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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 private foundations)

OMB No 1545-0047

2013Open to Public
Inspection

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990**A** For the 2013 calendar year, or tax year beginning **SEP 1, 2013** and ending **AUG 31, 2014****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)

9901 DONNA KLEIN BLVD.

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

BOCA RATON, FL 33428**F** Name and address of principal officer: **MEL LOWELL**
SAME AS C ABOVE**D** Employer identification number**59-1945109****E** Telephone number**561-852-3100****G** Gross receipts \$ **36,533,781.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates 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**

Activities & Governance	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	81
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	79
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	104
	6	Total number of volunteers (estimate if necessary)	6	90
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	12,256.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	16,460,266.	33,609,645.
	9	Program service revenue (Part VIII, line 2g)	1,074,625.	1,557,473.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,016,204.	748,064.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,077,335.	618,599.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	21,628,430.	36,533,781.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	7,242,045.	8,598,879.
	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.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	8,997,774.	9,802,103.
Expenses	18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	16,239,819.	18,400,982.
	19	Revenue less expenses. Subtract line 18 from line 12	5,388,611.	18,132,799.
	20	Total assets (Part X, line 16)	112,953,816.	127,893,043.
	21	Total liabilities (Part X, line 26)	47,794,610.	39,384,591.
Net Assets or Fund Balances	22	Net assets or fund balances. Subtract line 21 from line 20	65,159,206.	88,508,452.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer **MEL LOWELL, CHIEF OPERATING OFFICER** Date **20 NOVEMBER '15**

Paid Preparer Use Only Print/Type preparer's name **MICHAEL FISHER** Preparer's signature **Michael Fisher, CPA** Date **11/24/15** Check ☐ if self-employed PTIN **P01243324**
 Firm's name **CBIZ MHM, LLC** Firm's EIN **34-1900735**
 Firm's address **1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486** Phone no. (561) 994-5050

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

☒ Yes ☐ No

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒ X

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 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 \$ 1,784,000. including grants of \$ 1,784,000.) (Revenue \$ 0.)
JEWISH FEDERATIONS OF NORTH AMERICA - SUPPORTS VARIOUS LOCAL REGIONAL
NATIONAL AND OVERSEAS RECIPIENTS.

4b (Code) (Expenses \$ 3,096,260. including grants of \$ 3,096,260.) (Revenue \$ 4,049.)
ALLOCATIONS TO COMMUNITY PARTNERSHIP ENTITIES AND AFFILIATES.

4c (Code) (Expenses \$ 2,892,506. including grants of \$ 2,892,506.) (Revenue \$ 0.)
GRANTS AND ALLOCATIONS TO OTHER LOCAL AND NON-LOCAL NOT-FOR-PROFIT
BENEFICIARIES.

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

(Expenses \$ 8,523,831. including grants of \$ 826,113.) (Revenue \$ 2,172,023.)

4e Total program service expenses 16,296,597.

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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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part I</i>	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		X
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		22 X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		24a X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		25a X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		25b X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>		26 X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		27 X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a X	
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		28b X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		28c X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		29 X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		30 X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		31 X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		32 X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33 X	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		35a X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		36 X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		37 X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38 X	

Note. All Form 990 filers are required to complete Schedule O

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 65		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 104		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b	X
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: <u>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
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 as charitable contributions?	6a	X
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	X
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	X
d	If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c	Enter the amount of reserves on hand. 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

Check if Schedule O contains a response or note to any line in this Part VI

☒ **X**

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 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	81	
b Enter the number of voting members included in line 1a, above, who are independent	79	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2 ☒ X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	☒ X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	☒ X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	☒ X
6 Did the organization have members or stockholders?	6	☒ X
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 ☒ X	
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 ☒ X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a ☒ X	
b Each committee with authority to act on behalf of the governing body?	8b ☒ X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	☒ X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	☒ X
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	☒ X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a ☒ X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b ☒ X	
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 ☒ X	
13 Did the organization have a written whistleblower policy?	13 ☒ X	
14 Did the organization have a written document retention and destruction policy?	14 ☒ X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a ☒ X	
b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	15b ☒ X	
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	☒ X
b If "Yes," 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 **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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 ☐ Other (explain in Schedule O)

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 during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **MEL LOWELL, COO - 561-852-3100**
9901 DONNA KLEIN BLVD, BOCA RATON, FL 33428

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

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(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			
(1) LAWRENCE D. ALTSCHUL PAST CHAIR	0.00 0.00	X						0.	0.	0.
(2) MICHAEL BECKERMAN BOARD MEMBER	1.00 2.00	X						0.	0.	0.
(3) LAURENCE BLAIR BOARD MEMBER	5.00 1.00	X						0.	0.	0.
(4) MARIANNE BOBICK PAST CHAIR	0.00 0.00	X						0.	0.	0.
(5) DANA CHARLES-KODNER BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(6) HELEN COHAN BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(7) JILL DEUTCH BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(8) BRYAN DROWOS CHAIR, YOUNG ADULT DIVISON	5.00 0.00	X						0.	0.	0.
(9) RABBI DAVID ENGLANDER BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(10) BARBARA FEINGOLD BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(11) DALE FILHABER BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(12) WES FINCH VICE CHAIR	1.00 8.00	X						0.	0.	0.
(13) DAVID GALPERN BOARD MEMBER	3.00 3.00	X						0.	0.	0.
(14) LOUISE GALPERN BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(15) RANI GARFINKLE BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(16) HERBERT GIMELSTOB PAST CHAIR	0.00 0.00	X						0.	0.	0.
(17) ARTHUR GOLDBERG ASST. TREASURER	2.00 2.00	X						0.	0.	0.

**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(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			
(18) RABBI EFREM GOLDBERG BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(19) GLEN GOLISH BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(20) ALBERT GORTZ ASST. SECRETARY	10.00 0.00	X						0.	0.	0.
(21) EMILY GRABELSKY CHAIR, WOMEN'S PHILANTHROP	20.00 0.00	X						0.	0.	0.
(22) GAIL GREENSPOON BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(23) ERIC GUTMANN PRESIDENT, JCC	3.00 0.00	X						0.	0.	0.
(24) DEBRA HALPERIN SECRETARY	10.00 0.00	X						0.	0.	0.
(25) JEFFREY HARRIS BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(26) SHELLY PECHTER HIMMELRICH BOARD MEMBER	3.00 0.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								920,428.	367,800.	137,646.
d Total (add lines 1b and 1c)								920,428.	367,800.	137,646.

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 **5**

	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		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
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		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization 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
JANITRONICS BUILDING SERVICES 4951 N DIXIE HWY, BOCA RATON, FL 33431	JANITORIAL SERVICES	925,722.
SUNSTATES SECURITY LLC, 801 CORPORATE CENTER DRIVE, SUITE 110, RALEIGH, NC 27607	CAMPUS SECURITY	514,530.
SAGEVIEW CONSULTING, 112 WEST 34TH STREET, 18TH FLOOR, NEW YORK, NY 10120	HUMAN RESOURCES / BENEFITS CONSULTANTS	382,000.
CBIZ MHM LLC, 1675 N. MILITARY TRAIL, 5TH FLOOR, BOCA RATON, FL 33486	AUDIT / ACCOUNTING / TAX CONSULTING SERV	131,800.
COMPASS GROUP LOCK BOX, PO BOX 91337, CHICAGO, IL 60693	CATERING SERVICES	124,398.

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 **8**

SEE PART VII, SECTION A CONTINUATION SHEETS

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**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(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			
(27) EYDIE HOLZ BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(28) ANNE JACOBSON VICE CHAIR, FRD	20.00 0.00	X						0.	0.	0.
(29) BETTY KANE VICE CHAIR, CAMPAIGN	20.00 0.00	X						0.	0.	0.
(30) TOM KAPLAN BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(31) STEWART KASEN TREASURER	2.00 2.00	X						0.	0.	0.
(32) DAVID KIRSCHNER BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(33) ELLIOT S. KOOLIK BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(34) ELYSSA KUPFERBERG BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(35) GAIL RUBIN KWAL BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(36) APRIL E. LEAVY BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(37) MURRAY LEIPZIG BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(38) RABBI DAN LEVIN BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(39) MICHAEL LIPTON BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(40) ROXANE FRECHIE LIPTON BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(41) ROBERT MARTON BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(42) STEPHEN MENDELSON BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(43) JOSEPH MISHKIN VICE CHAIR, PLANNING & ALLOCATIONS	15.00 0.00	X						0.	0.	0.
(44) JEFFREY NEWMAN BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(45) CINDY ORBACH NIMHAUSER PAST CHAIR	3.00 0.00	X						0.	0.	0.
(46) RICHARD PAUL BOARD MEMBER	5.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

Form 990

59-1945109

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(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			
(47) STEPHANIE OWITZ BOARD MEMBER	0.00 0.00	X						0.	0.	0.
(48) BARRY PODOLSKY BOARD MEMBER	1.00 4.00	X						0.	0.	0.
(49) DAVID PRATT BOARD MEMBER	10.00 0.00	X						0.	0.	0.
(50) WENDY PRESSNER BOARD MEMBER	10.00 0.00	X						0.	0.	0.
(51) SUSAN RAHN BOARD MEMBER	10.00 0.00	X						0.	0.	0.
(52) ANDREW S. ROBINS, ESQ. CO-CHAIR, JCRC, PAST CHAIR	3.00 0.00	X						0.	0.	0.
(53) JILL ROSE CO-CHAIR, JCRC	10.00 0.00	X						0.	0.	0.
(54) MICHAEL ROSE BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(55) AMY ROSS BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(56) ROBIN RUBIN BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(57) ELLEN R. SARNOFF CHAIR	6.00 6.00	X						0.	0.	0.
(58) MARK SCHAUM BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(59) DR. DAVID SCHIMEL BOARD MEMBER	1.00 2.00	X						0.	0.	0.
(60) JANET SHERR BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(61) JOSEPH SITRICK BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(62) CAROL SMOKLER VICE CHAIR	10.00 0.00	X						0.	0.	0.
(63) ALLAN B. SOLOMON PAST CHAIR	0.00 0.00	X						0.	0.	0.
(64) ERIC STEIN VICE CHAIR, IOC	5.00 0.00	X						0.	0.	0.
(65) RABBI DAVID STEINHARDT RABBI DIRECTOR	5.00 0.00	X						0.	0.	0.
(66) TED STRUHL BOARD MEMBER	5.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

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59-1945109

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(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			
(67) RICHARD STEINBERG VICE CHAIR, JJCF	20.00 0.00	X						0.	0.	0.
(68) RICHARD STOLLS BOARD MEMBER	3.00 0.00	X						0.	0.	0.
(69) DOROTHY MEYERS WIZER BOARD MEMBER	10.00 0.00	X						0.	0.	0.
(70) LESLEY ZAFRAN PRESIDENT, DKJA	3.00 0.00	X						0.	0.	0.
(71) MARVIN ZALE PAST CHAIR	0.00 0.00	X						0.	0.	0.
(72) ETTA GROSS ZIMMERMAN VICE CHAIR, PAST CHAIR	10.00 0.00	X						0.	0.	0.
(73) RAYMOND ZIMMERMAN BOARD MEMBER	1.00 2.00	X						0.	0.	0.
(74) ALAN CORNELL BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(75) LARRY FELDMAN BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(76) MERYL GALLATIN BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(77) STUART GANSLAW BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(78) HARVEY GELLER JARC PRESIDENT	5.00 0.00	X						0.	0.	0.
(79) JON KIMMEL RRJFS PRESIDENT	5.00 0.00	X						0.	0.	0.
(80) JUDI SCHUMAN CAMPAIGN CHAIR, WP	10.00 0.00	X						0.	0.	0.
(81) ILENE WOHLLEGEMUTH BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(82) MATTHEW LEVIN CEO	30.00 10.00				X			207,682.	207,683.	45,052.
(83) MEL LOWELL COO	26.00 14.00				X			160,118.	160,117.	63,452.
(84) MARLA EGGERS EXECUTIVE VP, FRD	40.00					X		236,949.	0.	11,693.
(85) ANDREW ROSE SR. VP, COMMUNICATIONS	40.00					X		160,035.	0.	8,186.
(86) LAURIE SEMO VP, FINANCE	40.00					X		155,644.	0.	9,263.
Total to Part VII, Section A, line 1c								920,428.	367,800.	137,646.

**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	14,000,000.				
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	19,609,645.				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f			33,609,645.			
Program Service Revenue	2 a JEWISH EDUCATION COMM	Business Code	624100	1,274,318.	1,274,318.		
	b GENERAL FUND SERVICES		624100	155,623.	155,623.		
	c JEWISH COMMUNITY FDN.		624100	127,532.	127,532.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			1,557,473.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			517,332.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		(i) Real	(ii) Personal				
b Less rental expenses							
c Rental income or (loss)							
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
b Less cost or other basis and sales expenses							
c Gain or (loss)							
d Net gain or (loss)				230,732.			230,732.
8 a 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							
9 a Gross income from gaming activities. See Part IV, line 19		a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances		a					
b Less cost of goods sold		b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
11 a MISCELLANEOUS INCOME		624100	578,273.	578,273.			
b ADVERTISING INCOME		624100	25,150.	25,150.			
c RAFFLE INCOME		624100	15,176.	15,176.			
d All other revenue							
e Total. Add lines 11a-11d			618,599.				
12 Total revenue. See instructions.			36,533,781.	2,176,072.	0.	748,064.	

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**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

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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).

Check if Schedule O contains a response or note to any line 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	8,598,879.	8,598,879.		
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 accruals and contributions (include section 401(k) and 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 services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
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 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SEE SCHEDULE ATTACHED	9,802,103.	7,697,718.	426,314.	1,678,071.
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	18,400,982.	16,296,597.	426,314.	1,678,071.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	6,326,557.	1	13,073,875.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	4,191,917.	3	3,813,674.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net	321,133.	7	1,157,103.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,189,366.	9	1,336,761.
	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	64,479,139.	12	81,451,443.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	36,445,704.	15	27,060,187.
16 Total assets. Add lines 1 through 15 (must equal line 34)	112,953,816.	16	127,893,043.	
Liabilities	17 Accounts payable and accrued expenses	3,490,765.	17	1,425,511.
	18 Grants payable	4,820,793.	18	4,974,444.
	19 Deferred revenue	665,147.	19	1,410,698.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other 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	38,817,905.	25	31,573,938.
	26 Total liabilities. Add lines 17 through 25	47,794,610.	26	39,384,591.
	Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets		44,417,619.	27	62,668,871.
28 Temporarily restricted net assets		11,899,806.	28	15,255,231.
29 Permanently restricted net assets		8,841,781.	29	10,584,350.
Organizations that do not follow SFAS 117 (ASC 958), 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		65,159,206.	33	88,508,452.
34 Total liabilities and net assets/fund balances		112,953,816.	34	127,893,043.

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**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	36,533,781.
2	Total expenses (must equal Part IX, column (A), line 25)	2	18,400,982.
3	Revenue less expenses. Subtract line 2 from line 1	3	18,132,799.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	65,159,206.
5	Net unrealized gains (losses) on investments	5	5,450,212.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	<233,765.>
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	88,508,452.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

☒

1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		Yes	No
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	X	
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		X
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		

Form **990** (2013)

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

OMB No. 1545-0047

2013

Open to Public Inspection

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Employer identification number	59-1945109
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Part I	Reason for Public Charity Status (All organizations must complete this part) See instructions
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The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

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

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

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

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

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

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

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

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

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

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

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Non-functionally integrated

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

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

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

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

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

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

[illegible]

Schedule A (Form 990 or 990-EZ) 2013

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	15,852,717.	21,774,571.	19,834,960.	16,460,266.	33,609,645.	107,532,159.
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	15,852,717.	21,774,571.	19,834,960.	16,460,266.	33,609,645.	107,532,159.
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						107,532,159.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	15,852,717.	21,774,571.	19,834,960.	16,460,266.	33,609,645.	107,532,159.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	451,533.	492,932.	534,983.	626,946.	517,332.	2,623,726.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	385,612.	774,158.	1,281,518.	1,077,335.	618,599.	4,137,222.
11 Total support. Add lines 7 through 10						114,293,107.
12 Gross receipts from related activities, etc. (see instructions)					12	5,435,154.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	94.08 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	93.17 %
16a 33 1/3% support test - 2013. 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 - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐		
17a 10% -facts-and-circumstances test - 2013. 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 - 2012. 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 ► ☐		

Schedule A (Form 990 or 990-EZ) 2013

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. 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 - 2012. 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 ► ☐

Also complete this part for any additional information. (See instructions).

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

OMB No 1545-0047

2013Open to Public
Inspection▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990Name 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	200	
2 Aggregate contributions to (during year)	1,402,992.	
3 Aggregate grants from (during year)	<2,634,085.>	
4 Aggregate value at end of year	15,441,381.	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☒ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☒ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

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

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

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

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

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

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

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

(check all that apply):

a ☐ Public exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other _____c ☐ Preservation for future generations

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

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 XIII and complete the following table

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes☐ Nob If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**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	24,428,418.	42,663,040.	50,353,791.	39,471,905.	37,946,978.
b Contributions	2,756,775.	3,973,112.	7,870,337.	8,843,631.	3,522,762.
c Net investment earnings, gains, and losses	3,556,035.	4,690,262.	326,395.	5,242,356.	<121,801.>
d Grants or scholarships					
e Other expenditures for facilities and programs	1,463,089.	26,897,996.	15,887,483.	3,204,101.	1,876,034.
f Administrative expenses					
g End of year balance	29,278,139.	24,428,418.	42,663,040.	50,353,791.	39,471,905.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ .00 %b Permanent endowment ☒ 64.73 %c Temporarily restricted endowment ☒ 35.27 %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

(i) unrelated organizations

(ii) related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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 through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

0.

Schedule D (Form 990) 2013

**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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		
(3) Other		
(A) ALTERNATIVE INVESTMENTS	709,159.	END-OF-YEAR MARKET VALUE
(B) CERTIFICATES OF DEPOSIT	1,105,268.	END-OF-YEAR MARKET VALUE
(C) CORPORATE BONDS	1,810,638.	END-OF-YEAR MARKET VALUE
(D) EQUITIES	3,347,396.	END-OF-YEAR MARKET VALUE
(E) ISRAEL BONDS	3,135,850.	END-OF-YEAR MARKET VALUE
(F) JFMC INVESTMENT PORTFOLIO	66,076,784.	END-OF-YEAR MARKET VALUE
(G) MONEY MARKET FUNDS	1,478,601.	END-OF-YEAR MARKET VALUE
(H) MUTUAL FUNDS	2,788,346.	END-OF-YEAR MARKET VALUE
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	81,451,443.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DUE FROM FTS	292,481.
(2) DUE FROM FACILITIES	24,736,697.
(3) DUE FROM CCRC OPERATIONS CORP	2,000,000.
(4) DUE FROM CCRC OPERATIONS CORP VIA CCRC DEVELOPMENT LLC	31,009.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	27,060,187.

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LIABILITY UNDER UNITRUST	
(3) AGREEMENTS	3,158,082.
(4) DUE TO COMMUNITY PARTNERSHIP	
(5) ENTITIES	15,004,510.
(6) BOND PAYABLE	5,720,000.
(7) DUE TO OTHER ENTITIES	4,456,749.
(8) INTEREST RATE SWAP LIABILITY	1,045,450.
(9) CAPITAL IMPROVEMENT LOAN PAYABLE	2,189,147.
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	31,573,938.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	31,211,491.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	5,450,212.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	3,227,498.
e	Add lines 2a through 2d	2e	8,677,710.
3	Subtract line 2e from line 1	3	22,533,781.
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 XIII)	4b	14,000,000.
c	Add lines 4a and 4b	4c	14,000,000.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	36,533,781.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	25,538,152.
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 XIII.)	2d	7,137,170.
e	Add lines 2a through 2d	2e	7,137,170.
3	Subtract line 2e from line 1	3	18,400,982.
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 XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	18,400,982.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

EXPLANATION: THE ENDOWMENT FUNDS ARE USED TO ACHIEVE THE ORGANIZATION'S EXEMPT PURPOSE. PLEASE NOTE THAT IN PRIOR YEARS, THE AUDITED FINANCIALS COMBINED THE DONOR ADVISED FUND BALANCES AND THE ENDOWMENT FUND BALANCES, THE COMBINED TOTALS OF THESE AMOUNTS WERE BEING INCLUDED ON SCHEDULE D, PART V. THE CURRENT YEAR'S AUDITED FINANCIAL STATEMENTS CORRECTED THIS PRESENTATION. THEREFORE, INCLUDED IN THE PRIOR YEAR COLUMN IS A CORRECTING ADJUSTMENT OF \$22,979,215 WHICH CORRECTS THE PRIOR YEAR ENDING BALANCE TO THE CURRENT YEAR CORRECTED BALANCE. THIS CORRECTING ADJUSTMENT IS INCLUDED WITH OTHER EXPENDITURES FOR PRESENTATION PURPOSES.

PART X, LINE 2:332054
09-25-13

Part XIII Supplemental Information (continued)

EXPLANATION: ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA 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, 2014, 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 2D - OTHER ADJUSTMENTS:

AMOUNTS INCLUDED ON SEPARATE FILINGS OF FORM 990 - JEWISH

COMMUNITY FACILITI 2,542,393.

AMOUNTS INCLUDED ON SEPARATE FILINGS OF FORM 990 -

FEDERATION TRANSPORTATION 648,890.

AMOUNTS INCLUDED ON SEPARATE FILINGS OF FORM 990 -

FEDERATION CCRC OPERATION 36,215.

TOTAL TO SCHEDULE D, PART XI, LINE 2D 3,227,498.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

CONTRIBUTION INCOME ELIMINATED IN CONSOLIDATED FINANCIAL
STATEMENTS

14,000,000.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

AMOUNTS INCLUDED ON SEPARATE FILINGS OF FORM 990 - JEWISH

COMMUNITY FACILITI 5,622,053.

CHANGE IN VALUE OF INTEREST RATE SWAP 233,765.

JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.

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Part XIII Supplemental Information (continued)

AMOUNTS INCLUDED ON SEPARATE FILINGS OF FORM 990 -

FEDERATION TRANSPORTATION 677,570.

AMOUNTS INCLUDED ON SEPARATE FILINGS OF FORM 990 -

FEDERATION CCRC OPERATION 603,782.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 7,137,170.

Blank lines for supplemental information.

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

2013

Open to Public
Inspection

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

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. Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VARIOUS GRANTS & ALLOCATIONS - AVAILABLE UPON REQUEST - 9901 DONNA KLEIN BLVD. - BOCA RATON, FL 33428	APPLIED FOR		3,099,265.	0.	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)	1,784,000.	0.	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
ADOLPH & ROSE LEVIS JEWISH COMMUNITY CENTER, INC. - 9801 DONNA KLEIN BLVD - BOCA RATON, FL 33428	65-1127438	501(C)(3)	1,097,649.	0.	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
JEWISH ASSOCIATION FOR RESIDENTIAL CARE, INC. - 21160 95TH AVE SOUTH - BOCA RATON, FL 33428	65-1131701	501(C)(3)	388,698.	0.	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
RUTH RALES JEWISH FAMILY SERVICE, INC. - 21300 RUTH & BARON COLEMAN BLVD. - BOCA RATON, FL 33428	65-1115689	501(C)(3)	942,025.	0.	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)	731,488.	0.	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.**

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

Schedule I (Form 990) (2013)

JEWISH FEDERATION OF SOUTH PALM

Schedule I (Form 990) **BEACH COUNTY, INC.**

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Page 1

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
B'NAI B'RITH YOUTH ORGANIZATION 5850 PINE ISLAND RD DAVIE, FL 33328	31-1794932	501(C)(3)	4,000.	0.	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
BIRTHRIGHT ISRAEL NORTH AMERICA, INC. - 33 EAST 33RD STREET - NEW YORK, NY 10016	13-3931912	501(C)(3)	20,000.	0.	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
THE WEINBAUM YESHIVA HIGH SCHOOL, INC. - 7902 MONTOYA CIRCLE - BOCA RATON, FL 33433	65-0781573	501(C)(3)	137,577.	0.	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)	202,925.	0.	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
TORAH ACADEMY OF BOCA RATON, INC 447 NW SPANISH RIVER BLVD BOCA RATON, FL 33431	65-0788118	501(C)(3)	181,252.	0.	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)	10,000.	0.	BOOK		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.

Schedule I (Form 990)

JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.

59-1945109

Page 2

Schedule I (Form 990) (2013)

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

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

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE I, PART IV

EXPLANATION: 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.

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" on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

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

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990,
Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification 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 on line 1a are checked, did the organization follow a written policy regarding payment or
reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,
trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's
CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to
establish compensation of the CEO/Executive Director, but explain in Part III

- | | |
|--|---|
| ☒ 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?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation
contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation
contingent on the net earnings of

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments
not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the
initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2013

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

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Supplemental information area with multiple horizontal lines for text entry.

Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

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

► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

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

[illegible]

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

▶ \$ _____
▶ \$ _____

Part II	Loans to and/or From Interested Persons.
----------------	---

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

[illegible]

Total	▶ \$
--------------	-------------

Part III	Grants or Assistance Benefiting Interested Persons.
-----------------	--

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

[illegible]

JEWISH FEDERATION OF SOUTH PALM

Schedule L (Form 990 or 990-EZ) 2013 BEACH COUNTY, INC.

59-1945109 Page 2

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
ALBERT GORTZ - JEWISH FEDE	PROSKAUER ROSE LLP	39,921.	LEGAL SERVI		X
DAVID PRATT - JEWISH FEDER	PROSKAUER ROSE LLP	39,922.	LEGAL SERVI		X
STEVEN A. MENDELSON - JEW	GREENBERG TRAUIG,	4,933.	LEGAL SERVI		X

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:**(A) NAME OF INTERESTED PERSON:**

ALBERT GORTZ - JEWISH FEDERATION BOARD MEMBER AND ASSISTANT SECRETARY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

PROSKAUER ROSE LLP PARTNER

(C) AMOUNT OF TRANSACTION \$ 39,921.**(D) DESCRIPTION OF TRANSACTION: LEGAL SERVICES PROVIDED****(E) SHARING OF ORGANIZATION REVENUES? = NO****(A) NAME OF PERSON: DAVID PRATT - JEWISH FEDERATION BOARD MEMBER****(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:**

PROSKAUER ROSE LLP MANAGING DIRECTOR

(C) AMOUNT OF TRANSACTION \$ 39,922.**(D) DESCRIPTION OF TRANSACTION: LEGAL SERVICES PROVIDED****(E) SHARING OF ORGANIZATION REVENUES? = NO****(A) NAME OF INTERESTED PERSON:**

STEVEN A. MENDELSON - JEWISH FEDERATION BOARD MEMBER

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

GREENBERG TRAUIG, LLP

JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.

Schedule L (Form 990 or 990-EZ)

59-1945109 Page 2

Part V Supplemental Information

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

(C) AMOUNT OF TRANSACTION \$ 4,933.

(D) DESCRIPTION OF TRANSACTION: LEGAL SERVICES PROVIDED

(E) SHARING OF ORGANIZATION REVENUES? = NO

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

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▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

Name of the organization

JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.

Employer identification number
59-1945109

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

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

EXPENSES \$ 7,697,718. INCLUDING GRANTS OF \$ 0. REVENUE \$ 2,172,023.

GRANTS AND ALLOCATIONS TO OTHER NOT-FOR-PROFIT BENEFICIARIES.

EXPENSES \$ 826,113. INCLUDING GRANTS OF \$ 826,113. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 2:

EXPLANATION: ALBERT GORTZ, JEWISH FEDERATION BOARD MEMBER AND ASSISTANT
SECRETARY, AND DAVID PRATT, JEWISH FEDERATION BOARD MEMBER, ARE BOTH
EMPLOYED AT PROSKAUER ROSE LLP, ATTORNEYS AT LAW. IN ADDITION, STEVEN A.
MENDELSON, JEWISH FEDERATION BOARD MEMBER IS EMPLOYED AT GREENBERG TRAURIG
LLP, ATTORNEYS AT LAW.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: 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:

EXPLANATION: 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:

EXPLANATION: THE FORM 990 IS REVIEWED BY JEFFREY ISERSON, CHIEF FINANCIAL

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

Schedule O (Form 990 or 990-EZ) (2013)

332211
09-04-13

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

Employer identification number
59-1945109

OFFICER. IT IS THEN VETTED BY THE COO, WHO ALSO SIGNS THE RETURN.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: 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:

EXPLANATION: 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:

EXPLANATION: THESE DOCUMENTS WILL BE FURNISHED UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF INTEREST RATE SWAP -233,765.

FORM 990, PAGE 12, PART XII, QUESTION 2C

EXPLANATION: NO CHANGE IN PROCESS FROM THE PRIOR YEAR NOTED.

FORM 990, SCHEDULE F, PART II

EXPLANATION: SEE SUPPLEMENTAL INFORMATION FOR SCHEDULE I, WHICH
PERTAINS TO SCHEDULE F REPORTING

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

Employer identification number
59-1945109

FORM 990, PAGE 2, PART III, LINES 4D AND 4E AND PAGE 10, PART IX, LINE 24A

EXPLANATION: AMENDED RETURN

THE RETURN IS BEING AMENDED TO CORRECTLY ALLOCATE THE CLASSIFICATION OF
THE FUNCTIONAL EXPENSES. THIS CORRECTS THE ALLOCATION AS REPORTED ON
THE RETURN AS ORIGINALLY FILED.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

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

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2013

Open to Public
Inspection

Employer identification number
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Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33

(a) Name, address, and EIN (if applicable) 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
FEDERATION CCRC DEVELOPMENT LLC - 27-2015285 9901 DONNA KLEIN BLVD. BOCA RATON, FL 33428-1788	PROVIDE A PLANNED CONTINUING CARE RETIREMENT COMMUNITY	FLORIDA	1,231.	31,436.	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 entity?	
						Yes	No
JEWISH COMMUNITY FACILITIES CORPORATION - 65-0446896, 9901 DONNA KLEIN BLVD., BOCA RATON, FL 33428-1788	HOLD TITLE TO, COLLECT INCOME FROM AND MANAGE REAL PROPERTY	FLORIDA	501(C)(2)				X
FEDERATION TRANSPORTATION SERVICES, INC. - 65-0409644, 9901 DONNA KLEIN BLVD., BOCA RATON, FL 33428-1788	PROVIDE TRANSPORTATION AND RELATED SERVICES	FLORIDA	501(C)(3)	170(B)(1)(A)			X
FEDERATION CCRC OPERATIONS CORP - 27-2296079 9901 DONNA KLEIN BLVD. BOCA RATON, FL 33428-1788	PROVIDE A CONTINUING CARE RETIREMENT COMMUNITY	FLORIDA	501(C)(3)	170(B)(1)(A)	FEDERATION CCRC DEVELOPMENT, LLC		X
FEDERATION CCRC PROPERTY CORP - 27-2296133 9901 DONNA KLEIN BLVD. BOCA RATON, FL 33428-1788	PROVIDE A CONTINUING CARE RETIREMENT COMMUNITY	FLORIDA	501(C)(3)	170(B)(1)(A)	FEDERATION CCRC DEVELOPMENT, LLC		X

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

Schedule R (Form 990) 2013

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

[illegible]

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.

[illegible]

**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

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

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

1 During the tax year, did the organization 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 or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) FEDERATION TRANSPORTATION SERVICES, INC.	D	292,481.	CASH VALUE
(2) JEWISH COMMUNITY FACILITIES CORPORATION	D	24,314,645.	CASH VALUE
(3) JEWISH COMMUNITY FACILITIES CORPORATION	O	422,052.	CASH VALUE
(4) JEWISH COMMUNITY FACILITIES CORPORATION	P	144,063.	CASH VALUE
(5) FEDERATION TRANSPORTATION SERVICES, INC.	P	11,248.	CASH VALUE
(6) JEWISH COMMUNITY FACILITIES CORPORATION	L	0.	NO VALUE

**JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.**

59-1945109

Schedule R (Form 990)

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(7) JEWISH COMMUNITY FACILITIES CORPORATION	N	0	NO VALUE
(8) FEDERATION TRANSPORTATION SERVICES, INC.	L	0	NO VALUE
(9) FEDERATION TRANSPORTATION SERVICES, INC.	N	0	NO VALUE
(10) FEDERATION CCRC OPERATIONS CORP	R	2,000,000	CASH VALUE
(11) FEDERATION CCRC DEVELOPMENT LLC	R	31,009	CASH VALUE
(12) FEDERATION CCRC OPERATIONS CORP	S	14,000,000	CASH VALUE
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

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

[illegible]

Part VII	Supplemental Information
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Provide additional information for responses to questions on Schedule R (see instructions).