT UNDER AUDIT NOR HAS THE FEDERATION BEEN CONTACTED BY THE IRS
PART XI, LINE 8 - OTHER ADJUSTMENTS		BEGINNING NET ASSETS RESTATED 0
		AS A RESULT OF AN INTERNAL REVIEW OF THE FEDERATION'S ENDOWMENT FUND BALANCE DURING 2011, THE FEDERATION DETERMINED THAT UPON ADOPTION OF SPMIFA IN 2009 NOT ALL BALANCES HAD BEEN CORRECTLY STATED IN ACCORDANCE WITH THE NEW GUIDELINES ACCORDINGLY, THE FEDERATION RESTATED ITS RESULTS FOR THE AFFECTED YEARS THE EFFECT OF THE RESTATEMENT WAS TO INCREASE TEMPORARILY RESTRICTED NET ASSETS AND DECREASE UNRESTRICTED NET ASSETS AT THE BEGINNING OF 2010 BY $509,796 IT WAS ALSO DETERMINED THAT THE FEDERATION HAD MISCLASSIFIED $4,431,446 BETWEEN UNRESTRICTED NET ASSETS DESIGNATED FOR ENDOWMENT AND UNRESTRICTED UNDESIGNATED NET ASSETS THIS CHANGE HAD NO EFFECT ON EITHER TOTAL NET ASSETS OR TOTAL UNRESTRICTED NET ASSETS

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493064002642

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990**

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
JEWISH FEDERATION OF DELAWARE INC

Employer identification number
51-0064315

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 Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations . . . ▶ 27

3 Enter total number of other organizations . . . ▶ 0

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. Use Schedule I-1 (Form 990) if additional space is needed.

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

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

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 THE FEDERATION REQUIRES EACH AGENCY WHO RECEIVED A GRANT TO SUBMIT THEIR BUDGET AND FINANCIAL STATEMENTS MANAGEMENT REVIEWS THE INFORMATION TO ENSURE THEY ARE CARRYING OUT THE INTENDED PURPOSE EACH YEAR, MANAGEMENT SELECTS ORGANIZATIONS AND PERFORMS AN AUDIT ON THE AGENCY TO ENSURE THEY ARE IN COMPLIANCE WITH THE GRANT AGREEMENT

Additional Data Return to Form

Software ID:
Software Version:
EIN: 51-0064315
Name: JEWISH FEDERATION OF DELAWARE INC

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALBERT EINSTEIN ACADEMY101 GARDEN OF EDEN ROAD WILMINGTON,DE 19803	51-0110582	501(C)3	189,436		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
BERNARD AND RUTH SIEGEL JEWISH COMMUNITY CENTER101 GARDEN OF EDEN ROAD WILMINGTON,DE 19803	51-0075823	501(C)3	230,808		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
GRATZ HEBREW HIGH SCHOOL101 GARDEN OF EDEN ROAD WILMINGTON,DE 19803	51-0238563	501(C)3	9,345		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
HILLEL THE FOUNDATION FOR JEWISH CAMPUS LIFE 47 W DELAWARE AVENUE NEWARK,DE 19711	51-0331975	501(C)3	68,500		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
JEWISH FAMILY SERVICES 99 PASSMORE ROAD WILMINGTON,DE 19803	51-0097026	501(C)3	59,200		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
THE JEWISH FEDERATIONS OF NORTH AMERICA25 BROADWAY NO 1700 NEW YORK,NY 100041010	13-1624240	501(C)3	512,558		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
UNITED WAY OF DELAWARE INC625 ORANGE STREET 3RD FLOOR WILMINGTON,DE 198012247	51-0073399	501(C)3	10,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
HEIFER INTERNATIONAL FOUNDATIONPO BOX 727 LITTLE ROCK,AR 72203	71-0699939	501(C)3	10,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
CONGREGATION BETH SHALOM1801 BAYNARD BLVD WILMINGTON,DE 19802	51-0072863	501(C)3	197,700		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
CONGREGATION BETH EMETH300 WEST LEA BLVD WILMINGTON,DE 19802	51-0070542	501(C)3	7,801		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
ADAS KODESCH SHEL EMETH CONGREGATION WASHINGTON BLVD NORAH DRIVE WILMINGTON,DE 19801	51-0081337	501(C)3	32,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
PEF ISRAEL ENDOWMENT FUNDS317 MADISON AVENUE SUITE 607 NEW YORK,NY 10017	13-6104086	501(C)3	20,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
AMERICAN JEWISH WORLD SERVICES45 W 36TH STREET 11TH FLOOR NEW YORK, NY 10018	22-2584370	501(C)3	7,500		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
CONNECTIONS500 WEST 10TH STREET WILMINGTON, DE 19801	51-0333030	501(C)3	5,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
DE HUMANE ASSOCIATION 701 A STREET WILMINGTON, DE 19801	51-0082499	501(C)3	5,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
FIRST STATE COMMUNITY ACTIONPO BOX 877 308 N RAILROAD AVE GEORGETOWN, DE 19947	51-0104704	501(C)3	5,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
JACK BARRACK HEBREW ACADEMY272 S BRYN MAWR AVE BRYN MAWR, PA 19010	23-1352614	501(C)3	20,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
JEWISH COMMUNITY CEMETERY ASSOCIATION PO BOX 7054 WILMINGTON, DE 19803	51-0098121	501(C)3	8,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
KRISTOL CENTER FOR JEWISH LIFE47 W DELAWARE AVENUE WILMINGTON, DE 19711	51-0331975	501(C)3	9,200		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
MEDIA CENTRALHONEST REPORTING10024 SKOKIE BLVD SUITE 201 SKOKIE, IL 60077	06-1611859	501(C)3	5,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
MINISTRY OF CARING (SACRED HEART ADMINISTRATION)903 N MADISON STREET WILMINGTON, DE 19801	51-0209843	501(C)3	5,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
MILTON & HATTIE KUTZ HOME704 RIVER ROAD WILMINGTON, DE 19809	51-0070786	501(C)3	120,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
NCALL363 SAULSBURY ROAD DOVER, DE 19904	52-6054476	501(C)3	5,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
SUNDAY BREAKFAST MISSION110 N POPLAR STREET PO BOX 352 WILMINGTON, DE 19801	51-0073080	501(C)3	5,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
TEMPLE BETH EL301 POSSUM PARK ROAD NEWARK,DE 19711	23-7448707	501(C)3	6,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
TEMPLE UNIVERSITYKORNBERG 1801 NORTH BROAD STREET PHILADELPHIA,PA 19122	23-1365971	501(C)3	10,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE
UNIVERSITY OF DELAWARE 413 ACADEMY STREET ROOM 250 NEWARK,DE 19716	51-6000297	501(C)3	5,000		FAIR MARKET VALUE	N/A	TO SUPPORT THE ORGANIZATIONS EFFORTS TO MOBILIZE THE JEWISH COMMUNITY TO ADDRESS ISSUES, MEET NEEDS, AND BUILD AN AGENDA FOR THE FUTURE

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493064002642

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, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
JEWISH FEDERATION OF DELAWARE INC

Employer identification number
51-0064315

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
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?	**2**		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

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 & incentive compensation	**(iii)** Other reportable compensation				
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							

Part III Supplemental Information

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

Identifier	Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493064002642

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

►Complete if the organization 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 DELAWARE INC

Employer identification number
51-0064315

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 oncash 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				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	24	169,297	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ( )				
26 Other ► ( )				
27 Other ► ( )				
28 Other ► ( )				

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

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

Part II

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

Identifier	Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493064002642

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 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 DELAWARE INC

Employer identification number
51-0064315

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE CHIEF EXECUTIVE OFFICER, TREASURER AND PRESIDENT REVIEW THE 990 TO ENSURE THE INFORMATION IS ACCURATE AND APPROPRIATE BEFORE IT IS FILED

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE FEDERATION ASKS BOARD MEMBERS TO FILL OUT AN ANNUAL CONFLICT OF INTEREST STATEMENT AT THE ANNUAL BOARD MEETING THE OFFICERS OF THE BOARD REVIEW THE STATEMENTS TO ADDRESS ANY POTENTIAL CONFLICTS AS IDENTIFIED

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE FEDERATION RECEIVES COMPARABLE INFORMATION FROM OTHER FEDERATIONS ACROSS THE COUNTRY THIS INFORMATION IS THEN COMPARED TO CURRENT SALARIES TO DETERMINE IF THEY ARE REASONABLE RAISES ARE APPROVED BASED OFF THE RESULTS OF THE COMPARATIVE TESTING

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE ALL KEPT IN THE ADMINISTRATION OFFICE AND AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 1,071,551 BEGINNING NET ASSETS RESTATED 0 TOTAL TO FORM 990, PART XI, LINE 5 1,071,551

Identifier	Return Reference	Explanation
REVIEW OF AUDITED FINANCIAL STATEMENTS	FORM 990, PART XI, LINE 2C	THE AUDIT COMMITTEE IS RESPONSIBLE FOR THE SELECTION OF THE AUDITOR THE AUDIT COMMITTEE ALSO REVIEWS THE AUDIT RESULTS WITH THE AUDITORS PRIOR TO THE AUDIT REPORT BEING ISSUED THIS POLICY IS CONSISTENT WITH THE PRIOR YEARS