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efile GRAPHIC print - DO NOT PROCESS As Filed Data -Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2016

DLN: 93493130020687 OMB No 1545-0047

Interna	l Reve	of the Treasur enue Service	T Information	social security numbers on this for about Form 990 and its instructions	s is at <u>www</u>	IRS gov		0	pen to Public Inspection
A F	or th	e 2016 ca		eginning 01-01-2016 ,and end	ling 12-31	L-2016			
□ Ad	dress	ipplicable change	C Name of organization CHARLESTON JEWISH FEDERA	TION INC			D Employe 57-6000		cation number
☐ Ini	tial re al	turn	Doing business as						
☐ Am	ende	minated d return	Number and street (or P O box 176 CROGHAN SPUR ROAD SU	x if mail is not delivered to street address ITE 100	Room/sui	te	E Telephone (843) 61		
⊔ Ар	plicati	on pending	City or town, state or province, CHARLESTON, SC 29407	, country, and ZIP or foreign postal code			G Gross rece	ainte & 1	111 834
			F Name and address of prir	ncipal officer		H/2) 1			111,034
			JUDI CORSARO 176 CROGHAN SPUR ROAD CHARLESTON, SC 29407			SI	s this a group retu ubordinates? re all subordinate		□Yes ☑No
I Tax	k-exel	mpt status	✓ 501(c)(3)) ◀ (Insert no)	П 5 27	` ír	ncluded? F "No," attach a lis		Yes No
J W	ebsit	te:▶ HTT	PS //WWW JEWISHCHARLES		327		roup exemption r		•
K Forn	n of o	rganization	✓ Corporation ☐ Trust ☐	Association ☐ Other ▶		L Year of t	formation 1949	M State o	of legal domicile SC
Pa	rt I	Sumi	mary		l				
emance		THE MISSI		on or most significant activities WISH FEDERATION IS TO BUILD AN	ND SUSTAI	N JEWISH	LIFE IN CHARLE	STON, IS	SRAEL, AND
% 50.5				n discontinued its operations or dis					1.0
න් . ර	l			erning body (Part VI, line 1a) . irs of the governing body (Part VI, l				3	16 16
Tie.	l		•		•			5	11
E C	l	6	250						
A FO Check Bright Brind Bright Bright Bright Bright Bright Bright Bright Bright Bright	l							7a	3,455
	ь	Net unrel	ated business taxable income	from Form 990-T, line 34				7b	
				Prior Year		Current Year			
<u>a</u> i	8	Contribut	ions and grants (Part VIII, lin	e 1h)			1,077,08	32	1,103,541
Į,	l	-	•				18,70		7,017
č	ı		,		•		9.		1,276
	l						1,17	_	1,111,834
	_		-	(must equal Part VIII, column (A),	•	_			
	l			IX, column (A), lines 1–3) IX, column (A), line 4)			357,54	*/	381,475
رم.	l		•	ee benefits (Part IX, column (A), line			333,82	71	347,898
See	l			column (A), line 11e)	•		333,0.	+	217,030
<u>.</u>	l		raising expenses (Part IX, column (
ă	l		- ' ' '	ines 11a–11d, 11f–24e)			194,07	70	194,586
	18	Total exp	enses Add lines 13-17 (must	t equal Part IX, column (A), line 25)		885,43	38	923,959
	19	Revenue	less expenses Subtract line 1	18 from line 12			212,46	51	187,875
S &						Begin	ning of Current Ye	ar	End of Year
sets afan	20	Total asse	ets (Part X, line 16)				621,46	50	753,244
A B	l		ılıtıes (Part X, line 26)				130,28	_	129,619
ΣĒ	ı		s or fund balances Subtract I				491,17	_	623,625
Par			ature Block				,		,
knowl	edge	and belief		examined this return, including acco plete Declaration of preparer (othe					
		*****	ĸ				2017-05-09		
Sign		Signatu	ure of officer				Date		
Here	:		ORSARO CEO						
		17	r print name and title				,		
D-:			rınt/Type preparer's name RIK M GLASER CPA	Preparer's signature ERIK M GLASER CPA		ate 017-05- 1 0	Check L If Po	TN 10724565	
		- -	ırm's name ► GLASER AND CON	I MPANY LLC			self-employed Firm's EIN ► 20-5	788602	
-			irm's address ► 1040 ANNA KNAPi				Phone no (843) 84		
use	Un	ııy	MT PLEASANT, SC	294643105					
May t	he IR	S discuss		shown above? (see instructions)				✓ Y	es 🗆 No

735.271

4e

Total program service expenses ▶

Yes

Page 3

No

No

No

No

Nο

Nο

Nο

No

No

Nο

Nο

No

No

Nο

No

Nο

No

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No

No

No

Form **990** (2016)

or X as applicable

Section 501(c)(3) organizations.

Checklist of Required Schedules 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete 1

Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates

Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right

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

Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments,

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its

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

Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D. Part X 🕏

Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses

the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 🕏

If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional ঙ 뉰

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to

Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,

Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII,

Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"

Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total

permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 🛸 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX,

Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year?

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,

Did the organization receive or hold a conservation easement, including easements to preserve open space,

the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 🛸 🔒 🔒 Did the organization maintain collections of works of art, historical treasures, or other similar assets?

assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 🛸

to provide advice on the distribution or investment of amounts in such funds or accounts?

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10?

12a Did the organization obtain separate, independent audited financial statements for the tax year?

foreign organization? If "Yes," complete Schedule F, Parts II and IV

or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . .

Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States? . . .

column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

b Was the organization included in consolidated, independent audited financial statements for the tax year?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments

valued at \$100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*

assessments, or similar amounts as defined in Revenue Procedure 98-19?

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Yes

Yes

Yes

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Par	t IV Checklist of Required Schedules (continued)			
			Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		No
ь	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
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		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
Ь	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		No
26	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? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			

28a

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Yes

Yes

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Nο

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b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part

c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an

Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation

Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections

Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and

b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity

Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related

Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 197 Note.

301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I 🥦

within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI 🛸

Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N. Part I .

Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . .

officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV

Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

Par	t 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 \ldots		<u> </u>	
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable 1a	1		
Ь	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	0		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gamin (gambling) winnings to prize winners?	g 1c		
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	11		
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	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За	Yes	
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	Yes	
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, financial account in a foreign country (such as a bank account, securities account, or other financial account)?	, a 4a		No
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
		5c		
	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?			No
	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	e 6b		
7	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and servi provided to the payor?			
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to fi Form 8282?	le 7 c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	_		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
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?	7 h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	ng 8		
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
а	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	\neg		
11	Section 501(c)(12) organizations. Enter	\neg		
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	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.			
	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		
	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			
	Enter the amount of reserves on hand	_		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
ь	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
			orm 99	0 (2016

Par	t VI	Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions	" respo	nse to li	nes
		Check if Schedule O contains a response or note to any line in this Part VI			✓
Se	ction	A. Governing Body and Management			
				Yes	No
1a	Enter	the number of voting members of the governing body at the end of the tax year 1a			
	body,	re are material differences in voting rights among members of the governing or if the governing body delegated broad authority to an executive committee or ar committee, explain in Schedule O			
b	Enter	the number of voting members included in line 1a, above, who are independent 1b 16			
2		ny officer, director, trustee, or key employee have a family relationship or a business relationship with any other r, director, trustee, or key employee?	2		No
3		ne organization delegate control over management duties customarily performed by or under the direct supervision icers, directors or trustees, or key employees to a management company or other person? •	3		No
4	Did th	ne organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did th	ne organization become aware during the year of a significant diversion of the organization's assets?	5		No.
6		ne organization have members or stockholders?	6		No
		ne organization have members, stockholders, or other persons who had the power to elect or appoint one or more			
	meml	bers of the governing body?	7a		No
b		ny governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or ins other than the governing body?	7b		No
8		ne organization contemporaneously document the meetings held or written actions undertaken during the year by ollowing			
а	The g	overning body?	8 a	Yes	
b	Each	committee with authority to act on behalf of the governing body?	8 b	Yes	
9		ere any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the inzation's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No
Se	ction	B. Policies (This Section B requests information about policies not required by the Internal Revenue	e Code	2.)	
				Yes	No
10a	Did th	ne organization have local chapters, branches, or affiliates?	10a		No
b		s," did the organization have written policies and procedures governing the activities of such chapters, affiliates, iranches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has tl	he organization provided a complete copy of this Form 990 to all members of its governing body before filing the	11a	Yes	
Ь	Descr	ribe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did th	ne organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Were	officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to cts?	12b	Yes	
С		ne organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in	12c		
13		ne organization have a written whistleblower policy?	13	Yes Yes	
14 15		ne organization have a written document retention and destruction policy?	14	Yes	
15	perso	ns, comparability data, and contemporaneous substantiation of the deliberation and decision?			
		organization's CEO, Executive Director, or top management official	15a	Yes	
Ь		officers or key employees of the organization	15b	Yes	
		s" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a		ne organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a ile entity during the year?	16a		No
b	ın joir	is," did the organization follow a written policy or procedure requiring the organization to evaluate its participation it venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt			
	status	s with respect to such arrangements?	16b		
Se	ction	C. Disclosure			
17	List th	ne States with which a copy of this Form 990 is required to be filed► SC			
18		on 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) able 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		ibe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest , and financial statements available to the public during the tax year			
20	State	the name, address, and telephone number of the person who possesses the organization's books and records CORGANIZATION 176 CROGHAN SPUR ROAD CHARLESTON, SC 29407 (843) 614-6600			

Part VII

(12) ELLEN HOFFMAN

BOARD MEMBER

BOARD MEMBER

(15) HARRY NADLER

BOARD MEMBER

(17) JUDI CORSARO

CEO

(16) DEBBIE ROTHSCHILD BOARD MEMBER

(13) AARON ENGEL BOARD MEMBER

(14) MARILYN HOFFMAN

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

					sated	emp	oloyees who receive	ed more than \$100	0,000
stees or director ns	rs, ınstı	tutioi	nal t	:rust	ees, d	offic	ers, key employees	s, highest	
r any related or	ganızat	ion c	omp	ens	ated a	any o	current officer, dire	ctor, or trustee	
(B) Average hours per week (list any hours	in on on is	not e bo both ecto	t che ox, u h an or/tr	nless office	er	(D) Reportable compensation from the organization	Reportable compensation from related organizations	(F) Estimated amount of other compensation from the	
organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(W- 2/1099- MISC)	(W- 2/1099- MISC)	organization and related organizations
2 00	Х		х				0	0	0
2 00	х		х				0	0	0
2 00	x		x				0	0	0
2 00	×		х				0	0	0
2 00	х		х				0	0	0
2 00	Х		х				0	0	0
1 00	x						0	0	0
1 00	×						0	0	0
1 00	X						0	0	0
1 00	Х						0	0	0
1 00	Х						0	0	0
	a and any related or sor trustees of trustees of trustees of the stees of directors of the stees	and any related organizations or trustees that recompensation from the contents of the content	and any related organizations or trustees that receives impensation from the organization of the street organization	and any related organizations are or trustees that received, in proposed in the organization of the organization of the organization of the organization composition of the organization composition of the organization composition of the organization of the organizati	and any related organizations are or trustees that received, in the organization are organization from the organization are organization from the organization are organization from the organization are organization compens. (B) Average hours per week (list any hours for related organizations below dotted line) 200 X X X 200 X X X 200 X X X 200 X X X 100 X X X X X X X X X X X X	and any related organizations are or trustees that received, in the capa of th	and any related organizations resort rustees that received, in the capacity of the property of	re and any related organizations re or trustees that received, in the capacity as a former director impensation from the organization and any related organization stees or directors, institutional trustees, officers, key employees in the capacity and any related organization compensated any current officer, director in the capacity and in the capacity as a former director in the capacity and any related organization compensated any current officer, director than one box, unless person is both an officer and a director/trustee). CO	responsibility of the compensation from the organization and any related organizations stees or directors, institutional trustees, officers, key employees, highest inside organization compensated any current officer, director, or trustee (B) Average hours per week (list any hours for related organizations is both an officer and a director/trustee) organizations below dotted line) Position (do not check more than one box, unless pand director/trustee) organizations below dotted line) The design of trustees of the institutional trustees, officers, key employees, highest (B) Average hours per week (list any hours for related organization (do not check more than one box, unless per week (list any hours for related organizations) The design of trustees of the more than one box, unless pand of the compensation from the organizations (W-2/1099-MISC) (B) (B) (B) (E) (E) (E) (Reportable compensation from related organizations (W-2/1099-MISC) (W-2/1099-MISC) MISC) (W-2/1099-MISC) (W-2/1099-MISC)

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Form 990 (2016) Page 8 Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued) (B) (D) (C)

(A) Name and Title	(B) Average hours per week (list any hours for related	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
	organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officer	key employee	Highest compensated	Former	2/1099-MI2C)	2/1099-MISC)	organization and related organizations

1b Sub-Total									
Total number of individuals (including but not limited to those listed above) who received more than \$100,000									

_ a 1	Total (add lines 1b and 1c)			
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 ▶			
			Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such			
	ındıvıdual	4		No

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 ▶			
			Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such			

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

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		
	ındıvıdual	4	No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	No
Se	ection B. Independent Contractors		
1	Complete this table for your five highest compensated independent contractors that received more than \$100,000 of con-	mnoncati	<u></u>

	Individual	4		No			
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5		No			
S	ection 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						

	services rendered to the organization? If "Yes," complete Schedule J for such person		5	No			
Se	ection 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) ensation			

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							

Form 990 (2016)

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 ▶

Part	VΙ	Statement of	Revenue									rage 3
				a respo	onse or note to an	y line in t	hıs Part VII	ı				\square
							(A) revenue	Rel e> fu	(B) ated or cempt nction	Unre bus	C) elated iness enue	(D) Revenue excluded from tax under sections
	1:	a Federated campaig	ns	1a				re	venue			512-514
ons, Gifts, Grants Similar Amounts		b Membership dues		1b	<u> </u> 							
iral 10 u		c Fundraising events		1c	<u> </u>							
S. G Am		d Related organizatio		10 1d	<u> </u> 							
iii Pa		•		L	<u> </u> 							
s, (e Government grants (co		1e	<u> </u>							
ion		f All other contributions, and similar amounts n		1f	1,103,541							
Contributions, Gifts, Grants and Other Similar Amounts		above 9 Noncash contribution	ons included		, ,							
ont		ın lines 1a-1f \$		_								
	<u> </u>	n Total.Add lines 1a-1	<u> </u>		Busines		1,103,541					
TE .	2=	OUTREACH PROGRAMS			Busines	624100		3,562		,562		
4		JEWISH VOICE ADVERT:	ISING			511120		3,455		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3,45	55
٦. H			101110								·	
, V	C											
38	d	-										
Jran	f	All other program se	rvice revenue	!								
Program Service Revenue		Total.Add lines 2a-2f				7,017						
_		Investment income (iii			unterest and other	,]		1		1		
		investment income (ii similar amounts) .			interest, and other	•	1,27	'6				1,276
	4	Income from investme	ent of tax-exe	mpt b	ond proceeds	▶						
	5	Royalties				▶						
		_	(ı) Rea	I	(II) Personal							
	6a	Gross rents										
	Ł	Less rental expenses										
	•	Rental income or (loss)										
	•	Net rental income o	r (loss)									
			(ı) Securi	ties	(II) Other							
	7a	Gross amount from sales of										
		assets other										
		than inventory										
	Ŀ	Less cost or other basis and										
	,	sales expenses										
		Gain or (loss) Net gain or (loss)			<u> </u>							
		Gross income from f										_
e T		(not including \$		of								
듄		contributions reporte See Part IV, line 18		. a	}							
Zev	Ŀ	Less direct expense	s	Ь								
erl		Net income or (loss)		sing ev	ents							
Other Revenue	9a	Gross income from g		ies								
		See Part IV, line 19		а	}							
	Ŀ	Less direct expense	s	- b								
		: Net income or (loss)			les							
	10	aGross sales of invent	tory, less									
		returns and allowand	ces	_								
	ŀ	Less cost of goods s	- ald	a b								
		Net income or (loss) Miscellaneous		inveni	Business Code							
	11	la										
	Ŀ	<u> </u>										
					-							
		-										
		d All other revenue .										
		d All other revenue . • Total. Add lines 11a			•							
					•							
	12	2 Total revenue. See	Instructions	<u> </u>	· · · · ·		1,111,83	14	3,562	!	3,455	1,276 Form 990 (2016)
												Form 990 (2016)

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 (

Form 990 (2016)				Page 10
Part IX Statement of Functional Expenses Section 501(c)(3) and 501(c)(4) organizations must complete all co	lumns All other orga	nızatıons must comp	lete 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) Fundraisingexpenses
Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	310,110	310,110		
2 Grants and other assistance to domestic individuals See Part IV, line 22	71,365	71,365		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 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	322,980	213,314	29,071	80,595
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	24,918	16,457	2,243	6,218
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	4,550		4,550	
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 Schedule O)				
12 Advertising and promotion	23,560	16,111	1,082	6,367
13 Office expenses	42,787	23,894	7,750	11,143
14 Information technology				
15 Royalties				
16 Occupancy	61,087	42,019	9,534	9,534
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	9,097	5,458	1,820	1,819
23 Insurance	7,522		7,522	
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 OTHER PROGRAMS AND EVENTS	34,484	25,044		9,440

9,762

1,737

923,959

9,762

1,737

735,271

63,572

125,116

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b STAFF DEVELOPMENT

e All other expenses

25 Total functional expenses. Add lines 1 through 24e

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 \blacktriangleright \square if following SOP 98-2 (ASC 958-720)

c OUTREACH

d

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

		Beginning of year		End of year
1	Cash-non-interest-bearing	323,187	1	442,937
2	Savings and temporary cash investments	216,336	2	229,663
3	Pledges and grants receivable, net	17,092	3	72,927
4	Accounts receivable, net	51,327	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			

44,671

41,926

Assets

Liabilities

Fund Balances

Assets or 30

Net

27

28

29

31

32

33

34

5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	
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 instructions) Complete Part II of Schedule L	
7	Notes and loans receivable, net	
8	Inventories for sale or use	
9	Prepaid expenses and deferred charges	

10a 10b

10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D b Less accumulated depreciation 11 Investments—publicly traded securities .

12 13 Investments-program-related See Part IV, line 11 14 Intangible assets

Investments—other securities See Part IV, line 11 . 15 Other assets See Part IV, line 11 .

16

17 Accounts payable and accrued expenses 18 Grants payable . .

Total assets. Add lines 1 through 15 (must equal line 34) . Deferred revenue . . Tax-exempt bond liabilities . . .

19 20 21 22

Escrow or custodial account liability Complete Part IV of Schedule D 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 .

Secured mortgages and notes payable to unrelated third parties

23 Unsecured notes and loans payable to unrelated third parties Other liabilities (including federal income tax, payables to related third parties,

24 and other liabilities not included on lines 17-24) Complete Part X of Schedule D

26 Total liabilities. Add lines 17 through 25 .

Permanently restricted net assets

Total net assets or fund balances

Total liabilities and net assets/fund balances

Unrestricted net assets

complete lines 27 through 29, and lines 33 and 34. Temporarily restricted net assets

Organizations that do not follow SFAS 117 (ASC 958), check here

and complete lines 30 through 34.

Capital stock or trust principal, or current funds

Paid-in or capital surplus, or land, building or equipment fund . . .

Retained earnings, endowment, accumulated income, or other funds

Organizations that follow SFAS 117 (ASC 958), check here 🕨 🗹 and

130,288 26 225,696 27

6

8 9

10c

11 12

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22 23

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25

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29

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31

32

33

34

8.546

4.972

621,460

16,494

105.981

7.813

265.476

491,172

621,460

Page **11**

2,745

4.972

753,244

32.087

97.532

129,619

294.802

328.823

623,625

753.244

Form **990** (2016)

Form	990 (2016)				Page 12
Par	t XI Reconcilliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI	<u> </u>			
1	Total revenue (must equal Part VIII, column (A), line 12)	1		1	,111,834
2	Total expenses (must equal Part IX, column (A), line 25)	2			923,959
3	Revenue less expenses Subtract line 2 from line 1	3			187,875
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4			491,172
5	Net unrealized gains (losses) on investments	5			.,,,,,
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			-41,781
9	Other changes in net assets or fund balances (explain in Schedule O)	9			-13,641
	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10			623,625
	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				П
	Check it schedule o contains a response of note to any line in this Part AII	• •	• •	Yes	No
_					
1	Accounting method used to prepare the Form 990				
	Schedule O				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both	on a			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis				
ь	Were the organization's financial statements audited by an independent accountant?		2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both	basıs,			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis				
С	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?		2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Sche	dule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sii Audit Act and OMB Circular A-133?	ngle	3a		No

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

3b

Form **990** (2016)

Additional Data

Form 990 (2016)

Software ID:

Software Version: **EIN:** 57-6000188

Name: CHARLESTON JEWISH FEDERATION INC.

efile	e GRA	APHIC prin	1t - DO NOT PR	OCESS	As Filed Data -			DLN: 9	3493130020687
SCI	IED	ULE A	Pı	ıblic C	harity Statu	s and Pub	olic Sunn	ort	OMB No 1545-0047
(For	m 990				janization is a secti				2016
990E	(Z)				4947(a)(1) nonexe ▶ Attach to Form 9				2010
		the Treasury	► Informat		Schedule A (Form	990 or 990-EZ		ıctions is at	Open to Public Inspection
lame	of th	ue Service ne organiza	tion		<u>www.irs.go</u>	ov/form990.		Employer identific	<u> </u>
HARL	ESTON	JEWISH FEDE	RATION INC					57-6000188	
Pai					s (All organizations				
	rganız —		•		t is (For lines 1 thro	•			
1				•	ociation of churches o			(A)(i).	
2)(A)(ii). (Attach Sch	,	• • • • • • • • • • • • • • • • • • • •		
3		•	·	•	ce organization descr			•	
4		name, city,	and state		-	-		170(b)(1)(A)(iii). E	·
5			ition operated for t (iv). (Complete Pa		of a college or univer	sity owned or op	erated by a gov	ernmental unit descri	ped in section 1/U
6		A federal, s	tate, or local gover	nment or g	governmental unit de	scribed in sectio	n 170(b)(1)(<i>A</i>	۱)(v).	
7			ation that normally (O(b)(1)(A)(vi). (s support from a	governmental ι	ınıt or from the gener	al public described in
8		A communi	ty trust described i	n section	170(b)(1)(A)(vi)(Complete Part I	[)		
9					cribed in 170(b)(1) e instructions Enter t			with a land-grant coll college or university	ege or university or a
0	✓	from activit	ies related to its éx	kempt func ited busine:	tions—subject to cert ss taxable income (le	aın exceptions, a	and (2) no more	s, membership fees, a than 331/3% of its su sses acquired by the c	pport from gross
1	П		•		exclusively to test for	public safety S	ee section 509	(a)(4).	
2		more public	ly supported organ	nizations de		09(a)(1) or sec	tion 509(a)(2	s of, or to carry out th). See section 509(a	
a		Type I. A s	supporting organiza	ition operat	ted, supervised, or co	ontrolled by its si	upported organi	zation(s), typically by	
			n(s) the power to r Part IV, Sections		point or elect a majo	rity of the direct	ors or trustees o	of the supporting orga	nization You must
b		Type II. A manageme	supporting organiz	ation supei g organizat	ion vested in the sam			organization(s), by ha ge the supported orga	
С		Type III f		r ated. A su				nd functionally integra	ted with, its
d		Type III n functionally	on-functionally in integrated The or	ntegrated. ganization	. A supporting organi	zation operated i y a distribution i	in connection wi	th its supported orgar I an attentiveness req	
e		Check this	box if the organizat	tion receive	ed a written determin	ation from the IF	RS that it is a Ty	pe I, Type II, Type II	I functionally
f	Enter		or Type III non-ful of supported organ	•	ntegrated supporting	organization			
g					ported organization(s	5)			
		f supported o		i)EIN	(iii) Type of	(iv		(v)	(vi)
					organization (described on lines 1- 10 above (see instructions))	Is the organiz your governin		Amount of monetary support (see instructions)	Amount of other support (see instructions)
						Yes	No		
				+					
Γotal			tion Act Notice, s			Cat No 11285		Schedule A (Form 9	

Sch	edule A (Form 990 or 990-EZ) 2016						Page 2
P	art II Support Schedule for ((Complete only if you che III. If the organization fa	ecked the box o	n line 5, 7, 8, o	r 9 of Part I or	if the organization	on failed to quali	
	Section A. Public Support	no to quanty arr	441 1110 10010 110	tou bolom, plou	se complete i ai		
	Calendar year	(a)2012	(b) 2013	(c)2014	(d)2015	(e)2016	(f)Total
	(or fiscal year beginning in) ▶	(a)2012	(0)2013	(0)2014	(4)2013	(e)2010	(T)TOTAL
1	Gifts, grants, contributions, and membership fees received (Do not						
	include any "unusual grant ")						
2	Tax revenues levied for the						
	organization's benefit and either paid						
3	to or expended on its behalf The value of services or facilities						
3	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
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						
6	shown on line 11, column (f) Public support. Subtract line 5 from						
•	line 4						
	Section B. Total Support						
	Calendar year	(a)2012	(b) 2013	(c)2014	(d)2015	(e)2016	(f)Total
7	(or fiscal year beginning in) ► Amounts from line 4	. ,	, ,	, ,	 ``	, ,	
8	Gross income from interest.						
0	dividends, payments received on						
	securities loans, rents, royalties and						
_	Income from similar sources						
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						
11	(Explain in Part VI) Total support. Add lines 7 through						
	10						
12	Gross receipts from related activities, e	tc (see instruction	ns)			12	
13	First five years. If the Form 990 is for	the organization	's first, second, th	urd, fourth, or fifth	h tax year as a sec	tion 501(c)(3) org	anization,
	check this box and stop here					▶ [
-5	ection C. Computation of Public						
	Public support percentage for 2016 (lin	• •	_	column (f))		14	
	Public support percentage for 2015 Sch					15	
	33 1/3% support test—2016. If the			on line 13, and lir	ne 14 is 33 1/3% o		box
	and stop here. The organization qualif				,	,	▶ □
ŀ					and line 15 is 33 i	1/3% or more, chec	
_	box and stop here. The organization	qualifies as a pub	licly supported or	ganization			▶ □
17 a	10%-facts-and-circumstances test	•		-	ne 13, 16a, or 16b	o, and line 14	
	is 10% or more, and if the organization						
	in Part VI how the organization meets t	the "facts-and-circ	cumstances" test	The organization	qualifies as a publ	licly supported	_
	organization						▶ □
b	10%-facts-and-circumstances tes						
	15 is 10% or more, and if the organization Explain in Part VI how the organization						
	•	Theets the race	, and encomplant	.cs test the orga	amedion qualines	as a pasiicly	►□
10	supported organization Private foundation. If the organization	in did not check a	box on line 13-1	6a. 16b. 17a or 1	17b, check this box	x and see	▶ ⊔
10	instructions	sia not check a	22X 311 IIIIC 13, 1	, 100, 1/0, 01 1	, encer and box		▶□
	mad actions				Schodu	le A (Form 990 o	r 990-F7\ 2016

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

	(Complete only if you o						r Part II. If
	the organization fails to ection A. Public Support	o quality under t	ne tests listed	below, please co	omplete Part II.)	
31	Calendar year					T	
	(or fiscal year beginning in) ▶	(a)2012	(b) 2013	(c)2014	(d)2015	(e)2016	(f)Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	946,987	1,010,942	967,244	1,045,082	1,103,541	5,073,79
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	31,766	20,408	33,942	19,883	3,562	109,56
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	978,753	1,031,350	1,001,186	1,064,965	1,107,103	5,183,35
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
	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						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6)						5,183,35
S	ection B. Total Support						
_	Calendar year (or fiscal year beginning in) ▶	(a)2012	(b) 2013	(c)2014	(d)2015	(e)2016	(f)Total
9	Amounts from line 6 Gross income from interest,	978,753	1,031,350	1,001,186	1,064,965	1,107,103	5,183,35
10a	dividends, payments received on securities loans, rents, royalties and income from similar sources	571	291	342	933	1,276	3,41
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
C	Add lines 10a and 10b	571	291	342	933	1,276	3,41
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 VI)						
13	Total support. (Add lines 9, 10c, 11, and 12)	979,324	1,031,641	1,001,528	1,065,898	1,108,379	5,186,77

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 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) 15 Public support percentage from 2015 Schedule A, Part III, line 15 16 Section D. Computation of Investment Income Percentage Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) 17

15

99 930 %

16

17

99 830 %

18

Investment income percentage from 2015 Schedule A, Part III, line 17

0 %

0 %

19a 331/3% support tests—2016. 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—2015. 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

20

not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

Schedule A (Form 990 or 990-EZ) 2016

5a

6

7

8

10a

supervised by or in connection with its supported organizations

organization's supported organizations? If "Yes," provide detail in Part VI.

substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)

which the supporting organization also had an interest? If "Yes," provide detail in Part VI.

amendment to the organizing document)

complete Part I of Schedule L (Form 990 or 990-EZ)

the organization had excess business holdings)

organization had an interest? If "Yes," provide detail in Part VI.

organization's organizing document?

provide detail in Part VI.

answer line 10b below

Part I, complete Sections A and C If you checked 12c of Part I, complete Sections A, D, and E If you checked 12d of Part I, complete Sections A and D, and complete Part V) Section A. All Supporting Organizations

Page 4

4b

4c

5a

5b

5c

6

7

8

9a

9b

9с

10a

10b

Schedule A (Form 990 or 990-EZ) 2016

			res	NO
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose,			
	describe the designation If historic and continuing relationship, explain	1		

If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose,	1	
describe the designation If historic and continuing relationship, explain	1	
Did the organization have any supported organization that does not have an IRS determination of status under section 509 (a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described		
in section $509(a)(1)$ or (2)	2	

	The describe in that the supported organizations are designated in designated by class or purpose,		i .
	describe the designation If historic and continuing relationship, explain	1	
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509 (a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described		
	ın section 509(a)(1) or (2)	2	
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c)		
	below	3a	

3а	Did the organization have a supported organization described in section $501(c)(4)$, (5) , or (6) ? If "Yes," answer (b) and (c)		
	below	3a	
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the		
	determination	3b	
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes?		
	If "Yes," explain in Part VI what controls the organization put in place to ensure such use		
_	the state of the s		

b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the				
	determination	3b			
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes?				
	If "Yes," explain in Part VI what controls the organization put in place to ensure such use				
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you				
	checked 12a or 12b ın Part I, answer (b) and (c) below				
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported				
	organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or	4h			

Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support

Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable) Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by

Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the

than (1) its supported organizations. (11) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (III) other supporting organizations that also support or benefit one or more of the filing

Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other

Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a

Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes,"

Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes,"

Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting

Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in

Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding

Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether

certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes,"

to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes

Substitutions only. Was the substitution the result of an event beyond the organization's control?

Par	Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the			
	governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI	11c		
Se	ction B. Type I Supporting Organizations			
	ction by Type a supporting organizations		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Par VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the	t		
	organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting			
	organization	2		
Se	ction C. Type II Supporting Organizations			
	ction c. Type 11 Supporting Organizations		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s)	f		
		1		
Se	ction D. All Type III Supporting Organizations			
	// 11 2 2		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	e		
		1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s)			
_		2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard			
<u>Se</u> 1	ction E. Type III Functionally-Integrated Supporting Organizations	<u></u>		
т а	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction and the organization satisfied the Activities Test Complete line 2 below	tions)		
b	The organization is the parent of each of its supported organizations. Complete line 3 below			
С	The organization supported a governmental entity Describe in Part VI how you supported a government entity (se	e ınstru	ctions))
2	Activities Test Answer (a) and (b) below.		Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of the activities.	22		
h	substantially all of its activities Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the	2a		
U	organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement	2b		
3	Parent of Supported Organizations Answer (a) and (b) below.			
	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI</i> .	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its				
	supported organizations? If "Yes," describe in Part VI. the role played by the organization in this regard	3b		

4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
	Section B - Minimum Asset Amount		(A) Prior Year	` '
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
_	Average monthly value of securities	1a		
d	Average monthly value of securities	14		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
e	Discount claimed for blockage or other factors			

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a Average monthly value of securities	1a		
b Average monthly cash balances	1 b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI)			
2 Acquisition indebtedness applicable to non-exempt use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
Net value of non-evempt-use assets (subtract line 4 from line 3)	5		

_	tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1 b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
е	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
	Section C - Distributable Amount		Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	

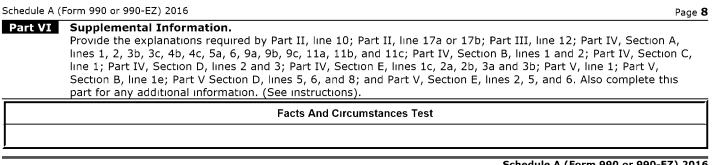
Enter greater of line 2 or line 3 4 5 Income tax imposed in prior year Distributable Amount. Subtract line 5 from line 4, unless subject to emergency 6 temporary reduction (see instructions)

Schedule A (Form 990 or 990-EZ) (2016)

(If amount greater than zero, see instructions) Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than

Excess distributions carryover to 2017. Add lines

zero, see instructions)



SCHEDULE D

(Form 990)

Department of the Treasury

Internal Revenue Service

DLN: 93493130020687 OMB No 1545-0047

Supplemental Financial Statements

➤ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

➤ Attach to Form 990.

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

Open to Public Inspection

	me of the organization ARLESTON JEWISH FEDERATION INC			Employer Identi	ification num	ber
				57-6000188		
Pā	Organizations Maintaining Donor Complete if the organization answere			or Accounts.		
	complete if the organization answers	(a) Donor advised fu	•	(b)Funds and ot	her accounts	
1	Total number at end of year			(-)		
2	Aggregate value of contributions to (during year)					
3	Aggregate value of grants from (during year)					
4	Aggregate value at end of year					
5	Did the organization inform all donors and donor funds are the organization's property, subject to t			advised	☐ Yes	 □ No
6	Did the organization inform all grantees, donors, used only for charitable purposes and not for the conferring impermissible private benefit?	and donor advisors in writing benefit of the donor or dono	g that grant funds ca r advisor, or for any	n be other purpose	☐ Yes	□ No
Pa	rt III Conservation Easements. Complet	e if the organization ansv	wered "Yes" on Fo	rm 990, Part IV, lıı	ne 7.	
1	Purpose(s) of conservation easements held by the	organization (check all that	: apply) -			
	Preservation of land for public use (e g , rec	reation or education) L	Preservation of a	an historically importa	ant land area	
	Protection of natural habitat		Preservation of a	a certified historic stru	ucture	
	Preservation of open space					
2	Complete lines 2a through 2d if the organization be easement on the last day of the tax year	neld a qualified conservation	contribution in the f		n he End of the	Year
а	Total number of conservation easements			2a		
b	Total acreage restricted by conservation easemen	ts		2b		
c	Number of conservation easements on a certified		` '	2c		
d	Number of conservation easements included in (c) structure listed in the National Register	acquired after 8/17/06, and	d not on a historic	2d		
3	Number of conservation easements modified, trar tax year ▶	nsferred, released, extinguisl	ned, or terminated b	y the organization du	ring the	
4	Number of states where property subject to conse	ervation easement is located	>			
5	Does the organization have a written policy regar and enforcement of the conservation easements i		, inspection, handlin	-] Yes □ I	No
6	Staff and volunteer hours devoted to monitoring, •	inspecting, handling of viola	tions, and enforcing	conservation easeme	nts during the	year
7	Amount of expenses incurred in monitoring, insper	ecting, handling of violations	and enforcing cons	ervation easements d	uring the year	
8	Does each conservation easement reported on lin	e 2(d) above satisfy the req	urements of section	170(h)(4)(B)(ı)		
	and section 170(h)(4)(B)(ii)?				Yes 🗌 I	No
9	In Part XIII, describe how the organization report balance sheet, and include, if applicable, the text the organization's accounting for conservation eas	of the footnote to the organ				
Pai	Organizations Maintaining Collect Complete if the organization answere			ther Similar Asse	ts.	
1a	If the organization elected, as permitted under SF art, historical treasures, or other similar assets he provide, in Part XIII, the text of the footnote to it	eld for public exhibition, educ	ation, or research in	n furtherance of public		of
b	If the organization elected, as permitted under SF historical treasures, or other similar assets held fo following amounts relating to these items					
(i) Revenue included on Form 990, Part VIII, line 1			▶ \$		
C	i)Assets included in Form 990, Part X			> \$		
2	If the organization received or held works of art, following amounts required to be reported under			nancial gain, provide f	the	_
а	Revenue included on Form 990, Part VIII, line 1			▶ \$		
b	Assets included in Form 990, Part X			> \$		
For	Paperwork Reduction Act Notice, see the Instr	uctions for Form 990.	Cat N	o 52283D Schedu	ıle D (Form 9	90) 2016

Page 2

3		; the organization's acq s (check all that apply)	quisition, accessio	n, and other	records,	check a	any of	the fo	llowing t	hat are a	significant	use of its	collection	
а		Public exhibition				d		Loan	or excha	ange prog	grams			
b		Scholarly research				е		Othe	r					
c		Preservation for future	e generations											
4	Provid	de a description of the	_	lections and	explain l	now the	y furtl	her the	e organiz	ation's e	xempt purp	ose in		
	Part >		3				,		J					
5		ig the year, did the org is to be sold to raise fui									nılar	☐ Yes	s 🗆 N	lo
Pai	t IV	Escrow and Cust Complete if the or X, line 21.			" on For	m 990 _.	, Part	IV, lı	ne 9, or	r reporte	ed an amo	ount on F	orm 990,	Part
1a		e organization an agent ded on Form 990, Part		an or other	ıntermedı	ary for	contri	bution	s or othe	er assets	not	☐ Yes	s V N	lo
ь	If "Y∈	es," explain the arrange	ement ın Part XIII	and comple	ete the fo	llowing	table		[Amount		
c		nning balance		'					İ	1c				
d	Addıt	ions during the year							Ì	1d				
e		butions during the yea	r						İ	1e				_
f		ng balance							İ	1f				_
2a	Did th	he organization include	an amount on Fo	orm 990, Par	t X, line i	21, for	escrov	or cu	ıstodıal a	ccount li	ability?	☐ Yes	s 🔽 N	— lo
b	If "Ye	es," explain the arrange											<u>. ⊔</u>	
Pa	rt V	Endowment Fun	ds. Complete if											
	D			(a)Curren	nt year	19 (d)	nor yea	r	(c)Two ye	ears back	(d)Three y	ears back	(e) Four yea	rs back
	_	ing of year balance .										\longrightarrow		
		outions										\longrightarrow		
		estment earnings, gair												
		or scholarships												
	and pr	expenditures for faciliti ograms												
		strative expenses .										\longrightarrow		
g	End of	year balance												
2		de the estimated perce	-	ent year end	l balance	(line 1g	g, colu	mn (a)) held a	s				
а	Board	d designated or quasi-e	endowment >											
b	Perm	anent endowment 🟲												
c	Temp	orarily restricted endo	wment 🟲											
	The p	ercentages on lines 2a	, 2b, and 2c shou	ld equal 100	0%									
3а		here endowment funds	not in the posses	sion of the	organızat	on that	are h	eld an	d admını	stered fo	r the		W	
	-	nization by nrelated organizations										3a	Yes	No
		elated organizations			• • •	• •	•	•					(ii)	
ь		es" on 3a(II), are the re			equired o	n Sche	 dule R	? .					b	
4		ribe in Part XIII the inte	-		•							<u> </u>		<u> </u>
Pai	rt VI	Land, Buildings,												
		Complete If the or												
	Descri	iption of property	(a) Cost or oth (investme		(b) Cost	or other	basıs (d	other)	(c)Accı	umulated c	lepreciation	(d) Book valu	е
1a	Land													
b	Buildin	gs										1		
С	Leaseh	old improvements												
		nent						43,421			41,687	1		1,734
								1,250			239	+		1,011
		lines 1a through 1e (C	Jolumn (d) must a	aual Form 9	00 Part	Y colun	nn (B)		10(c)			+		2 745

Part VII	Investments—Other Securities. Complete if the oil	rganization answere	ed 'Yes' on Form 990.	Page 3
	See Form 990, Part X, line 12. (a) Description of security or category	(b)Book		
	(including name of security)	value	(c)Method Cost or end-of-y	ear market value
	derivatives			
(A)				
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)				
	nn (b) must equal Form 990, Part X, col (B) line 12)	•		
Part VIII	Investments—Program Related. Complete if the See Form 990, Part X, line 13.	organization answe	ered 'Yes' on Form 990	, Part IV, line 11c.
	(a) Description of investment	(b) Book value	(c) Method Cost or end-of-y	of valuation ear market value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
		>		
Part IX	Other Assets. Complete if the organization answered 'Yes (a) Description	s on Form 990, Part I	V, line 11d See Form 99	(b) Book value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
Part X	omn (b) must equal Form 990, Part X, col (B) line 15) Other Liabilities. Complete if the organization answ	rered 'Yes' on Form	990, Part IV, line 11e	▶ or 11f.
1.	See Form 990, Part X, line 25. (a) Description of liability	(b) Book	value	
	income taxes			
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
	n (b) must equal Form 990, Part X, col (B) line 25)			
	or uncertain tax positions In Part XIII, provide the text of the	footnote to the organ	l nization's financial statem	ents that reports the
organization	's liability for uncertain tax positions under FIN 48 (ASC 740)	Check here if the tex	t of the footnote has bee	n provided in Part XIII 🔲

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

Explanation

Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b,

4c

5

923.959

Schedule D (Form 990) 2015

Supplemental Information

Add lines 4a and 4b .

Return Reference

5

Part XIII

Schedule D (Fo	orm 990) 2015	Page 5	
Part XIII	Supplemental Info	rmation <i>(continued)</i>	
Return Reference		Explanation	
			Schedule D (Form 990) 2016

efile GRAPHIC print - DO NOT PROCESS As Filed Data -Schedule I **Grants and Other Assistance to Organizations**, (Form 990) Governments and Individuals in the United States Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

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

Open to Public Inspection

Schedule I (Form 990) 2016

DLN: 93493130020687 OMB No 1545-0047

Attach to Form 990.

Department of the ▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990. Treasurv Internal Revenue Service Name of the organization **Employer Identification number** CHARLESTON JEWISH FEDERATION INC 57-6000188 Part I **General Information on Grants and Assistance** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and ☐ Yes **☑** No Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States Part III Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on 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 (a) Name and address of (e) Amount of non-(g) Description of (b) EIN (c) IRC section (d) Amount of cash (f) Method of valuation (h) Purpose of grant if applicable organization grant cash (book, FMV, appraisal, non-cash assistance or assistance or government other) assistance 57-0409223 501C3 60,000 **FINANCIAL** (1) ADDLESTONE HEBREW ASSISTANCE ACADEMY 1639 WALLENBURG BLVD CHARLESTON, SC 29407 57-1042419 501C3 **ENDOWMENT FUND** 80,000 THE JEWISH ENDOWMENT 635 RUTLEDGE AVENUE STE 201 CHARLESTON, SC 29403 57-0352253 501C3 26,500 **OPERATION** JEWISH COMMUNITY CENTER **ASSISTANCE** 1645 WALLENBURG BLVD CHARLESTON, SC 29407 76,251 13-1624240 501C3 **ASSISTANCE &** JEWISH FEDERATION OF **PROGRAM** NORTH AMERICA 25 BROADWAY AVENUE STE 700 NEW YORK, NY 10001 57-1094139 501C3 10,000 **PROGRAMS** JEWISH STUDIES CENTER INC THE PEARLSTINE/LIPOV CENTER FOR SOU 186 QUEEN STREET CHARLESTON, SC 29401 57-0406806 501C3 22,500 PROGRAMS & KAHAL KADOSH BETH ELOHIM CEMETARY 90 HASELL STREET CHARLESTON, SC 29401 501C3 FINANCIAL 45-5626741 12,000 CONGREGATION DOR TIKVAH ASSISTANCE 1645 RAOUL WALLENBERG **BLVD** CHARLESTON, SC 29407 17 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

Cat No 50055P

Schedule I (Form 990) 2016

Explanation

Return Reference

Additional Data

Form 990,Schedule I, Part	II, Grants and	Software ID: Software Version: EIN: Name: Other Assistance to	i: i: 57-6000188 e: CHARLESTON JEWIS				
(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
ADDLESTONE HEBREW ACADEMY 1639 WALLENBURG BLVD CHARLESTON, SC 29407	57-0409223	501C3	60,000				FINANCIAL ASSISTANCE
THE JEWISH ENDOWMENT FUND 635 RUTLEDGE AVENUE STE 201 CHARLESTON, SC 29403	57-1042419	501C3	80,000				ENDOWMENT FUND
JEWISH COMMUNITY CENTER 1645 WALLENBURG BLVD CHARLESTON, SC 29407	57-0352253	501C3	26,500				OPERATION ASSISTANCE

(a) Name and address of **(b)** EIN (c) IRC section (d) Amount of cash (e) Amount of non-(f) Method of valuation (g) Description of (h) Purpose of grant (book, FMV, appraisal, organization if applicable grant cash non-cash assistance or assistance or government assistance other) JEWISH FEDERATION OF 13-1624240 501C3 76,251 ASSISTANCE & PROGRAM NORTH AMERICA

25 BROADWAY AVENUE STE 700 NEW YORK, NY 10001					
JEWISH STUDIES CENTER INC THE PEARLSTINE/LIPOV CENTER FOR SOU	57-1094139	501C3	10,000		PROGRAMS

CEMETARY

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

90 HASELL STREET

CHARLESTON, SC 29401

(a) Name and address of (d) Amount of cash (e) Amount of non- (f) Method of valuation (h) Purpose of grant (b) EIN (c) IRC section (q) Description of organization if applicable grant cash (book, FMV, appraisal, non-cash assistance or assistance other) or government assistance

CONGREGATION DOR TIKVAH 45-5626741 501C3 12,000 FINANCIAL ASSISTANCE 1645 RAOUL WALLENBERG BLVD

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

CHARLESTON, SC 29407

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

COMMUNITY SERVICE AWARD	1	1,000		
FOOD ASSISTANCE & SUPPORT	156	4.554		

FOOD ASSISTANCE & SUPPORT	156	4,554		
HOUSING & UTILITIES SUP	145	38,472		

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

MEDICAL SUPPORT

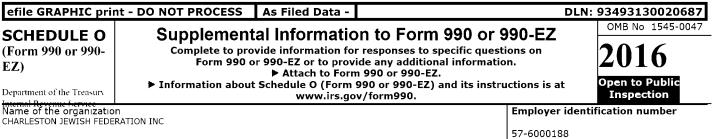
HOUSING & UTILITIES SUP	145	38,472		
TRANSPORTATION SUPPORT	39	7,662		

14,271

TRANSPORTATION SUPPORT	39	7,662		
OCULOU AD CUITO CALAD	_	4 000		

TRANSPORTATION SUPPORT	39	7,662		
SCHOLARSHIP - CAMP	1	1,000		

SCHOLARSHIP - CAMP	1	1,000		
EMERGENCY SUPPORT	13	4,406		



990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	STENGTH THROUGH COLLABORATION WITH OTHER COMMUNITIES TOWARD THIS END, THE JEWISH COMMUNI TY RELATIONS CONCIL OF GREATER CHARLESTONS MISSION IS TO EDUCATE AND ADVOCATE ON ISSUES O F VITAL IMPORTANCE TO THE ORGANIZED JEWISH COMMUNITY BASED ON CONSENSUS, CIVILITY AND AN E XPANDED COMMITMENT TO LIVING JEWISH VALUES OF SOCIAL JUSTICE BY JOINING THE LEADERS OF THE JEWISH ORGANIZATIONS OF OUR COMMUNITY, THE JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER CHARLESTON PROVIDES AN AMPLIFIED AND UNIFIED VOICE OF THE GREATER CHARLESTON JEWISH COUNDIL OF GREATER CHARLESTON PROVIDES AN AMPLIFIED AND UNIFIED VOICE OF THE GREATER CHARLESTON JEWISH COMMUNITY ON CRITICAL ISSUES IN THE PUBLIC SPHERE EDUCATION AND LOAN FUND THE JEWISH EDUCATION ALLOAN FUND (JELF) PROVIDES INTEREST-FREE LOANS TO JEWISH STUDENTS FROM GEORGIA, FLORIDA, NORTH CAROLINA, SOUTH CAROLINA, AND VIRGINIA FOR POST-SECONDARY EDUCATION (UNDERGRADUATE, GRADUATE, AND VOCATIONAL SCHOOLS) JELFS LOANS SUPPLY THE FINAL FUNDS THAT A STUDENT NEED S TO ATTEMD SCHOOL AND ARE ALSO NEED-BASED REMEMBER PROGRAM IN MOVING CEREMONIES DURING S CHEDULED MEETINGS, LOCAL CITY AND COUNTY COUNCILS ISSUE PROCLAMATIONS THAT COMMEMORATE THE HOLOCAUST IT IS CRUCIAL FOR MEMBERS OF THE JEWISH COMMUNITY TO ATTEND THE COUNCIL MEETIN S AT WHICH THE PROCLAMATION IS READ HOLOCAUST EDUCATION AND GENOCIDE AWARENESS PROGRAMS COUNTLESS STUDENTS AND EDUCATORS HAVE DISCOVERED THAT STUDYING AND TEACHING THE HOLOCAUST CAN BE A TRANSFORMATIVE LEARNING EXPERIENCE SUCH STUDY NECESSITATES DELIVING INTO THE BEHA VIOR OF INDIVIDUALS AND HOW THEY ACTED AND REACTED DURING ONE OF THE DARKEST PERIODS IN TH E HISTORY OF HUMANITY THE COMPLEX ISSUES THAT ACCOMPANY A STUDY OF THE HOLOCAUST ENCOURAGE S TUDENTS TO THIMK CRITICALLY ABOUT UNDERSTANDING THE RANGE OF HUMAN BEHAVIOR REPRESENTED BY THE CATEGORIES OF VICTIM, BYSTANDER, PERFERRATOR AND RESCUER MAKES THE HOLOCAUST ENCOURAGE S TUDENTS TO THE PROLOCAUST, BUT ALSO IN CONTEMPORARY SOCIETY THE HOLOCAUST ENS CHURCH STRUCK STUDY OF THE HOLOCAUST, BUT ALSO IN CONTEMPORA

990 Schedule O, Supplemental Information

COMMUNITY THROUGH THE JEWISH VOICE

Return

LINE 4A

Reference	
FORM 990,	OW SENT TO THE E-MAIL INBOX OF THOUSANDS OF MEMBERS OF OUR COMMUNITY THE DIGITAL FORMAT A LLOWS
PAGE 2,	US TO PROVIDE MORE TIMELY NEWS ITEMS TO THE COMMUNITY MORE OFTEN THAN THE PRINTED VE RSION WE
PART III.	ENCOURAGE MEMBERS OF THE COMMUNITY TO SHARE THEIR STORIES WITH THE GREATER CHARL ESTON JEWISH

Explanation

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4B	AND TIKKUN OLAM (REPAIR OF THE WORLD) AND TO SERVING COMMUNITY MEMBERS IN NEED WITH KAVOD (RESPECT) THE KOSHER FOOD PANTRY SERVES ALL INDIVIDUALS AND FAMILIES IN NEED, REGARDLESS OR AGE, RACE, SEX, OR RELIGION WE ARE PROUD PARTNERS WITH LOWCOUNTRY FOOD BANK, A MEMBER OF FEEDING AMERICA COUNSELING CHARLESTON JEWISH FAMILY SERVICES (CJFS) OFFERS AN ARRAY OF MENTAL HEALTH SERVICES TO ADULTS, ADOLESCENTS, AND FAMILIES IN THE LOCAL COMMUNITY THESE SERVICES ADDRESS ISSUES SUCH AS DEPRESSION, ANXIETY OR ADJUSTMENT DISORDERS, RELATIONSHIP ISSUES, STRESS MANAGEMENT, VOCATIONAL ISSUES, AND MORE THERAPISTS ARE ABLE TO PROVIDE EFFECTIVE, SHORT-TERM, SUPPORTIVE COUNSELING, WHILE MAKING REFERRALS TO AND COLLABORATING WITH OTHER HEALTHCARE PROFESSIONALS WHEN APPROPRIATE CJFS DOES NOT PROVIDE CLINICAL TREATMENT TO THOSE WITH SEVERE AND PERSISTENT MENTAL ILLNESS CLIENTS WITH CHRONIC PSYCHIATRIC ILLNESS WILL BE REFERRED TO AN ORGANIZATION WHICH PROVIDES MORE COMPREHENSIVE SERVICES INTERESTED PERSONS SHOULD CALL TO SCHEDULE AN INITIAL IN-OFFICE EVALUATION TO DETERMINE THE APPROPRIATE SERVICES NEEDED SENIOR OUTREACH INITIATIVE CHARLESTON JEWISH FAMILY SERVICES OFFERS SERVICES AND RESOURCE REFERRALS THROUGH THE SENIOR OUTREACH INITIATIVE FOR OLDER ADULTS IN GREATER CHARLESTON CJFS SEEKS TO MAINTAIN THE INDEPENDENCE AND DIGNITY OF SENIOR ADULTS, WHILE KEEPING THEM CONNECTED TO JEWISH TRADITIONS AND COMMUNITY OUR FRIENDLY STAFF PROVIDE THE FOLLOWING SERVICES TO ASSIST SENIORS AND THEIR FAMILY AND CAREGIVERS -RESOURCES AND REFERRALS TO THE APPROPRIATE LOCAL AGENCIES -COMPREHENSIVE ASSESSMENTS -ASSISTANCE IN NAVIGATING SENIOR BENEFITS -HOME AND LONG-TERM CARE VISITATIONS -FOOD DELIVERY THROUGH THE KOSHER FOOD PANTRY -WELLNESS VISITS IN ADDITION, A LICENSED MARRIAGE AND FAMILY THERAPIST IS AVAILABLE FOR CONFIDENTIAL COUNSELING FOR OLDER ADULTS OR CAREGIVERS IN OUR OFFICE

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4C	HERITAGE, AND THEREBY STRENGTHEN OUR CONNECTIONS TO THE LOCAL JEWISH COMMUNITY AND THE WORLDWIDE JEWISH COMMUNITY WE ALSO KNOW THAT ISRAELIS GET MORE INVOLVED, MORE CONNECTED, AND MORE AWARE OF THEIR JEWISH IDENTITY WHEN THEY HAVE RELATIONSHIPS WITH JEWS OUTSIDE OF ISRAEL THROUGH OUR ALLOCATIONS TO THE JEWISH AGENCY FOR ISRAEL AND THE JOINT DISTRIBUTION COMMITTEE, THE CHARLESTON JEWISH FEDERATION ANSWERS SOCIAL, CULTURAL, ECONOMIC, WELFARE AND EDUCATIONAL NEEDS ALL OVER ISRAEL OUR VISION FOR THE FUTURE IS TO CAPITALIZE ON THE RICH AND DIVERSE JEWISH FOUNDATION OF OUR COMMUNITY TO BUILD LIVING BRIDGES AND HELP CREATE MANY ENCOUNTERS, CONNECTIONS AND RELATIONSHIPS ACROSS ALL GENERATIONS AND AFFILIATIONS WE INTEND TO DEVELOP DIVERSE TRAVEL OPPORTUNITIES AND PROGRAMS BASED ON THE PLATFORM OF PARTNERSHIPS, WORKING CLOSELY WITH LOCAL ISRAELI LEADERSHIP AND GEARED TOWARD THE GOAL OF CONNECTING OUR PEOPLE INTO ONE FAMILY WITH ONE VISION FOR US ALL PARTNERSHIP 2GETHER PARTNERSHIP 2GETHER PROGRAM, CREATES A LIVING BRIDGE BETWEEN TEN SOUTHEASTERN JEWISH COMMUNITIES AND THE HADERA-EIRON REGION OF ISRAEL ISRAELI EDUCATORS WHO ARE WORKING WITH OUR LOCAL TEACHERS TO BRING ISRAELI CULTURE TO OUR CHILDREN, THE ISRAELI TEENS WHO ARE HOSTED BY OUR FAMILIES, THE YOUNG LEADERS WHO STUDY JEWISH IDENTITY TOGETHER WITH OUR YOUNG PROFESSIONALS THANKS TO THIS PARTNERSHIP, THE FUTURE OF CHARLESTONS RELATIONSHIP WITH ISRAEL IS STRONGER THAN EVER

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4D	ENGAGING THE NEXT GENERATION NAGID 360 NAGID 360, THE LEADERSHIP INSTITUTE OF THE CHARLESTON JEWISH COMMUNITY NAGID IS A HEBREW WORD MEANING "LEADER." AND IN THIS DYNAMIC GROUP EXPERIENCE, LOCAL JEWISH PROFESSIONALS, NETWORK AND DIRECTLY IMPACT THE FUTURE OF OUR GREATER CHARLESTON JEWISH COMMUNITY BY TAKING A 360 VIEW, YOU WILL EXPLORE OUR DIVERSE, VIBRANT AND GROWING CITY WITH IMPORTANT ROLE MODELS AND LEADERS ELIGIBLE CANDIDATES ARE YOUNG PROFESSIONALS (30° AND 40°S) SEEKING OPPORTUNITIES TO GROW THEIR LEADERSHIP, BUSINESS AND JEWISH COMMUNAL KNOWLEDGE AND SKILLS, WHILE MEETING LIKE-MINDED PEOPLE AND HAVING FUN BUT THAT'S NOT ALL PARTICIPATION IN THIS COHORT ALSO MEANS JOINING AN ELITE NETWORK OF MENTORS AND PEERS, GAINING ACCESS TO VIP EVENTS AND RECEIVING SUBSIDIES FOR CONVENTIONS AND TRIPS AROUND THE WORLD AND IN ISRAEL AT MONTHLY GATHERINGS FROM JANUARY - JUNE, YOU WILL MEET WITH IMPORTANT ROLE MODELS AND LEADERS IN THE LOCAL JEWISH COMMUNITY WHILE EXPLORING YOUR PASSIONS AND NAVIGATING ALL THAT OUR LOCAL JEWISH COMMUNITY HAS TO OFFER YOU BY PARTICIPATING IN A TEAM PROJECT THAT WILL MAKE A DIRECT IMPACT ON JEWISH CHARLESTON, YOU WILL LEARN THROUGH EXPERIENCE THE SKILLS NEEDED TO BECOME A POSITIVE AND CREATIVE COMMUNITY LEADER IN ADDITION, PARTICIPATING IN A TEAM PROJECT THAT WILL MAKE A DIRECT IMPACT ON JEWISH CHARLESTON, YOU WILL LEARN THROUGH EXPERIENCE THE SKILLS NEEDED TO BECOME A POSITIVE AND CREATIVE COMMUNITY LEADER IN ADDITION, PARTICIPATIS WILL RECEIVE CUSTOMIZED COMMUNICATIONS AND INVITATIONS TO COMMUNITY EVENTS AND OPPORTUNITIES LOCALLY, NATIONALLY, IN ISRAEL AND AROUND THE WORLD YOUNG ADULT DIVISION CHARLESTON'S GROWTH IS ATTRACTING YOUNG JEWS FROM AROUND THE COUNTRY, AS WELL AS NATIVES RETURNING TO THE AREA YAD PROVIDES OPPORTUNITIES TO EXPAND YOUR SOCIAL OR PROFESSIONAL NETWORK WITH OTHER 21-35 YEAR-OLDS AS WE EXPLORE CHARLESTONS VIBRANT JEWISH COMMUNITY TOGETHER YAD ENCOURAGES PARTICIPATION OF INTERFAITH COUPLES IN ALL OF OUR ACTIVITIES PJ LIBRARY THE PJ LIBRARY IS A UNIQUE PROGRAM THAT SEE

Return Explanation
Reference

FORM 990,
PAGE 6,
PART VI,
LINE 11B

THE FORM 990 IS REVIEWED BY MANAGEMENT ONCE APPROVED, IT IS PROVIDED TO THE BOARD OF DIRECTORS
COMMENT PERIOD ONCE THIS PERIOD IS COMPLETE, AND ANY COMMENTS OR QUESTIONS ARE
ADDRESSED, THE FORM 990 IS FILED

Return Explanation

FORM 990,
PAGE 6,
PART VI,
LINE 12C

Return Explanation
Reference

LINE 15A

FORM 990, PAGE 6, PART VI.

Return Explanation

LINE 15B

FORM 990, THE BOARD REVIEWS, DISCUSSED AND APPROVES THE SALARIES OF OFFICERS AND KEY EMPLOYEES (AS PAGE 6, APPLICABLE)

PART VI.

Return Explanation
Reference

FORM 990, GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON REQUEST AT THE FEDERATION'S CORPORATE OFFICE PAGE 6, PART VI, LINE 19

990 Schedule O, Supplemental Information Return Explanation Reference FORM 990, BAD DEBTS -13.641 PART XI, LINE 9

efile GRAPHIC print - DO NOT PROCESS As Filed Data -DLN: 93493130020687 OMB No 1545-0047 **SCHEDULE R Related Organizations and Unrelated Partnerships 2016** (Form 990) ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. ► Attach to Form 990. ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990. Open to Public Department of the Treasury Inspection Internal Revenue Service Name of the organization **Employer identification number** CHARLESTON JEWISH FEDERATION INC. 57-6000188 Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33. Part I **(f)** Direct controlling (a)
Name, address, and EIN (if applicable) of disregarded entity (b) Primary activity (c) Legal domicile (state (d) Total income (e) End-of-year assets or foreign country) entity

Part II Identification of Related Tax-Exempt Organization related tax-exempt organizations during the tax year.	ns Complete if the org	anızatıon answered "	'Yes" on Form 990,	Part IV, line 34 be	ecause it had one or	· more	
(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	Section (13) cor enti	512(b) ntrolled
						Yes	No
(1)THE JEWISH ENDOWMENT FUND INC 635 RUTLEDGE AVE STE 201	ENDOWMENT	SC	501C3	12A	CJF INC		No
CHARLESTON, SC 29403 57-1042419							
							
For Paperwork Reduction Act Notice, see the Instructions for Form 9	90.			1	Schedule R (Form	1 990) 20	16

(j) General o managing partner?	anaging	al or ging	ıng ow
Yes No	es No	No	7
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V, line 34			
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Schedule K (Form 990) 2016		Pa	ige 3
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		Yes	No
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	1a		No
b Gift, grant, or capital contribution to related organization(s)	1 b	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1 g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1 i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	11		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	10		No
n. Permhursement hard to related organization(s) for expenses	1n		No

i	Exchange of assets with related organization(s)	11	No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	No
ı	Performance of services or membership or fundraising solicitations for related organization(s)	11	No
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o	Sharing of paid employees with related organization(s)	10	No
p	Reimbursement paid to related organization(s) for expenses	1p	No
q	Reimbursement paid by related organization(s) for expenses	1 q	No
r	Other transfer of cash or property to related organization(s)	1r	No
s	Other transfer of cash or property from related organization(s)	1s	No
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds		
	(a) Name of related organization (b) Transaction Transaction type (a-s) (d) Amount involved Method of determining am	ount invol	ved

(1)THE JEWISH ENDOWMENT FUND 80,000

Schedule R (Form 990) 2016

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

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

was not a related organization. See instructions regarding exclusion for certain investment particles inpo													
(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	sections 512-		(e) e all partners section 501(c)(3) ganizations?	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtiona allocations?	_	(1) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)			(k) Percentage ownership
			514)	Yes	No			Yes	No		Yes	No	
	· · · · · · · · · · · · · · · · · · ·									Schedul	e R (Forn	າ 99	0) 2016

