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

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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

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 09-01-2011 and ending 08-31-2012

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 $ 23,595,949

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	76
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	75
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	**5**	101
6	Total number of volunteers (estimate if necessary)	**6**	125
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**	156,171

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	21,774,571	19,834,960
	9 Program service revenue (Part VIII, line 2g)	909,020	875,440
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,908,264	1,604,031
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	774,158	1,281,518
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,366,013	23,595,949
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	6,815,774	19,249,144
	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) ▶1,342,540		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	8,660,982	8,212,088
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	15,476,756	27,461,232
	19 Revenue less expenses Subtract line 18 from line 12	9,889,257	-3,865,283

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	105,738,205	100,393,600
	21 Total liabilities (Part X, line 26)	41,097,448	43,314,253
	22 Net assets or fund balances Subtract line 21 from line 20	64,640,757	57,079,347

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

****** 2013-04-09
Signature of officer Date

MEL LOWELL CHIEF OPERATING OFFICER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ GERALD R LEWIN | Date | Check if self-employed ▶☐ | Preparer's taxpayer identification number (see instructions) P01266202

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ CBIZ MHM LLC
1675 N MILITARY TRAIL FIFTH FLOOR
BOCA RATON, FL 33486

EIN ▶ 34-1900735

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 organization's program service accomplishments for each of its three largest program services, as measured 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 $ 1,581,097 including grants of $) (Revenue $ 0)

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

4b (Code) (Expenses $ 2,886,867 including grants of $) (Revenue $ 3,118)

ALLOCATIONS TO COMMUNITY PARTNERSHIP ENTITIES AND AFFILIATES

4c (Code) (Expenses $ 14,175,827 including grants of $) (Revenue $ 0)

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

(Code) (Expenses $ 5,914,949 including grants of $) (Revenue $ 2,153,840)

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

(Code) (Expenses $ 605,353 including grants of $) (Revenue $ 0)

GRANTS AND ALLOCATIONS TO OTHER NOT-FOR-PROFIT BENEFICIARIES

4d Other program services (Describe in Schedule O)

(Expenses $ 6,520,302 including grants of $) (Revenue $ 2,153,840)

4e **Total program service expenses** ▶ $ 25,164,093

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 instructions)?	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		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which 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 temporarily restricted endowments, permanent endowments, 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Part I*	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, Part II and IV*	15	Yes	
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, Part 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*	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.** All Form 990 filers that operated one or more hospitals must attach audited financial statements	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 questions 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**	Yes	
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 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	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	**35a**		No
b	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*	**35b**		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**	50		
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**	101			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			**3b**	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities 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.** All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state			**13a**		
b	Enter the aggregate 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 aggregate 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	76		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	75		
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	Did the organization have members or stockholders?		6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		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	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete 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 the Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 made 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 made 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, or 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 organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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 (do not check more than one box, unless person is both an officer and a director/trustee)						(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)** . . . . . ▶								1,401,628	153,595	68,075

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of 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*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	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*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(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	386,699
PROSKAUER ROSE LLP 2255 GLADES ROAD SUITE 340 WEST BOCA RATON, FL 33431	LEGAL	167,109
CBIZ MHM LLC 1675 N MILITARY TRAIL 5TH FLOOR BOCA RATON, FL 33486	AUDIT / ACCOUNTING / TAX CONSULTING SERV	111,081

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 3

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 19,834,960				
	g	Noncash contributions included in lines 1a-1f $				
	h	**Total.** Add lines 1a-1f . . . . . ▶	19,834,960			
Program Service Revenue		Business Code				
	2a	JEWISH EDUCATION COMM	624100	677,873	677,873	
	b	JEWISH COMMUNITY FDN	624100	132,694	132,694	
	c	GENERAL FUND SERVICES	624100	64,873	64,873	
	d					
	e					
	f	All other program service revenue				
	g	**Total.** Add lines 2a–2f . . . . . ▶		875,440		
	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶		534,983		534,983
	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: 1,069,048				
	b	Less cost or other basis and sales expenses: 0				
	c	Gain or (loss): 1,069,048				
	d	Net gain or (loss) . . . . . ▶	1,069,048			1,069,048
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	1,205,514	1,205,514		
	b	RAFFLE INCOME 624100	49,509	49,509		
	c	ADVERTISING INCOME 624100	26,495	26,495		
	d	All other revenue				
	e	**Total.** Add lines 11a–11d . . . . . ▶	1,281,518			
	12	**Total revenue.** See Instructions . . . ▶	23,595,949	2,156,958	0	1,604,031

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)
Check if Schedule O contains a response to any question in this Part IX . . . . . ☐

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 United States See Part IV, line 21	19,249,144	19,249,144		
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States 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				
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising *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	8,212,088	5,914,949	954,599	1,342,540
b					
c					
d					
e					
f	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24f	27,461,232	25,164,093	954,599	1,342,540
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	2,526,004	1	3,898,515
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	5,373,006	3	4,478,368
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net	221,481	7	146,296
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	200,487	9	152,747
	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	66,842,908	12	60,012,598
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	30,574,319	15	31,705,076
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	105,738,205	16	100,393,600
Liabilities	17	Accounts payable and accrued expenses	1,998,953	17	2,220,147
	18	Grants payable	4,819,986	18	4,715,555
	19	Deferred revenue	1,199,416	19	139,169
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	33,079,093	25	36,239,382
	26	**Total liabilities.** Add lines 17 through 25	41,097,448	26	43,314,253
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	46,479,587	27	37,133,308
	28	Temporarily restricted net assets	8,860,516	28	10,645,385
	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	64,640,757	33	57,079,347
	34	Total liabilities and net assets/fund balances	105,738,205	34	100,393,600

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	23,595,949
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,461,232
3	Revenue less expenses Subtract line 2 from line 1	3	-3,865,283
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	64,640,757
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-3,696,127
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	57,079,347

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

2011

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 **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

_____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

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

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

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

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

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

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

	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 IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	25,575,273	16,984,369	15,852,717	21,774,571	19,834,960	100,021,890
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	25,575,273	16,984,369	15,852,717	21,774,571	19,834,960	100,021,890
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						100,021,890

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	25,575,273	16,984,369	15,852,717	21,774,571	19,834,960	100,021,890
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,319,649	604,536	451,533	492,932	534,983	3,403,633
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets	303,155	437,532	385,612	774,158	1,281,518	3,181,975
11 **Total support** (Add lines 7 through 10)						106,607,498

12 Gross receipts from related activities, etc (See instructions)	12	4,683,516

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 2011 (line 6 column (f) divided by line 11 column (f))	14	93 820 %
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15	94 270 %

16a **33 1/3% support test—2011.** 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—2010.** 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—2011.** 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—2010.** 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 IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from **2010** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2011.** 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—2010.** 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 explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

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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, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

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	243	
2	Aggregate contributions to (during year)	4,960,957	
3	Aggregate grants from (during year)	13,596,357	
4	Aggregate value at end of year	12,552,173	

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	50,353,791	39,471,905	37,946,978	38,885,067	
b Contributions	7,870,337	8,843,631	3,522,762	3,231,714	
c Investment earnings or losses	326,395	5,242,356	-121,801	-443,921	
d Grants or scholarships					
e Other expenditures for facilities and programs	15,887,483	3,204,101	1,876,034	10,548,970	
f Administrative expenses					
g End of year balance	42,663,040	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 ▶ 42 160 %
- b Permanent endowment ▶ 21 810 %
- c Term endowment ▶ 36 030 %

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

Description of property	(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)* ▶	60,012,598	

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	357,925
(2) DUE FROM FACILITIES	20,214,093
(3) BOND ANTICIPATION NOTES RECEIVABLE	3,023,163
(4) DUE FROM CCRC OPERATIONS CORP	8,109,895
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	31,705,076

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	3,620,332
CAPITALIZED LEASE OBLIGATIONS	77,720
DUE TO COMMUNITY PARTNERSHIP ENTITIES	11,739,783
BOND PAYABLE	5,985,000
DUE TO OTHER ENTITIES	3,239,554
REVOLVING LOAN PAYABLE	566,229
BOND ANTICIPATION NOTES PAYABLE	9,450,000
INTEREST RATE SWAP LIABILITY	1,560,764
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	36,239,382

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	23,595,949
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	27,461,232
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-3,865,283
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	-3,696,127
9	Total adjustments (net) Add lines 4 - 8	9	-3,696,127
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-7,561,410

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	24,954,946
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-1,140,904		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	2,499,901		
e	Add lines **2a** through **2d**			2e	1,358,997
3	Subtract line **2e** from line **1**			3	23,595,949
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	23,595,949

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

1	Total expenses and losses per audited financial statements			1	34,931,442
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	7,470,210		
e	Add lines **2a** through **2d**			2e	7,470,210
3	Subtract line **2e** from line **1**			3	27,461,232
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	27,461,232

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, 2012, 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 -680,072 UNREALIZED GAINS FROM INVESTMENTS - TEMP RESTRICTED -460,832 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS -78,144 CHANGE IN VALUE OF INTEREST RATE SWAP -1,560,764 RECLASSIFICATION OF NET ASSETS TO SEPARATE FORM 990 -916,315 TOTAL TO SCHEDULE D, PART XI, LINE 8 - 3,696,127
PART XII, LINE 2D - OTHER ADJUSTMENTS		CHANGE IN VALUE OF SPLIT INTEREST TRUSTS -78,144 AMOUNTS INCLUDED ON SEPARATE FILINGS OF FORM 990 2,578,045
PART XIII, LINE 2D - OTHER ADJUSTMENTS		AMOUNTS INCLUDED ON SEPARATE FILINGS OF FORM 990 5,909,446 CHANGE IN VALUE OF INTEREST RATE SWAP 1,560,764

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	564,351	F
CERTIFICATES OF DEPOSIT	1,063,817	F
CORPORATE BONDS	1,384,610	F
EQUITIES	1,367,167	F
ISRAEL BONDS	2,962,276	F
JFMC INVESTMENT PORTFOLIO	43,990,831	F
MONEY MARKET FUNDS	4,104,533	F
MUTUAL FUNDS	3,640,530	F
OTHER INVESTMENTS	773,506	F
REAL ESTATE HOLDINGS	160,977	F

Form 990, Schedule D, Part X, - Other Liabilities

1 **(a)** Description of Liability	**(b)** Amount
LIABILITY UNDER UNITRUST AGREEMENTS	3,620,332
CAPITALIZED LEASE OBLIGATIONS	77,720
DUE TO COMMUNITY PARTNERSHIP ENTITIES	11,739,783
BOND PAYABLE	5,985,000
DUE TO OTHER ENTITIES	3,239,554
REVOLVING LOAN PAYABLE	566,229
BOND ANTICIPATION NOTES PAYABLE	9,450,000
INTEREST RATE SWAP LIABILITY	1,560,764

Additional Data

Software ID:

Software Version:

EIN: 59-1945109

Name: JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY INC

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

4d. Other program services

(Code) (Expenses $ 5,914,949 including grants of $) (Revenue $ 2,153,840)

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

(Code) (Expenses $ 605,353 including grants of $) (Revenue $ 0)

GRANTS AND ALLOCATIONS TO OTHER NOT-FOR-PROFIT BENEFICIARIES

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			
LAWRENCE D ALTSCHUL PAST CHAIR	0 00	X						0	0	0
MICHAEL BECKERMAN BOARD MEMBER	1 00	X						0	0	0
LAURENCE BLAIR PRESIDENT, RRJFS	1 00	X						0	0	0
MARIANNE BOBICK PAST CHAIR	0 00	X						0	0	0
DANA CHARLES-KODNER BOARD MEMBER	1 00	X						0	0	0
HELEN COHAN BOARD MEMBER	5 00	X						0	0	0
JILL DEUTCH BOARD MEMBER	5 00	X						0	0	0
BRYAN DROWOS CHAIR, YOUNG ADULT DIVISON	5 00	X						0	0	0
RABBI DAVID ENGLANDER BOARD MEMBER	5 00	X						0	0	0
BARBARA FEINGOLD BOARD MEMBER	5 00	X						0	0	0
DALE FILHABER BOARD MEMBER	5 00	X						0	0	0
WES FINCH VICE CHAIR	10 00	X						0	0	0
DAVID GALPERN BOARD MEMBER	5 00	X						0	0	0
LOUISE GALPERN BOARD MEMBER	5 00	X						0	0	0
RANI GARFINKLE BOARD MEMBER	5 00	X						0	0	0
HERBERT GIMELSTOB PAST CHAIR	0 00	X						0	0	0
ARTHUR GOLDBERG ASST TREASURER	5 00	X						0	0	0
RABBI EFREM GOLDBERG BOARD MEMBER	5 00	X						0	0	0
GLEN GOLISH BOARD MEMBER	5 00	X						0	0	0
ALBERT GORTZ SECRETARY	5 00	X						0	0	0
EMILY GRABELSKY CHAIR, WOMEN'S PHILANTHROPY	10 00	X						0	0	0
GAIL GREENSPOON BOARD MEMBER	5 00	X						0	0	0
ERIC GUTMANN PRESIDENT, JCC	5 00	X						0	0	0
DEBRA HALPERIN ASST SECRETARY	15 00	X						0	0	0
STEWART G HARRIS PAST CHAIR	0 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			
JEFFREY HARRIS BOARD MEMBER	5 00	X						0	0	0
ADELE HAST BOARD MEMBER	5 00	X						0	0	0
SHELLY PECHTER HIMMELRICH BOARD MEMBER	5 00	X						0	0	0
ANNE JACOBSON VICE CHAIR, FRD	15 00	X						0	0	0
BETTY KANE IOC CHAIR	15 00	X						0	0	0
TOM KAPLAN BOARD MEMBER	15 00	X						0	0	0
STEWART KASEN TREASURER	5 00	X						0	0	0
DAVID KIRSCHNER BOARD MEMBER	5 00	X						0	0	0
ELLIOT S KOOLIK BOARD MEMBER	5 00	X						0	0	0
ELYSSA KUPFERBERG BOARD MEMBER	10 00	X						0	0	0
GAIL RUBIN KWAL BOARD MEMBER	5 00	X						0	0	0
APRIL E LEAVY BOARD MEMBER	5 00	X						0	0	0
MURRAY LEIPZIG BOARD MEMBER	5 00	X						0	0	0
RABBI DAN LEVIN BOARD MEMBER	5 00	X						0	0	0
MICHAEL LIPTON BOARD MEMBER	5 00	X						0	0	0
ROXANE FRECHIE LIPTON BOARD MEMBER	10 00	X						0	0	0
ROBERT MARTON BOARD MEMBER	5 00	X						0	0	0
STEPHEN MENDELSOHN VICE CHAIR, PLANNING & ALLOCATIONS	10 00	X						0	0	0
JOSEPH MISHKIN VICE CHAIR, CAMPAIGN	15 00	X						0	0	0
JEFFREY NEWMAN BOARD MEMBER	10 00	X						0	0	0
CINDY ORBACH NIMHAUSER PAST CHAIR	5 00	X						0	0	0
JAMES H NOBIL PAST CHAIR	5 00	X						0	0	0
STEPHANIE OWITZ BOARD MEMBER	5 00	X						0	0	0
BARRY PODOLSKY BOARD MEMBER	10 00	X						0	0	0
DAVID PRATT VICE CHAIR, JCF	10 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			
WENDY PRESSNER VICE CHAIR, CAMPAIGN, WOMEN'S PHILANTHROPY	10 00	X						0	0	0
SUSAN RAHN BOARD MEMBER	10 00	X						0	0	0
ANDREW S ROBINS ESQ PAST CHAIR	5 00	X						0	0	0
JILL ROSE BOARD MEMBER	5 00	X						0	0	0
MICHAEL ROSE BOARD MEMBER	5 00	X						0	0	0
AMY ROSS BOARD MEMBER	5 00	X						0	0	0
ROBIN RUBIN BOARD MEMBER	5 00	X						0	0	0
ELLEN R SARNOFF CHAIR	25 00	X						0	0	0
BURT SATZBERG BOARD MEMBER	5 00	X						0	0	0
MARK SCHAUM BOARD MEMBER	5 00	X						0	0	0
DR DAVID SCHIMEL BOARD MEMBER	5 00	X						0	0	0
JANET SHERR BOARD MEMBER	5 00	X						0	0	0
RON SIEGEL ESQ JARC PRESIDENT	5 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
ALLAN B SOLOMON PAST CHAIR	5 00	X						0	0	0
GADI SOUED BOARD MEMBER	5 00	X						0	0	0
RABBI DAVID STEINHARDT RABBI DIRECTOR, JCRC CHAIR	5 00	X						0	0	0
TED STRUHL BOARD MEMBER	5 00	X						0	0	0
JAY WEINBERG BOARD MEMBER	5 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
LESLEY ZAFRAN PRESIDENT, DKJA	10 00	X						0	0	0
MARVIN ZALE PAST CHAIR	0 00	X						0	0	0
ETTA GROSS ZIMMERMAN PAST CHAIR	10 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			
RAYMOND ZIMMERMAN BOARD MEMBER	10 00	X						0	0	0
WILLIAM BERNSTEIN PAST CEO	40 00				X			551,548	0	1,193
MEL LOWELL COO AND CFO	40 00				X			153,595	153,595	50,350
IRV GEFFEN PAST EXECUTIVE VP, FRD	40 00				X			186,980	0	2,131
MARLA EGERS EXECUTIVE VP, FRD	40 00					X		211,083	0	5,575
ANDREW ROSE SR VP, COMMUNICATIONS	40 00					X		151,443	0	4,485
LAURIE SEMO VP, FINANCE	40 00					X		146,979	0	4,341

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

OMB No 1545-0047

2011

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 Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ Yes ☐ No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Part V if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region or independent contractors	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region/investments in region
3a Sub-total	0	0			0
b Total from continuation sheets to Part I	0	0			0
c **Totals** (add lines 3a and 3b)	0	0			0

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Check this box if no one recipient received more than $5,000 . . . . . ▶ ☑
Use Part V if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

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

3 Enter total number of other organizations or entities . . . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Part V if additional space is needed.

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

Part IV Foreign Forms

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

Part V Supplemental Information

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

Identifier	Return Reference	Explanation
SCHEDULE F	SCHEDULE F, PART II	SEE SUPPLEMENTAL INFORMATION FOR SCHEDULE I, WHICH PERTAINS TO SCHEDULE F REPORTING

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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

2011

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. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . . ▶ ☐

(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		14,312,152		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)	1,581,097		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)	968,207		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)	128,097		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)	1,032,117		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)	773,306		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)	3,500		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(8) BIRTHRIGHT ISRAEL NORTH AMERICA INC33 EAST 33RD STREET NEW YORK,NY 10016	13-3931912	501(C)(3)	20,000		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)	117,905		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)	172,260		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)	132,503		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
(12) TEMPLE BETH EL333 SW 4TH AVENUE BOCA RATON,FL 33432	59-1412924	501(C)(3)	8,000		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . ▶ 11

3 Enter total number of other organizations listed in the line 1 table . . . . ▶ 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
SCHEDULE I, PART IV	GRANTS	JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY REPORTS GRANTS ON SCHEDULE I TO THE JEWISH FEDERATIONS OF NORTH AMERICA (JFNA),WHICH IS A 501(C)(3) DOMESTIC U S CHARITY IN ADDITION, JFNA, AND ITS BENEFICIARY AGENCIES, UNITED ISRAEL APPEAL (UIA),A SUBSIDIARY OF JFNA, AND THE AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE (JDC) - BOTH 501(C)(3) ORGANIZATIONS - EACH FILE A SEPARATE FORM 990 AND DETAILED SCHEDULES F

Additional Data

Return to Form

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

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VARIOUS GRANTS & ALLOCATIONS - AVAILABLE UPON REQUEST9901 DONNA KLEIN BLVD BOCA RATON,FL 33428	99-9999999		14,312,152		BOOK		TO ASSIST THE ORGANIZATIONS IN ACHIEVING THEIR EXEMPT PURPOSES
JEWISH FEDERATIONS OF NORTH AMERICA 25 BROADWAY STE 1700 NEW YORK,NY 10041	13-1624240	501(C)(3)	1,581,097		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
ADOLPH & ROSE LEVIS JEWISH COMMUNITY CENTER INC9801 DONNA KLEIN BLVD BOCA RATON,FL 33428	65-1127438	501(C)(3)	968,207		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
JEWISH ASSOCIATION FOR RESIDENTIAL CARE INC21160 95TH AVE SOUTH BOCA RATON,FL 33428	65-1131701	501(C)(3)	128,097		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
RUTH RALES JEWISH FAMILY SERVICE INC 21300 RUTH BARON COLEMAN BLVD BOCA RATON,FL 33428	65-1115689	501(C)(3)	1,032,117		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
DONNA KLEIN JEWISH ACADEMY INC 9701 DONNA KLEIN BLVD BOCA RATON,FL 33428	65-1129890	501(C)(3)	773,306		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
B'NAI B'RITH YOUTH ORGANIZATION 5850 PINE ISLAND RD DAVIE,FL 33328	31-1794932	501(C)(3)	3,500		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
BIRTHRIGHT ISRAEL NORTH AMERICA INC33 EAST 33RD STREET NEW YORK,NY 10016	13-3931912	501(C)(3)	20,000		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
THE WEINBAUM YESHIVA HIGH SCHOOL INC 7902 MONTOYA CIRCLE BOCA RATON,FL 33433	65-0781573	501(C)(3)	117,905		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
HILLEL DAY SCHOOL INC 21011 95TH AVE SOUTH BOCA RATON,FL 33428	65-0489297	501(C)(3)	172,260		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
TORAH ACADEMY OF BOCA RATON INC447 NW SPANISH RIVER BLVD BOCA RATON,FL 33431	65-0788118	501(C)(3)	132,503		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE
TEMPLE BETH EL 333 SW 4TH AVENUE BOCA RATON,FL 33432	59-1412924	501(C)(3)	8,000		BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE

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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

2011

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?	**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 Schedule J-1 if additional space 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(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)	377,157	0	174,391	1,193	0	552,741	0
	(ii)	0	0	0	0	0	0	0
(2) MEL LOWELL	(i)	149,350	0	4,245	25,175	0	178,770	0
	(ii)	149,350	0	4,245	25,175	0	178,770	0
(3) IRV GEFFEN	(i)	174,680	0	12,300	2,131	0	189,111	0
	(ii)	0	0	0	0	0	0	0
(4) MARLA EGERS	(i)	205,698	0	5,385	5,575	0	216,658	0
	(ii)	0	0	0	0	0	0	0
(5) ANDREW ROSE	(i)	138,983	0	12,460	4,485	0	155,928	0
	(ii)	0	0	0	0	0	0	0
(6) LAURIE SEMO	(i)	142,186	0	4,793	4,341	0	151,320	0
	(ii)	0	0	0	0	0	0	0

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 L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

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

Employer identification number
59-1945109

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	(c) Corrected? No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	(b) From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	(e) No	(f) Approved by board or committee? Yes	(f) No	(g) Written agreement? Yes	(g) No
Total . . . . . ▶ $										

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV **Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) ALBERT GORTZ - JEWISH FEDERATION BO	PROSKAUER ROSE LLP PARTNER	167,109	LEGAL SERVICES PROVIDED		No
(2) DAVID PRATT - JEWISH FEDERATION BOA	PROSKAUER ROSE LLP MANAGING DIRECTOR	167,109	LEGAL SERVICES PROVIDED		No

Part V **Supplemental Information**

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

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

2011

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	ALBERT GORTZ, JEWISH FEDERATION BOARD MEMBER AND SECRETARY, AND DAVID PRATT, JEWISH FEDERATION BOARD MEMBER AND VICE CHAIR, ARE BOTH EMPLOYED AT PROSKAUER ROSE LLP, ATTORNEYS AT LAW
	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
	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
	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
	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
	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
	FORM 990, PART VI, SECTION C, LINE 19	THESE DOCUMENTS WILL BE FURNISHED UPON REQUEST
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	UNREALIZED GAINS FROM INVESTMENTS - UNRESTRICTED -680,072 UNREALIZED GAINS FROM INVESTMENTS - TEMP RESTRICTED -460,832 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS -78,144 CHANGE IN VALUE OF INTEREST RATE SWAP -1,560,764 RECLASSIFICATION OF NET ASSETS TO SEPARATE FORM 990 -916,315 TOTAL TO FORM 990, PART XI, LINE 5 -3,696,127
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

2011

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	22,556	10,555,205	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
(3) FEDERATION CCRC OPERATIONS CORP 9901 DONNA KLEIN BLVD BOCA RATON, FL 334281788 27-2296079	PROVIDE A CONTINUING CARE RETIREMENT COMMUNITY	FL	501(C)(3)	170(B)(1)(A)(VI)	FEDERATION CCRC DEVELOPMENT LLC		No
(4) FEDERATION CCRC PROPERTY CORP 9901 DONNA KLEIN BLVD BOCA RATON, FL 334281788 27-2296133	PROVIDE A CONTINUING CARE RETIREMENT COMMUNITY	FL	501(C)(3)	170(B)(1)(A)(VI)	FEDERATION CCRC DEVELOPMENT LLC		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) Disproportionate 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.)

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III or IV			
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 related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d	Yes	
e Loans or loan guarantees by related organization(s)	1e		No
f Sale of assets to related organization(s)	1f		No
g Purchase of assets from related organization(s)	1g		No
h Exchange of assets with related organization(s)	1h	Yes	
i Lease of facilities, equipment, or other assets to related organization(s)	1i		No
j Lease of facilities, equipment, or other assets from related organization(s)	1j		No
k Performance of services or membership or fundraising solicitations for related organization(s)	1k	Yes	
l Performance of services or membership or fundraising solicitations by related organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1m	Yes	
n Sharing of paid employees with related organization(s)	1n	Yes	
o Reimbursement paid to related organization(s) for expenses	1o	Yes	
p Reimbursement paid by related organization(s) for expenses	1p		No
q Other transfer of cash or property to related organization(s)	1q		No
r Other transfer of cash or property from related 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) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Schedule R (Form 990) 2011

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	357,925	CASH VALUE
(2)	JEWISH COMMUNITY FACILITIES CORPORATION	D	20,214,093	CASH VALUE
(3)	JEWISH COMMUNITY FACILITIES CORPORATION	N	366,170	CASH VALUE
(4)	JEWISH COMMUNITY FACILITIES CORPORATION	O	143,725	CASH VALUE
(5)	FEDERATION TRANSPORTATION SERVICES INC	O	10,123	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
(10)	FEDERATION CCRC PROPERTY CORP	H	916,315	CARRYING VALUE
(11)	FEDERATION CCRC OPERATIONS CORP	Q	8,109,895	CASH VALUE