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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ 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 09-01-2010 and ending 08-31-2011

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

C Name of organization
JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
9901 DONNA KLEIN BLVD

City or town, state or country, and ZIP + 4
BOCA RATON, FL 33428

D Employer identification number
59-1945109

E Telephone number
(561) 852-3100

G Gross receipts $ 25,366,013

F Name and address of principal officer
MEL LOWELL
9901 DONNA KLEIN BLVD
BOCA RATON, FL 33428

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 JEWISHBOCA ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 1979 | **M** State of legal domicile FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO FURTHER THE WELFARE OF THE JEWISH COMMUNITY IN SOUTH PALM BEACH COUNTY AND ELSEWHERE

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	87
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	86
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	**5**	96
6	Total number of volunteers (estimate if necessary)	**6**	150
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

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	15,852,717	21,774,571
	9 Program service revenue (Part VIII, line 2g)	1,039,968	909,020
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-37,229	1,908,264
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	385,612	774,158
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	17,241,068	25,366,013
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	8,861,882	6,815,774
	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)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶1,296,211		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	7,726,793	8,660,982
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	16,588,675	15,476,756
	19 Revenue less expenses Subtract line 18 from line 12	652,393	9,889,257

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	81,414,446	105,738,205
	21 Total liabilities (Part X, line 26)	30,477,571	41,097,448
	22 Net assets or fund balances Subtract line 21 from line 20	50,936,875	64,640,757

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

****** | 2012-03-20
Signature of officer | Date

MEL LOWELL CHIEF OPERATING 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
GERALD R LEWIN	GERALD R LEWIN			

Firm's name ▶ CBIZ GOLDSTEIN LEWIN | Firm's EIN ▶

Firm's address ▶ 1675 N MILITARY TRAIL FIFTH FLOOR
BOCA RATON, FL 33486 | Phone no ▶ (561) 994-5050

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 SUSTAIN THE JEWISH COMMUNITY LOCALLY AND WORLDWIDE, AND CREATE A JEWISH FUTURE AND SUPPORT JEWISH PEOPLE WORLDWIDE

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 $ 1,224,914 including grants of $) (Revenue $ 0)

JEWISH FEDERATIONS OF NORTH AMERICA - SUPPORTS VARIOUS LOCAL REGIONAL NATIONAL AND OVERSEAS RECIPIENTS

4b (Code) (Expenses $ 3,094,501 including grants of $) (Revenue $ 4,380)

ALLOCATIONS TO COMMUNITY PARTNERSHIP ENTITIES AND AFFILIATES

4c (Code) (Expenses $ 1,961,487 including grants of $) (Revenue $ 0)

GRANTS AND ALLOCATIONS TO OTHER LOCAL AND NON-LOCAL NOT-FOR-PROFIT BENEFICIARIES

4d Other program services (Describe in Schedule O) **See also Additional Data for Description**

(Expenses $ 6,803,533 including grants of $) (Revenue $ 1,678,798)

4e **Total program service expenses** ▶ $ 13,084,435

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		No
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		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	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	Yes	
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	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
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		No
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	Yes	
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**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *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**		No
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**	Yes	
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**	Yes	
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	49		
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	96		
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	No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	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 Yes	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h	
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8	
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?			9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b	
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
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	87		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	86		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . .		3		No
4	Did the organization make any significant changes to its 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	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .		7b	Yes	
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		No
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 ▶

MEL LOWELL COO AND CFO
9901 DONNA KLEIN BLVD
BOCA RATON, FL 33428
(561) 852-3100

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			
See Additional Data Table										

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			
See Additional Data Table										
1b **Sub-Total**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								1,219,996	117,778	93,342

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 ▶ 6

		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*		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*	Yes	
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*		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
SAGEVIEW CONSULTING 11 PENN PLAZA 5TH FLOOR NEW YORK, NY 10001	HUMAN RESOURCES / BENEFITS CONSULTANTS	315,585
PROSKAUER ROSE LLP 2255 GLADES ROAD SUITE 340 WEST BOCA RATON, FL 33431	LEGAL - CCRC PRE-DEV COSTS	135,278
CBIZ GOLDSTEIN LEWIN MHM 1675 N MILITARY TRAIL 5TH FLOOR BOCA RATON, FL 33486	AUDIT / ACCOUNTING / TAX CONSULTING SERV	108,700
GREENBERG TRAURIG PA 5100 TOWN CENTER CIRCLE STE 400 BOCA RATON, FL 33486	LEGAL - CCRC PRE-DEV COSTS	100,244

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 ▶ 4

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	21,774,571			
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f . . . . . ▶		21,774,571			
Program Service Revenue		Business Code				
	2a JEWISH EDUCATION COMM	624100	530,187	530,187		
	b GENERAL FUND SERVICES	624100	236,492	236,492		
	c JEWISH COMMUNITY FDN	624100	142,341	142,341		
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . . ▶		909,020			
	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		492,932			492,932
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . . ▶					
		(i) Real	(ii) Personal			
	6a Gross Rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) . . . . . ▶					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	1,415,332				
	b Less cost or other basis and sales expenses					
	c Gain or (loss)	1,415,332				
	d Net gain or (loss) . . . . . ▶		1,415,332			1,415,332
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 MISCELLANEOUS INCOME	624100	657,855	657,855		
	b ADVERTISING INCOME	624100	77,408	77,408		
	c RAFFLE INCOME	624100	38,895	38,895		
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . . ▶		774,158			
	12 **Total revenue.** See Instructions . . . ▶		25,366,013	1,683,178	0	1,908,264

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	6,815,774	6,815,774		
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				
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				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
a Fees for services (non-employees) Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services *See Part IV, line 17*				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
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 SEE SCHEDULE ATTACHED	8,660,982	6,268,661	1,096,110	1,296,211
b				
c				
d				
e				
f All other expenses				
25 **Total functional expenses.** Add lines 1 through 24f	15,476,756	13,084,435	1,096,110	1,296,211
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	3,482,350	1	2,526,004
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	5,389,287	3	5,373,006
	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) Schedule L		6	
	7	Notes and loans receivable, net	338,683	7	221,481
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	522,635	9	200,487
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D* — 10a			
	b	Less accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities See Part IV, line 11	51,956,173	12	66,842,908
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	19,725,318	15	30,574,319
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	81,414,446	16	105,738,205
Liabilities	17	Accounts payable and accrued expenses	1,069,885	17	1,998,953
	18	Grants payable	7,154,480	18	4,819,986
	19	Deferred revenue	314,453	19	1,199,416
	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	21,938,753	25	33,079,093
	26	**Total liabilities.** Add lines 17 through 25	30,477,571	26	41,097,448
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	33,840,202	27	46,479,587
	28	Temporarily restricted net assets	7,796,019	28	8,860,516
	29	Permanently restricted net assets	9,300,654	29	9,300,654
		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	50,936,875	33	64,640,757
	34	Total liabilities and net assets/fund balances	81,414,446	34	105,738,205

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	25,366,013
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,476,756
3	Revenue less expenses Subtract line 2 from line 1	3	9,889,257
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	50,936,875
5	Other changes in net assets or fund balances (explain in Schedule O)	5	3,814,625
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	64,640,757

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		

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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 SOUTH PALM BEACH COUNTY INC

Employer identification number
59-1945109

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 ")	29,434,388	25,575,273	16,984,369	15,852,717	21,774,571	109,621,318
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	29,434,388	25,575,273	16,984,369	15,852,717	21,774,571	109,621,318
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						109,621,318

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	29,434,388	25,575,273	16,984,369	15,852,717	21,774,571	109,621,318
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,609,974	1,319,649	604,536	451,533	492,932	4,478,624
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)	280,184	303,155	437,532	385,612	774,158	2,180,641
11 **Total support** (Add lines 7 through 10)						116,280,583

12	Gross receipts from related activities, etc (See instructions)	12	4,877,858

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	94 270 %
15	Public Support Percentage for 2009 Schedule A, Part II, line 14	15	94 210 %

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

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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 SOUTH PALM BEACH COUNTY INC

Employer identification number
59-1945109

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	239	
2	Aggregate contributions to (during year)	7,632,685	
3	Aggregate grants from (during year)	1,957,675	
4	Aggregate value at end of year	20,787,188	

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	39,471,905	37,946,978	38,885,067		
b Contributions	8,843,631	3,522,762	3,231,714		
c Investment earnings or losses	5,242,356	-121,801	-443,921		
d Grants or scholarships					
e Other expenditures for facilities and programs	3,204,101	1,876,034	10,548,970		
f Administrative expenses					
g End of year balance	50,353,791	39,471,905	31,123,890		

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

- a Board designated or quasi-endowment ▶ 54 450 %
- b Permanent endowment ▶ 18 470 %
- c Term endowment ▶ 27 080 %

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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				0

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 See Additional Data Table		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	66,842,908	

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
(1) DUE FROM FTS	415,221
(2) DUE FROM FACILITIES	18,636,278
(3) CONSTRUCTION IN PROGRESS	916,315
(4) BOND ANTICIPATION NOTES RECEIVABLE	7,395,841
(5) PRE-DEVELOPMENT COSTS - SINAI RESIDENCES OF BOCA RATON	3,210,664
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	30,574,319

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

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
LIABILITY UNDER UNITRUST AGREEMENTS	3,244,920
CAPITALIZED LEASE OBLIGATIONS	150,179
DUE TO COMMUNITY PARTNERSHIP ENTITIES	9,959,287
BOND PAYABLE	6,110,000
DUE TO OTHER ENTITIES	3,231,458
REVOLVING LOAN PAYABLE	933,249
BOND ANTICIPATION NOTES PAYABLE	9,450,000
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	33,079,093

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	25,366,013
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	15,476,756
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	9,889,257
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	3,814,625
9	Total adjustments (net) Add lines 4 - 8	9	3,814,625
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	13,703,882

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	29,180,724
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	3,451,732		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	362,979		
e	Add lines **2a** through **2d**			2e	3,814,711
3	Subtract line **2e** from line **1**			3	25,366,013
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	25,366,013

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

1	Total expenses and losses per audited financial statements			1	15,476,756
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	15,476,756
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	15,476,756

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
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE ENDOWMENT FUNDS ARE USED TO ACHIEVE THE ORGANIZATION'S EXEMPT PURPOSE PLEASE NOTE THAT SINCE THE AUDITED FINANCIALS COMBINE THE DONOR ADVISED FUND BALANCES AND THE ENDOWMENT FUND BALANCES, THE COMBINED TOTALS OF THESE AMOUNTS ARE BEING INCLUDED ON SCHEDULE D, PART V THE DONOR ADVISED FUND BALANCES ALONE ARE BEING INCLUDED ON SCHEDULE D, PART I
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	U S GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REQUIRE THE FEDERATION'S MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE FEDERATION AND RECOGNIZE A TAX LIABILITY IF THE FEDERATION HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE INTERNAL REVENUE SERVICE THE FEDERATION'S MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE FEDERATION AND HAS CONCLUDED THAT AS OF AUGUST 31, 2011, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY OR DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS
PART XI, LINE 8 - OTHER ADJUSTMENTS		UNREALIZED GAINS FROM INVESTMENTS - UNRESTRICTED 2,195,240 UNREALIZED GAINS FROM INVESTMENTS - TEMP RESTRICTED 1,256,492 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 362,893
PART XII, LINE 2D - OTHER ADJUSTMENTS		CHANGE IN VALUE OF SPLIT INTEREST TRUSTS 362,893 RECLASSIFICATION OF PRIOR YEAR INTEREST FROM CCRC 86

Additional Data

Software ID:

Software Version:

EIN: 59-1945109

Name: JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY INC

Form 990, Schedule D, Part VII - Investments— Other Securities

(a) Description of security or cateory (including name of security)	**(b)** Book value	**(c)** Method of valuation Cost or end-of-year market value
ALTERNATIVE INVESTMENTS	437,516	F
CERTIFICATES OF DEPOSIT	1,050,230	F
CORPORATE BONDS	1,406,598	F
EQUITIES	838,854	F
ISRAEL BONDS	3,247,862	F
JUF INVESTMENT PORTFOLIO	50,511,701	F
MONEY MARKET FUNDS	4,799,633	F
MUTUAL FUNDS	3,628,281	F
OTHER INVESTMENTS	756,280	F
REAL ESTATE HOLDINGS	165,953	F

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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 SOUTH PALM BEACH COUNTY INC

Employer identification number
59-1945109

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
(1) VARIOUS GRANTS & ALLOCATIONS - AVAILABLE UPON REQUEST9901 DONNA KLEIN BLVD BOCA RATON,FL 33428	99-9999999		2,091,653		BOOK		TO ASSIST THE ORGANIZATIONS IN ACHIEVING THEIR EXEMPT PURPOSES
(2) JEWISH FEDERATIONS OF NORTH AMERICA25 BROADWAY STE 1700 NEW YORK,NY 10041	13-1624240	501(C)(3)	1,224,914		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(3) ADOLPH & ROSE LEVIS JEWISH COMMUNITY CENTER INC9801 DONNA KLEIN BLVD BOCA RATON,FL 33428	65-1127438	501(C)(3)	133,000	904,871	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(4) JEWISH ASSOCIATION FOR RESIDENTIAL CARE INC21160 95TH AVE SOUTH BOCA RATON,FL 33428	65-1131701	501(C)(3)	180,000	126,891	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(5) RUTH RALES JEWISH FAMILY SERVICE INC 21300 RUTH BARON COLEMAN BLVD BOCA RATON,FL 33428	65-1115689	501(C)(3)	671,092	297,508	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(6) DONNA KLEIN JEWISH ACADEMY INC9701 DONNA KLEIN BLVD BOCA RATON,FL 33428	65-1129890	501(C)(3)	274,600	511,039	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(7) B'NAI B'RITH YOUTH ORGANIZATION5850 PINE ISLAND RD DAVIE,FL 33328	31-1794932	501(C)(3)	3,840		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(8) BIRTHRIGHT ISRAEL NORTH AMERICA INCC/O UJC 25 BROADWAY STE 1700 NEW YORK,NY 10041	13-3931912	501(C)(3)	17,466		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(9) THE WEINBAUM YESHIVA HIGH SCHOOL INC7902 MONTOYA CIRCLE BOCA RATON,FL 33433	65-0781573	501(C)(3)	107,100		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(10) HILLEL DAY SCHOOL INC21011 95TH AVE SOUTH BOCA RATON,FL 33428	65-0489297	501(C)(3)	189,900		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(11) TORAH ACADEMY OF BOCA RATON INC447 NW SPANISH RIVER BLVD BOCA RATON,FL 33431	65-0788118	501(C)(3)	81,900		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE

2 Enter total number of section 501(c)(3) and government organizations . . . . ▶ 10

3 Enter total number of other organizations . . . . ▶ 1

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

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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 SOUTH PALM BEACH COUNTY INC

Employer identification number
59-1945109

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				
(1) WILLIAM BERNSTEIN	(i)	389,749	0	30,150	8,205	0	428,104	0
	(ii)	0	0	0	0	0	0	0
(2) MEL LOWELL	(i)	111,379	0	6,399	22,338	0	140,116	0
	(ii)	111,379	0	6,399	22,338	0	140,116	0
(3) IRV GEFFEN	(i)	202,573	0	39,505	27,249	0	269,327	0
	(ii)	0	0	0	0	0	0	0
(4) MARLA EGERS	(i)	147,570	0	10,413	4,337	0	162,320	0
	(ii)	0	0	0	0	0	0	0
(5) ANDREW ROSE	(i)	146,430	0	4,186	4,764	0	155,380	0
	(ii)	0	0	0	0	0	0	0
(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

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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 SOUTH PALM BEACH COUNTY INC

Employer identification number
59-1945109

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2		AL GORTZ, ASSISTANT TREASURER, AND ANDREW ROBINS, PAST CHAIR, ARE BOTH PARTNERS AT PROSKAUER ROSE LLP, ATTORNEYS AT LAW

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		THERE IS A NOMINATING COMMITTEE OF THE BOARD OF DIRECTORS THAT IS RESPONSIBLE FOR SELECTING THE ORGANIZATION'S OFFICERS

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B		THERE IS A CHECK AND BALANCE (GOVERNANCE) PROCESS WHICH REQUIRES VETTING THROUGH SEVERAL COMMITTEES BEFORE VOTE AND FINAL APPROVAL BY THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE FORM 990 IS REVIEWED BY LAURIE SEMO, VICE PRESIDENT OF FINANCE IT IS THEN VETTED BY THE COO/CFO, WHO ALSO SIGNS THE RETURN

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY IS ENFORCED THROUGH THE BOARD OF DIRECTORS THE BOARD MEMBERS ARE GIVEN A CONFLICT OF INTEREST POLICY ANNUALLY AND MUST ACKNOWLEDGE IN WRITING THAT IT WAS RECEIVED

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION'S CEO'S SALARY IS DETERMINED BY THE PERSONNEL COMMITTEE AND THE BOARD OF DIRECTORS THE ORGANIZATION'S KEY EMPLOYEES' SALARIES ARE DETERMINED BY A SEARCH TEAM THAT ANALYZES THE SALARIES OF KEY EMPLOYEES FROM OTHER LOCAL FEDERATIONS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THESE DOCUMENTS WILL BE FURNISHED UPON REQUEST

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	UNREALIZED GAINS FROM INVESTMENTS - UNRESTRICTED 2,195,240 UNREALIZED GAINS FROM INVESTMENTS - TEMP RESTRICTED 1,256,492 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 362,893 TOTAL TO FORM 990, PART XI, LINE 5 3,814,625

Identifier	Return Reference	Explanation
EXPLANATION FOR QUESTION 2C	FORM 990, PAGE 12, PART XII, QUESTION 2C	NO CHANGE IN PROCESS FROM THE PRIOR YEAR NOTED

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY INC

Employer identification number
59-1945109

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) FEDERATION CCRC DEVELOPMENT LLC 9901 DONNA KLEIN BLVD BOCA RATON, FL 334281788 27-2015285	PROVIDE A PLANNED CONTINUING CARE RETIREMENT COMMUNITY	FL	0	11,310,214	JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY INC

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) JEWISH COMMUNITY FACILITIES CORPORATION 9901 DONNA KLEIN BLVD BOCA RATON, FL 334281788 65-0446896	HOLD TITLE TO, COLLECT INCOME FROM AND MANAGE REAL PROPERTY	FL	501(C)(2)				No
(2) FEDERATION TRANSPORTATION SERVICES INC 9901 DONNA KLEIN BLVD BOCA RATON, FL 334281788 65-0409644	PROVIDE TRANSPORTATION AND RELATED SERVICES	FL	501(C)(3)	170(B)(1)(A)(VI)			No

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

		Yes	No
1	During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	**1a**	**No**
b	Gift, grant, or capital contribution to other organization(s)	**1b**	**No**
c	Gift, grant, or capital contribution from other organization(s)	**1c**	**No**
d	Loans or loan guarantees to or for other organization(s)	**1d**	**Yes**
e	Loans or loan guarantees by other organization(s)	**1e**	**No**
f	Sale of assets to other organization(s)	**1f**	**No**
g	Purchase of assets from other organization(s)	**1g**	**No**
h	Exchange of assets	**1h**	**No**
i	Lease of facilities, equipment, or other assets to other organization(s)	**1i**	**No**
j	Lease of facilities, equipment, or other assets from other organization(s)	**1j**	**No**
k	Performance of services or membership or fundraising solicitations for other organization(s)	**1k**	**Yes**
l	Performance of services or membership or fundraising solicitations by other organization(s)	**1l**	**No**
m	Sharing of facilities, equipment, mailing lists, or other assets	**1m**	**Yes**
n	Sharing of paid employees	**1n**	**Yes**
o	Reimbursement paid to other organization for expenses	**1o**	**Yes**
p	Reimbursement paid by other organization for expenses	**1p**	**No**
q	Other transfer of cash or property to other organization(s)	**1q**	**No**
r	Other transfer of cash or property from other organization(s)	**1r**	**No**

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 59-1945109
Name: JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY INC

Form 990, Schedule R, Part V - Transactions With Related Organizations

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved ($)	(d) Method of determining amount involved
(1)	FEDERATION TRANSPORTATION SERVICES INC	D	415,221	CASH VALUE
(2)	JEWISH COMMUNITY FACILITIES CORPORATION	D	18,636,278	CASH VALUE
(3)	JEWISH COMMUNITY FACILITIES CORPORATION	N	312,216	CASH VALUE
(4)	JEWISH COMMUNITY FACILITIES CORPORATION	O	162,346	CASH VALUE
(5)	FEDERATION TRANSPORTATION SERVICES INC	O	11,846	CASH VALUE
(6)	JEWISH COMMUNITY FACILITIES CORPORATION	K	0	NO VALUE
(7)	JEWISH COMMUNITY FACILITIES CORPORATION	M	0	NO VALUE
(8)	FEDERATION TRANSPORTATION SERVICES INC	K	0	NO VALUE
(9)	FEDERATION TRANSPORTATION SERVICES INC	M	0	NO VALUE

Additional Data

Software ID:
Software Version:
EIN: 59-1945109
Name: JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY INC

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ELLIOT ALLSWANG BOARD MEMBER	30	X						0	0	0
JEROME ALTHEIMER DIRECTOR EMERITUS	0 00	X						0	0	0
LAWRENCE D ALTSCHUL PAST CHAIR	0 00	X						0	0	0
MARGIE B BAER DIRECTOR EMERITUS	5 00	X						0	0	0
MICHAEL BECKERMAN BOARD MEMBER	5 00	X						0	0	0
ML BEDOWITZ BOARD MEMBER	5 00	X						0	0	0
LAURENCE BLAIR PRESIDENT, RRJFS	5 00	X						0	0	0
MARIANNE BOBICK PAST CHAIR	0 00	X						0	0	0
EDWARD I BURNS BOARD MEMBER	0 00	X						0	0	0
DANA CHARLES-KODNER BOARD MEMBER	0 00	X						0	0	0
DR MELVIN R CLAYMAN DIRECTOR EMERITUS	0 00	X						0	0	0
HELEN COHAN BOARD MEMBER	10 00	X						0	0	0
PAMELA COHEN BOARD MEMBER	10 00	X						0	0	0
JILL DEUTCH VICE CHAIR	20 00	X						0	0	0
BRYAN DROWOS CO-CHAIR, METRO	0 00	X						0	0	0
RABBI DAVID ENGLANDER RABBI DIRECTOR	5 00	X						0	0	0
KAROLA F EPSTEIN DIRECTOR EMERITUS	0 00	X						0	0	0
BARBARA FEINGOLD BOARD MEMBER	5 00	X						0	0	0
JEFFREY FEINGOLD BOARD MEMBER	0 00	X						0	0	0
DALE FILHABER BOARD MEMBER	5 00	X						0	0	0
WESLEY FINCH VICE CHAIR	20 00	X						0	0	0
MERYL GALLATIN CHAIR, WOMEN'S PHILANTHROPY	25 00	X						0	0	0
LOUISE GALPERN BOARD MEMBER	10 00	X						0	0	0
DAVID GALPERN BOARD MEMBER	5 00	X						0	0	0
RANI H GARFINKLE CO-CHAIR, IOC	20 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
HERBERT GIMELSTOB PAST CHAIR	0 00	X						0	0	0
ARTHUR GOLDBERG BOARD MEMBER	0 00	X						0	0	0
RABBI EFREM GOLDBERG RABBI DIRECTOR	5 00	X						0	0	0
GERALD GOLDEN DIRECTOR EMERITUS	0 00	X						0	0	0
GLEN GOLISH BOARD MEMBER	5 00	X						0	0	0
KINNIE GORELICK BOARD MEMBER	5 00	X						0	0	0
ALBERT GORTZ ASST TREASURER	5 00	X						0	0	0
EMILY GRABELSKY VICE CHAIR CAMPAIGN, WOMEN'S PHILANTHROPY	20 00	X						0	0	0
DR STEPHEN GRABELSKY BOARD MEMBER	5 00	X						0	0	0
GAIL GREENSPOON BOARD MEMBER	20 00	X						0	0	0
ERIC GUTMANN BOARD MEMBER	5 00	X						0	0	0
DEBRA HALPERIN ASST SECRETARY	20 00	X						0	0	0
STEWART G HARRIS PAST CHAIR	5 00	X						0	0	0
JEFFREY HARRIS BOARD MEMBER	5 00	X						0	0	0
DAVID G HAST DIRECTOR EMERITUS	0 00	X						0	0	0
ADELE HAST BOARD MEMBER	5 00	X						0	0	0
SHELLY PECHTER HIMMELRICH BOARD MEMBER	30	X						0	0	0
ANNE L JACOBSON VICE CHAIR, FRD	20 00	X						0	0	0
BETTY KANE IOC CHAIR	20 00	X						0	0	0
THOMAS R KAPLAN BOARD MEMBER	5 00	X						0	0	0
STEWART KASEN BOARD MEMBER	0 00	X						0	0	0
DANIEL J KATZ BOARD MEMBER	1 00	X						0	0	0
HOWARD S KAYE BOARD MEMBER	5 00	X						0	0	0
DAVID KIRSCHNER TREASURER	5 00	X						0	0	0
ELLIOT S KOOLIK BOARD MEMBER	10 00	X						0	0	0

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

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ELYSSA KUPFERBERG BOARD MEMBER	10 00	X						0	0	0
GAIL RUBIN KWAL BOARD MEMBER	0 00	X						0	0	0
APRIL E LEAVY BOARD MEMBER	10 00	X						0	0	0
MURRAY LEIPZIG BOARD MEMBER	0 00	X						0	0	0
RABBI DANIEL LEVIN RABBI DIRECTOR	5 00	X						0	0	0
ABNER LEVINE DIRECTOR EMERITUS	0 00	X						0	0	0
DOROTHY LIPSON DIRECTOR EMERITUS	0 00	X						0	0	0
ROXANE FRECHIE LIPTON BOARD MEMBER	10 00	X						0	0	0
MICHAEL LIPTON BOARD MEMBER	5 00	X						0	0	0
STEPHEN A MENDELSOHN CHAIR, PLANNING AND ALLOCATIONS	5 00	X						0	0	0
LISA MINTZ BOARD MEMBER	1 00	X						0	0	0
JOSEPH S MISHKIN VICE CHAIR, CAMPAIGN	25 00	X						0	0	0
JEFFREY NEWMAN BOARD MEMBER	5 00	X						0	0	0
CINDY O NIMHAUSER PAST CHAIR	5 00	X						0	0	0
JAMES H NOBIL PAST CHAIR	5 00	X						0	0	0
STEPHANIE OWITZ PRESIDENT, JCC	5 00	X						0	0	0
LAWRENCE PHILLIPS DIRECTOR EMERITUS	1 00	X						0	0	0
BARRY PODOLSKY BOARD MEMBER	5 00	X						0	0	0
DAVID PRATT VICE CHAIR, JCF	10 00	X						0	0	0
CLARICE F PRESSNER DIRECTOR EMERITUS	0 00	X						0	0	0
WENDY PRESSNER BOARD MEMBER	0 00	X						0	0	0
SUSAN RAHN BOARD MEMBER	0 00	X						0	0	0
SEYMOUR RAPPAPORT DIRECTOR EMERITUS	0 00	X						0	0	0
MARCY ROBBINS CO-CHAIR, METRO	5 00	X						0	0	0
ANDREW S ROBINS PAST CHAIR	5 00	X						0	0	0

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

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MICHAEL ROSE BOARD MEMBER	5 00	X						0	0	0
JILL ROSE BOARD MEMBER	5 00	X						0	0	0
AMY ROSS BOARD MEMBER	10 00	X						0	0	0
ROBIN RUBIN BOARD MEMBER	10 00	X						0	0	0
GORDON SALGANIK DIRECTOR EMERITUS	5 00	X						0	0	0
JEFFREY SANDELMAN BOARD MEMBER	5 00	X						0	0	0
ELLEN R SARNOFF CHAIR	40 00	X						0	0	0
BURT SATZBERG BOARD MEMBER	0 00	X						0	0	0
MARK SCHAUM BOARD MEMBER	0 00	X						0	0	0
DR DAVID SCHIMEL BOARD MEMBER	5 00	X						0	0	0
DOROTHY P SEAMAN DIRECTOR EMERITUS	5 00	X						0	0	0
JANET SHERR BOARD MEMBER	0 00	X						0	0	0
RON SIEGEL JARC PRESIDENT	0 00	X						0	0	0
RICHARD SIEMENS DIRECTOR EMERITUS	0 00	X						0	0	0
JOSEPH SITRICK BOARD MEMBER	5 00	X						0	0	0
CAROL SMOKLER VICE CHAIR	10 00	X						0	0	0
SHIRLEY SOLOMON DIRECTOR EMERITUS	5 00	X						0	0	0
ALLAN B SOLOMON PAST CHAIR	0 00	X						0	0	0
GADI SOUED BOARD MEMBER	0 00	X						0	0	0
NAOMI STEINBERG CHAIR, HUMAN RESOURCE DEVELOPMENT COMMITTEE	15 00	X						0	0	0
RABBI DAVID STEINHARDT RABBI DIRECTOR, JCRC CHAIR	5 00	X						0	0	0
TED STRUHL SECRETARY	5 00	X						0	0	0
JAY WEINBERG BOARD MEMBER	0 00	X						0	0	0
MICHAEL J WEINBERG BOARD MEMBER	5 00	X						0	0	0
DOROTHY MEYERS WIZER BOARD MEMBER	10 00	X						0	0	0

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LESLEY ZAFRAN PRESIDENT, DONNA KLEIN JEWISH ACADEMY	1 00	X						0	0	0
MARVIN ZALE PAST CHAIR	0 00	X						0	0	0
ETTA GROSS ZIMMERMAN PAST CHAIR	5 00	X						0	0	0
RAYMOND ZIMMERMAN BOARD MEMBER	0 00	X						0	0	0
BETTY ZINMAN DIRECTOR EMERITUS	0 00	X						0	0	0
WILLIAM BERNSTEIN PRESIDENT & CEO	40 00				X			419,899	0	8,205
MEL LOWELL CHIEF OPERATING OFFICER	40 00				X			117,778	117,778	44,676
IRV GEFFEN EXEC VP, FRD	40 00				X			242,078	0	27,249
MARLA EGERS SR VP	40 00					X		157,983	0	4,337
ANDREW ROSE SR VP, COMMUNICATIONS	40 00					X		150,616	0	4,764
LAURIE SEMO VP FINANCE	40 00					X		131,642	0	4,111

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses $ 6,268,661 including grants of $) (Revenue $ 1,678,798)

VARIOUS PROGRAMS TO FURTHER THE WELFARE OF THE LOCAL AND NON-LOCAL JEWISH COMMUNITY

(Code) (Expenses $ 534,872 including grants of $) (Revenue $ 0)

GRANTS AND ALLOCATIONS TO OTHER NOT-FOR-PROFIT BENEFICIARIES