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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2018

Open to Public Inspection

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

Do not enter social security numbers on this form as it may be made public

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

CHARLESTON JEWISH FEDERATION INC

Doing business as

Number and street (or P O box if mail is not delivered to street address)

Room/suite

176 CROGHAN SPUR ROAD SUITE 100

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

CHARLESTON, SC 29407

D Employer identification number

57-6000188

E Telephone number

(843) 614-6600

G Gross receipts \$ 898,782

F Name and address of principal officer

JUDI CORSARO

176 CROGHAN SPUR ROAD SUITE 100

CHARLESTON, SC 29407

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ◀(insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ [HTTPS //WWW.JEWISHCHARLESTON.ORG](https://www.jewishcharleston.org)

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1949

M State of legal domicile SC

Part I

Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

THE MISSION OF THE CHARLESTON JEWISH FEDERATION IS TO BUILD AND SUSTAIN JEWISH LIFE IN CHARLESTON, ISRAEL, AND AROUND THE WORLD

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

3 Number of voting members of the governing body (Part VI, line 1a)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, line 34

17

17

9

250

0

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Prior Year

Current Year

2,133,928

892,529

6,174

4,259

1,726

1,994

2,969

0

2,144,797

898,782

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ▶96,628

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

Prior Year

Current Year

1,158,120

506,778

0

400,800

436,761

0

207,524

182,974

1,766,444

1,126,513

378,353

-227,731

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

Beginning of Current Year

End of Year

1,116,713

880,406

115,415

122,104

1,001,298

758,302

Part II

Signature Block

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

Signature of officer

2019-04-11

Date

JUDI CORSARO CEO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date 2019-04-11

Check ☐ if self-employed

PTIN P00724565

Firm's name ▶ GLASER AND COMPANY LLC

Firm's EIN ▶ 20-5788602

Firm's address ▶ 149 E BAY ST SUITE 200

Phone no (843) 849-0179

CHARLESTON, SC 294013134

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2018)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission

THE MISSION OF THE CHARLESTON JEWISH FEDERATION IS TO BUILD AND SUSTAIN JEWISH LIFE IN CHARLESTON, ISRAEL, AND AROUND THE WORLD

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a	(Code)	(Expenses \$	333,400	including grants of \$	240,507)	(Revenue \$	1,350)
See Additional Data							

4b	(Code)	(Expenses \$	243,153	including grants of \$	68,248)	(Revenue \$	2,689)
See Additional Data							

4c	(Code)	(Expenses \$	197,305	including grants of \$	78,232)	(Revenue \$	220)
See Additional Data							

(Code)	(Expenses \$	119,791	including grants of \$	119,791)	(Revenue \$	
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STRENGTHENING OUR CONNECTION TO ISRAEL AND JEWISH PEOPLEHOOD ISRAEL ENGAGEMENT INITIATIVE THERE IS NO PLACE IN THE WORLD MORE MEANINGFUL FOR THE JEWISH PEOPLE THAN ISRAEL WHILE THE ANCIENT LAND OF ISRAEL HAS ALWAYS BEEN HOME TO THE JEWS, SINCE 1948, THE MODERN STATE OF ISRAEL HAS COMPLETELY TRANSFORMED WHAT IT MEANS TO BE A JEW BECAUSE OF THE STATE OF ISRAEL, JEWS HAVE A NATIONAL IDENTITY, WHEREVER THEY LIVE HERE AT THE CHARLESTON JEWISH FEDERATION WE BELIEVE THAT ISRAEL IS ONE OF THE MOST EFFECTIVE WAYS TO CONNECT NORTH AMERICAN JEWS OF ALL AGES TO THEIR 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 CHARLESTON'S RELATIONSHIP WITH ISRAEL IS STRONGER THAN EVER WORLD ORT WORLD ORT WORKS FOR THE ADVANCEMENT OF JEWS AND OTHERS THROUGH TRAINING AND EDUCATION THROUGH INTERNATIONAL COOPERATION PROGRAMS, ORT SUPPORTS NON-SECTARIAN ECONOMIC AND SOCIAL DEVELOPMENT IN UNDER-DEVELOPED PARTS OF THE WORLD BY PROVIDING VOCATIONAL TRAINING AND TECHNICAL ASSISTANCE

4d	Other program services (Describe in Schedule O)					
(Expenses \$	119,791	including grants of \$	119,791)	(Revenue \$		)

4e	Total program service expenses ▶	893,649
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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 Yes	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, 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	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b 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	

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	2
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		2a	9	2b	Yes	
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?				3a		No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O				3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?				4a		No
b If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for 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
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?				5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?				6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?				6b		
7 Organizations that may receive deductible contributions under section 170(c).						
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?				7a		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?				7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?				7c		
d If "Yes," indicate the number of Forms 8282 filed during the year				7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?				7e		
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?				7h		
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?				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						
a Initiation fees and capital contributions included on Part VIII, line 12				10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities				10b		
11 Section 501(c)(12) organizations. Enter						
a Gross income from members or shareholders				11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)				11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year				12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.						
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O				13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans				13b		
c Enter the amount of reserves on hand				13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?				14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O				14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N				15		No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O				16		No

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 17		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b Enter the number of voting members included in line 1a, above, who are independent	1b 17		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6 Did the organization have members or stockholders?	6		No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		No
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	Yes	
b Each committee with authority to act on behalf of the governing body?	8b	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records
VICKI SCHMIDT 176 CROGHAN SPUR ROAD CHARLESTON, SC 29407 (843) 614-6600

Part VII**Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STUART TESSLER PRESIDENT	2 00	X		X				0	0	0
(2) EILEEN CHEPENIK PRESIDENT EL	2 00	X		X				0	0	0
(3) AVA KLEINMAN VICE PRESIDE	2 00	X		X				0	0	0
(4) MIKE MILLS VICE PRESIDE	2 00	X		X				0	0	0
(5) ILENE TURBOW TREASURER	2 00	X		X				0	0	0
(6) HILARY RIECK SECRETARY	2 00	X		X				0	0	0
(7) AMI ABRAHAMSON BOARD MEMBER	1 00	X						0	0	0
(8) DAVID BECKMANN BOARD MEMBER	1 00	X						0	0	0
(9) DEBBIE ENGEL BOARD MEMBER	1 00	X						0	0	0
(10) ELLEN HOFFMAN BOARD MEMBER	1 00	X						0	0	0
(11) SHARON HOX BOARD MEMBER	1 00	X						0	0	0
(12) DEBBIE ROTHSCHILD BOARD MEMBER	1 00	X						0	0	0
(13) HARRY NADLER BOARD MEMBER	1 00	X						0	0	0
(14) JIMI HORNE BOARD MEMBER	1 00	X						0	0	0
(15) IJO TOPOREK BOARD MEMBER	1 00	X						0	0	0
(16) JAN PEARLSTINE BOARD MEMBER	1 00	X						0	0	0
(17) EDWARD KRONBERG BOARD MEMBER	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JUDI CORSARO CEO	40 00			X				137,000	0	12,000
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								137,000		12,000

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 **▶ 1**

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

Section B. Independent Contractors

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

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

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 VIII		Statement of Revenue				
Check if Schedule O contains a response or note to any line in this Part VIII ☐						
		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a				
	b Membership dues . . .	1b				
	c Fundraising events . . .	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	6,326			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	886,203			
	g Noncash contributions included in lines 1a - 1f \$ _____					
	h Total. Add lines 1a-1f ▶		892,529			
Program Service Revenue			Business Code			
	2a COUNSELING	900099	2,689	2,689		
	b CHARLESTON REMEMBERS	624100	1,350	1,350		
	c YOUNG ADULT DIVISION	900099	220	220		
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f ▶		4,259			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		1,994			1,994
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
			(i) Real	(ii) Personal		
	6a Gross rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ▶					
			(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory					
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss) ▶					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a					
	b Less direct expenses b					
	c Net income or (loss) from fundraising events . . . ▶					
	9a Gross income from gaming activities See Part IV, line 19 a					
	b Less direct expenses b					
	c Net income or (loss) from gaming activities . . . ▶					
	10a Gross sales of inventory, less returns and allowances a					
b Less cost of goods sold b						
c Net income or (loss) from sales of inventory . . . ▶						
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d ▶						
12 Total revenue. See Instructions ▶		898,782	4,259		1,994	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	421,373	421,373		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	82,405	82,405		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	3,000	3,000		
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.	406,219	255,644	82,425	68,150
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.	30,542	19,221	6,197	5,124
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.	4,013		4,013	
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.	12,937	7,868	1,988	3,081
13 Office expenses.	53,737	24,124	21,379	8,234
14 Information technology.				
15 Royalties.				
16 Occupancy.	62,224	38,359	12,334	11,531
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	568	217		351
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	933	587	189	157
23 Insurance.	4,713		4,713	
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	38,596	38,596		
b STAFF DEVELOPMENT	5,253	2,255	2,998	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	1,126,513	893,649	136,236	96,628
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	488,971	1	592,322
	2 Savings and temporary cash investments	244,476	2	230,923
	3 Pledges and grants receivable, net	375,549	3	50,377
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a 4,546		
	b Less: accumulated depreciation	10b 2,734	2,745	10c 1,812
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	4,972	15	4,972
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,116,713	16	880,406	
Liabilities	17 Accounts payable and accrued expenses	22,157	17	23,608
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	93,258	21	98,496
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	115,415	26	122,104
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	749,656	27	545,951
	28 Temporarily restricted net assets	251,642	28	212,351
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,001,298	33	758,302	
34 Total liabilities and net assets/fund balances	1,116,713	34	880,406	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	898,782
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,126,513
3	Revenue less expenses Subtract line 2 from line 1	3	-227,731
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,001,298
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	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-15,265
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	758,302

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- 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

	Yes	No
2a	Yes	
2b		No
2c		
3a		No
3b		

Additional Data

Software ID:
Software Version:
EIN: 57-6000188
Name: CHARLESTON JEWISH FEDERATION INC

Form 990 (2018)

Form 990, Part III, Line 4a:

JEWISH EDUCATION AND JEWISH LIFE FROM CONNECTING THE LOCAL JEWISH COMMUNITY TO THE REMEMBER PROGRAM FOR HOLOCAUST EDUCATION AND GENOCIDE AWARENESS, CHARLESTON JEWISH FEDERATION SUPPORTS AGENCIES AND INITIATIVES TO CULTIVATE JEWISH LIFE AND JEWISH EDUCATION LOCALLY AND ALL OVER THE WORLD. JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER CHARLESTON THE JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER CHARLESTON ENVISIONS A MORE JUST SOCIETY BY SUSTAINING A STRONG AND VIBRANT JEWISH COMMUNITY LOCALLY, NATIONALLY, IN ISRAEL AND AROUND THE WORLD, AND BY ENHANCING THAT STRENGTH THROUGH COLLABORATION WITH OTHER COMMUNITIES. TOWARD THIS END, THE JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER CHARLESTON'S MISSION IS TO EDUCATE AND ADVOCATE ON ISSUES OF VITAL IMPORTANCE TO THE ORGANIZED JEWISH COMMUNITY BASED ON CONSENSUS, CIVILITY AND AN EXPANDED 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 COMMUNITY ON CRITICAL ISSUES IN THE PUBLIC SPHERE. EDUCATION AND LOAN FUND THE JEWISH EDUCATIONAL LOAN 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). JELF'S LOANS SUPPLY THE FINAL FUNDS THAT A STUDENT NEEDS TO ATTEND SCHOOL AND ARE ALSO NEED-BASED. REMEMBER PROGRAM IN MOVING CEREMONIES DURING SCHEDULED 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 MEETINGS 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 DELVING INTO THE BEHAVIOR OF INDIVIDUALS AND HOW THEY ACTED AND REACTED DURING ONE OF THE DARKEST PERIODS IN THE HISTORY OF HUMANITY. FOR MANY, UNDERSTANDING THE RANGE OF HUMAN BEHAVIOR REPRESENTED BY THE CATEGORIES OF VICTIM, BYSTANDER, PERPETRATOR AND RESCUER MAKES THE HOLOCAUST A STORY FOR ALL OF HUMANITY. THE COMPLEX ISSUES THAT ACCOMPANY A STUDY OF THE HOLOCAUST ENCOURAGE STUDENTS TO THINK CRITICALLY ABOUT IMPORTANT ISSUES AND VALUES NOT ONLY WITHIN THE HISTORICAL CONTEXT OF THE HOLOCAUST, BUT ALSO IN CONTEMPORARY SOCIETY. THE HOLOCAUST APTLY DEMONSTRATES THE FRAGILE NATURE OF DEMOCRATIC INSTITUTIONS, INCLUSION AND EVEN CITIZENSHIP. IT CHALLENGES STUDENTS TO DEVELOP THEIR PARTICIPATION IN OUR OWN DEMOCRATIC INSTITUTIONS. THE LEGACY OF THE HOLOCAUST IS THE CALL TO FOSTER A CARING AND RESPONSIBLE SOCIETY THAT RESPECTS ITS CITIZENS. THE STUDY OF THE HOLOCAUST ALLOWS NUMEROUS ENTRY POINTS FOR LEARNING ACROSS MULTIPLE DISCIPLINES. STUDENTS AND TEACHERS OF HISTORY, WORLD RELIGIONS, LANGUAGE ARTS, ENGLISH LANGUAGE DEVELOPMENT, AND CIVICS AND SOCIAL RESPONSIBILITY ARE JUST SOME OF THE AREAS OF STUDY THAT HAVE SUCCESSFULLY INCORPORATED THE HOLOCAUST INTO THEIR LEARNING ACTIVITIES. STUDYING THE HOLOCAUST IS ABOUT STUDYING PEOPLE, REAL-LIFE INDIVIDUALS CAUGHT UP IN THE DESTRUCTIVE WHIRLWIND OF NAZI AGGRESSION. IT IS THIS HUMAN ELEMENT AND THE POIGNANCY OF THE INDIVIDUAL NARRATIVE THAT COMPELS ONE TO STUDY AND TO REMEMBER, SO THAT NEVER AGAIN BECOMES A REALITY. CHARLESTON JEWISH VOICE ONLINE FORMERLY A PRINTED QUARTERLY PUBLICATION, THE DIGITAL JEWISH VOICE IS NOW SENT TO THE E-MAIL INBOX OF THOUSANDS OF MEMBERS OF OUR COMMUNITY. THE DIGITAL FORMAT ALLOWS US TO PROVIDE MORE TIMELY NEWS ITEMS TO THE COMMUNITY MORE OFTEN THAN THE PRINTED VERSION. WE ENCOURAGE MEMBERS OF THE COMMUNITY TO SHARE THEIR STORIES WITH THE GREATER CHARLESTON JEWISH COMMUNITY THROUGH THE JEWISH VOICE.

Form 990, Part III, Line 4b:

CREATING A COMMUNITY OF SHARED RESPONSIBILITY VULNERABLE POPULATIONS AS JEWS, WE HOLD THE SHARED RESPONSIBILITY OF TAKING CARE OF OUR ENTIRE COMMUNITY, INCLUDING ITS MOST VULNERABLE MEMBERS FROM CARING FOR LOCAL JEWISH COMMUNITY NEEDS THROUGH THE KOSHER FOOD PANTRY, TO CARING FOR JEWISH REFUGEES IN UKRAINE, WE HELP ENSURE THAT NO ONE IS LEFT BEHIND KOSHER FOOD PANTRY SINCE ITS CREATION IN THE FALL OF 2011, THE KOSHER FOOD PANTRY (KFP) HAS PROVIDED A COMMUNAL RESPONSE TO HUNGER IN THE GREATER CHARLESTON COMMUNITY THE KFP REFLECTS OUR COMMITMENT TO THE JEWISH VALUES OF TZEDAKAH (CHARITY) 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 OF 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

Form 990, Part III, Line 4c:

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'S 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, PARTICIPANTS 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 CHARLESTON'S 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 SEEKS TO ENCOURAGE JEWISH FAMILIES WITH YOUNG CHILDREN TO EXPLORE JEWISH LITERATURE IN ORDER TO ACCOMPLISH THAT GOAL, EACH MONTH THE PJ LIBRARY SENDS AN AGE APPROPRIATE JEWISH CONTENT BOOK OR CD TO ENROLLED CHILDREN BETWEEN THE AGES OF SIX MONTHS TO EIGHT YEARS CREATED BY THE HAROLD GRINSPOON FOUNDATION (HGF), THE PJ LIBRARY IS FUNDED BY THE CHARLESTON JEWISH FEDERATION AND LOCAL PHILANTHROPISTS IN PARTNERSHIP WITH HGF SHALOM BABY SHALOM BABY IS DESIGNED TO HELP CHARLESTON FAMILIES (AFFILIATED, NON- AFFILIATED, AND INTERFAITH) CELEBRATE THE ARRIVAL OF THEIR JEWISH NEWBORNS AND WELCOME THEM TO THE JEWISH COMMUNITY THROUGH GIFT BASKETS, PLAY GROUPS, SOCIAL EVENTS, HOLIDAY CELEBRATIONS, AND RESOURCE GUIDES THIS SUCCESSFUL OUTREACH PROGRAM HAS EXPANDED TO MEET NEW PARENTS' NEEDS BY OFFERING INFANT MASSAGE TUTORIALS, MUSICAL GATHERINGS, BABY BOOK CLUBS, SLEEP SOLUTIONS CLASSES, AND MORE CHARLESTON LIFE AND LEGACY

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury

Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization

CHARLESTON JEWISH FEDERATION INC

Employer identification number

57-6000188

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box.)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university
- 10

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 11

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f

Enter the number of supported organizations
- g

Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)
(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support							
	Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) 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 to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4						

Section B. Total Support							
Calendar year (or fiscal year beginning in) ►		(a)2014	(b)2015	(c)2016	(d)2017	(e)2018	(f)Total
7	Amounts from line 4						
8	Gross income from interest, 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 (Explain in Part VI)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc (see instructions)					12	
13	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage						
14	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))					14
15	Public support percentage for 2017 Schedule A, Part II, line 14					15
16a	33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐					
b	33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐					
17a	10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► ☐					
b	10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► ☐					
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐					

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	967,244	1,045,082	1,103,541	2,133,928	892,529	6,142,324
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	33,942	19,883	3,562	9,143	4,259	70,789
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	1,001,186	1,064,965	1,107,103	2,143,071	896,788	6,213,113
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons			72,023	561,362	73,442	706,827
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year					96,345	96,345
c	Add lines 7a and 7b			72,023	561,362	169,787	803,172
8	Public support. (Subtract line 7c from line 6.)						5,409,941

Section B. Total Support

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6	1,001,186	1,064,965	1,107,103	2,143,071	896,788	6,213,113
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	342	933	1,276	1,726	1,994	6,271
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b	342	933	1,276	1,726	1,994	6,271
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.)	1,001,528	1,065,898	1,108,379	2,144,797	898,782	6,219,384

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	15	86.990 %
16	Public support percentage from 2017 Schedule A, Part III, line 15	16	89.960 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	0 %
18	Investment income percentage from 2017 Schedule A, Part III, line 17	18	0 %

19a **33 1/3% support tests—2018.** 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—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of 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

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>	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)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>	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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>	4b	
c 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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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 amendment to the organizing document).</i>	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) 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 organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	6	
7 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 substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	8	
9a 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))? <i>If "Yes," provide detail in Part VI.</i>	9a	
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	9b	
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	9c	
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>	10a	
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	10b	

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
	11a	
	11b	
	11c	

Section B. Type I 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the 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.</i>		
	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? <i>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.</i>		
	2	

Section C. Type II 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)? <i>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).</i>		
	1	

Section D. All Type III Supporting Organizations

	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?		
	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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
	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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
	3	

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
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? <i>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 its activities.</i>		
	2a	
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>		
	2b	
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a 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? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
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)
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	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 (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		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2018			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2018 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2019. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

Additional Data

Software ID:
Software Version:
EIN: 57-6000188
Name: CHARLESTON JEWISH FEDERATION INC

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

Facts And Circumstances Test

Return Reference	Explanation
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efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493101011659	
SCHEDULE D (Form 990) Department of the Treasury Internal Revenue Service		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. ► Go to www.irs.gov/Form990 for the latest information.			OMB No 1545-0047 2018 Open to Public Inspection
Name of the organization CHARLESTON JEWISH FEDERATION INC				Employer identification number 57-6000188	
Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.					
		(a) Donor advised funds		(b) Funds and other 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 advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No			
6		Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No			
Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.					
1 Purpose(s) of conservation easements held by the organization (check all that apply) ☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area ☐ Protection of natural habitat ☐ Preservation of a certified historic structure ☐ Preservation of open space					
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year					
		Held at the End of the Year			
a		Total number of conservation easements		2a	
b		Total acreage restricted by conservation easements		2b	
c		Number of conservation easements on a certified historic structure included in (a)		2c	
d		Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register		2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►					
4 Number of states where property subject to conservation easement is located ►					
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No					
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►					
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$					
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No					
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements					
Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.					
1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items					
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part VIII, line 1 ► \$ (ii) Assets included in Form 990, Part X ► \$					
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1 ► \$ b Assets included in Form 990, Part X ► \$					
For Paperwork Reduction Act Notice, see the Instructions for Form 990.					
		Cat No 52283D		Schedule D (Form 990) 2018	

Part III

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☒ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☒ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance				
b	Contributions				
c	Net investment earnings, gains, and losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

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

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

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

3a

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

(i)

unrelated organizations

(ii)

related organizations

b

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

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

4

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

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land			
b	Buildings			
c	Leasehold improvements			
d	Equipment	3,296	2,042	1,254
e	Other	1,250	692	558
Total.	Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))			1,812

Part VII

Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶		

Part VIII

Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX

Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	

Part X

Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶		

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

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1		
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines 2a through 2d		2e		
3	Subtract line 2e from line 1		3		
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines 4a and 4b				4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5		

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information

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

Return Reference	Explanation	
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Part XIII	Supplemental Information <i>(continued)</i>
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Return Reference	Explanation
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
CHARLESTON JEWISH FEDERATION INC

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

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Employer identification number
57-6000188

Part I

General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to 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 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 noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

3 Enter total number of other organizations listed in the line 1 table ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) COMMUNITY SERVICE AWARD	1	1,000			
(2) FOOD ASSISTANCE & SUPPORT	1830		11,735	COST	FOOD AND GOODS
(3) HOUSING & UTILITIES SUP	61	30,954			
(4) TRANSPORTATION SUPPORT	15	6,056			
(5) SCHOLARSHIP - CAMP	12	13,157			
(6) EMERGENCY SUPPORT	3	1,012			
(7) MEDICAL SUPPORT	99	18,491			
(7)					

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

Return Reference	Explanation
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Additional Data

Software ID:
Software Version:
EIN: 57-6000188
Name: CHARLESTON JEWISH FEDERATION INC

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

(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	92,640				ASSISTANCE/SECURITY
JEWISH COMMUNITY CENTER OF CHARLEST 1645 WALLENBURG BLVD CHARLESTON, SC 29407	57-0352253	501C3	18,182				OPERATION ASSISTANCE

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
JEWISH FEDERATION OF NORTH AMERICA 25 BROADWAY AVENUE STE 700 NEW YORK, NY 10001	13-1624240	501C3	20,000				PARTNERSHIP TOGETHER
JEWISH FEDERATION OF NORTH AMERICA 25 BROADWAY AVENUE STE 700 NEW YORK, NY 10001	13-1624240	501C3	69,801				ASSISTANCE & PROGRAM

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
JEWISH FEDERATION OF NORTH AMERICA 25 BROADWAY AVENUE STE 700 NEW YORK, NY 10001	13-1624240	501C3	9,876				TAGLIT BIRTHRIGHT
JEWISH STUDIES CENTER INC THE PEARLSTINE/LIPOV CENTER FOR SOU 186 QUEEN STREET CHARLESTON, SC 29401	57-1094139	501C3	13,000				OPERATING ASSISTANCE

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
KAHAL KADOSH BETH ELOHIM 90 HASELL STREET CHARLESTON, SC 29401	57-0406806	501C3	56,725				PROGRAMS/CEMET/SECUR
CONGREGATION DOR TIKVAH INC 1645 RAOUL WALLENBERG BLVD CHARLESTON, SC 29407	45-5626741	501C3	23,000				ASSISTANCE/SECURITY

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
SYNAGOGUE EMANU-EL 5 WINDSOR DRIVE CHARLESTON, SC 29407		501C3	24,000				ASSISTANCE/SECURITY
CHABAD OF CHARLESTON INC 477 MATHIS FERRY ROAD MOUNT PLEASANT, SC 29464	20-8546631	501C3	15,000				ASSISTANCE

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(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
BRITH SHALOM BETH ISRAEL SYNAGOGUE 182 RUTLEDGE AVENUE CHARLESTON, SC 29403	57-1005664	501C3	10,000				FINANCIAL ASSISTANCE
JEWISH FEDERATION OF JACKSONVILLE 8505 SAN JOSE BOULEVARD JACKSONVILLE, FL 32217	59-0637864	501C3	5,191				PARTNERSHIP TOGETHER

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
COMMUNITY SERVICE AWARD	1	1,000			
FOOD ASSISTANCE & SUPPORT	1830		11,735	COST	FOOD AND GOODS
HOUSING & UTILITIES SUP	61	30,954			
TRANSPORTATION SUPPORT	15	6,056			
SCHOLARSHIP - CAMP	12	13,157			

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.					
(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
EMERGENCY SUPPORT	3	1,012			
MEDICAL SUPPORT	99	18,491			

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493101011659
SCHEDULE O (Form 990 or 990-EZ)	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Go to <u>www.irs.gov/Form990</u> for the latest information.		OMB No 1545-0047
			2018
Department of the Treasury			Open to Public Inspection
Name of the organization CHARLESTON JEWISH FEDERATION INC		Employer identification number 57-6000188	

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	JEWISH EDUCATION AND JEWISH LIFE FROM CONNECTING THE LOCAL JEWISH COMMUNITY TO THE REMEMBER PROGRAM FOR HOLOCAUST EDUCATION AND GENOCIDE AWARENESS, CHARLESTON JEWISH FEDERATION SUPPORTS AGENCIES AND INITIATIVES TO CULTIVATE JEWISH LIFE AND JEWISH EDUCATION LOCALLY AND ALL OVER THE WORLD. JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER CHARLESTON THE JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER CHARLESTON ENVISIONS A MORE JUST SOCIETY BY SUSTAINING A STRONG AND VIBRANT JEWISH COMMUNITY LOCALLY, NATIONALLY, IN ISRAEL AND AROUND THE WORLD, AND BY ENHANCING THAT STRENGTH THROUGH COLLABORATION WITH OTHER COMMUNITIES. TOWARD THIS END, THE JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER CHARLESTON'S MISSION IS TO EDUCATE AND ADVOCATE ON ISSUES OF VITAL IMPORTANCE TO THE ORGANIZED JEWISH COMMUNITY BASED ON CONSENSUS, CIVILITY AND AN EXPANDED 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 COMMUNITY ON CRITICAL ISSUES IN THE PUBLIC SPHERE. EDUCATION AND LOAN FUND THE JEWISH EDUCATIONAL LOAN 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). JELF'S LOANS SUPPLY THE FINAL FUNDS THAT A STUDENT NEEDS TO ATTEND SCHOOL AND ARE ALSO NEED-BASED. REMEMBER PROGRAM IN MOVING CEREMONIES DURING SCHEDULED 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 MEETINGS 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 DELVING INTO THE BEHAVIOR OF INDIVIDUALS AND HOW THEY ACTED AND REACTED DURING ONE OF THE DARKEST PERIODS IN THE HISTORY OF HUMANITY. FOR MANY, UNDERSTANDING THE RANGE OF HUMAN BEHAVIOR REPRESENTED BY THE CATEGORIES OF VICTIM, BYSTANDER, PERPETRATOR AND RESCUER MAKES THE HOLOCAUST A STORY FOR ALL OF HUMANITY. THE COMPLEX ISSUES THAT ACCOMPANY A STUDY OF THE HOLOCAUST ENCOURAGE STUDENTS TO THINK CRITICALLY ABOUT IMPORTANT ISSUES AND VALUES NOT ONLY WITHIN THE HISTORICAL CONTEXT OF THE HOLOCAUST, BUT ALSO IN CONTEMPORARY SOCIETY. THE HOLOCAUST APTLY DEMONSTRATES THE FRAGILE NATURE OF DEMOCRATIC INSTITUTIONS, INCLUSION AND EVEN CITIZENSHIP. IT CHALLENGES STUDENTS TO DEVELOP THEIR PARTICIPATION IN OUR OWN DEMOCRATIC INSTITUTIONS. THE LEGACY OF THE HOLOCAUST IS THE CALL TO FOSTER A CARING AND RESPONSIBLE SOCIETY THAT RESPECTS ITS CITIZENS. THE STUDY OF THE HOLOCAUST ALLOWS NUMEROUS ENTRY POINTS FOR LEARNING ACROSS MULTIPLE DISCIPLINES. STUDENTS AND TEACHERS OF HISTORY, WORLD RELIGIONS, LANGUAGE ARTS, ENGLISH

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	H LANGUAGE DEVELOPMENT, AND CIVICS AND SOCIAL RESPONSIBILITY ARE JUST SOME OF THE AREAS OF STUDY THAT HAVE SUCCESSFULLY INCORPORATED THE HOLOCAUST INTO THEIR LEARNING ACTIVITIES S TUDYING THE HOLOCAUST IS ABOUT STUDYING PEOPLE, REAL-LIFE INDIVIDUALS CAUGHT UP IN THE DES TRUCTIVE WHIRLWIND OF NAZI AGGRESSION IT IS THIS HUMAN ELEMENT AND THE POIGNANCY OF THE I NDIVIDUAL NARRATIVE THAT COMPELS ONE TO STUDY AND TO REMEMBER, SO THAT NEVER AGAIN BECOMES A REALITY CHARLESTON JEWISH VOICE ONLINE FORMERLY A PRINTED QUARTERLY PUBLICATION, THE D IGITAL JEWISH VOICE IS NOW SENT TO THE E-MAIL INBOX OF THOUSANDS OF MEMBERS OF OUR COMMUNI TY THE DIGITAL FORMAT ALLOWS US TO PROVIDE MORE TIMELY NEWS ITEMS TO THE COMMUNITY MORE O FTEN THAN THE PRINTED VERSION WE ENCOURAGE MEMBERS OF THE COMMUNITY TO SHARE THEIR STORIE S WITH THE GREATER CHARLESTON JEWISH COMMUNITY THROUGH THE JEWISH VOICE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4B	CREATING A COMMUNITY OF SHARED RESPONSIBILITY VULNERABLE POPULATIONS AS JEWS, WE HOLD THE SHARED RESPONSIBILITY OF TAKING CARE OF OUR ENTIRE COMMUNITY, INCLUDING ITS MOST VULNERABLE MEMBERS FROM CARING FOR LOCAL JEWISH COMMUNITY NEEDS THROUGH THE KOSHER FOOD PANTRY, TO CARING FOR JEWISH REFUGEES IN UKRAINE, WE HELP ENSURE THAT NO ONE IS LEFT BEHIND KOSHER FOOD PANTRY SINCE ITS CREATION IN THE FALL OF 2011, THE KOSHER FOOD PANTRY (KFP) HAS PROVIDED A COMMUNAL RESPONSE TO HUNGER IN THE GREATER CHARLESTON COMMUNITY THE KFP REFLECTS OUR COMMITMENT TO THE JEWISH VALUES OF TZEDAKAH (CHARITY) 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 OF 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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4C	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'S 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, PARTICIPANTS 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 CHARLESTON'S 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 SEEKS TO ENCOURAGE JEWISH FAMILIES WITH YOUNG CHILDREN TO EXPLORE JEWISH LITERATURE IN ORDER TO ACCOMPLISH THAT GOAL, EACH MONTH THE PJ LIBRARY SENDS AN AGE APPROPRIATE JEWISH CONTENT BOOK OR CD TO ENROLLED CHILDREN BETWEEN THE AGES OF SIX MONTHS TO EIGHT YEARS CREATED BY THE HAROLD GRINSPOON FOUNDATION (HGF), THE PJ LIBRARY IS FUNDED BY THE CHARLESTON JEWISH FEDERATION AND LOCAL PHILANTHROPISTS IN PARTNERSHIP WITH HGF SHALOM BABY SHALOM BABY IS DESIGNED TO HELP CHARLESTON FAMILIES (AFFILIATED, NON-AFFILIATED, AND INTERFAITH) CELEBRATE THE ARRIVAL OF THEIR JEWISH NEWBORNS AND WELCOME THEM TO THE JEWISH COMMUNITY THROUGH GIFT BASKETS, PLAY GROUPS, SOCIAL EVENTS, HOLIDAY CELEBRATIONS, AND RESOURCE GUIDES THIS SUCCESSFUL OUTREACH PROGRAM HAS EXPANDED TO MEET NEW PARENTS' NEEDS BY OFFERING INFANT MASSAGE TUTORIALS, MUSICAL GATHERINGS, BABY BOOK CLUBS, SLEEP SOLUTIONS CLASSES, AND MORE CHARLESTON LIFE AND LEGACY

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Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4D	STRENGTHENING OUR CONNECTION TO ISRAEL AND JEWISH PEOPLEHOOD ISRAEL ENGAGEMENT INITIATIVE THERE IS NO PLACE IN THE WORLD MORE MEANINGFUL FOR THE JEWISH PEOPLE THAN ISRAEL WHILE THE ANCIENT LAND OF ISRAEL HAS ALWAYS BEEN HOME TO THE JEWS, SINCE 1948, THE MODERN STATE OF ISRAEL HAS COMPLETELY TRANSFORMED WHAT IT MEANS TO BE A JEW BECAUSE OF THE STATE OF ISRAEL, JEWS HAVE A NATIONAL IDENTITY, WHEREVER THEY LIVE HERE AT THE CHARLESTON JEWISH FEDERATION WE BELIEVE THAT ISRAEL IS ONE OF THE MOST EFFECTIVE WAYS TO CONNECT NORTH AMERICAN JEWS OF ALL AGES TO THEIR 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 CHARLESTON'S RELATIONSHIP WITH ISRAEL IS STRONGER THAN EVER WORLD ORT WORLD ORT WORKS FOR THE ADVANCEMENT OF JEWS AND OTHERS THROUGH TRAINING AND EDUCATION THROUGH INTERNATIONAL COOPERATION PROGRAMS, ORT SUPPORTS NON- SECTARIAN ECONOMIC AND SOCIAL DEVELOPMENT IN UNDER-DEVELOPED PARTS OF THE WORLD BY PROVIDING VOCATIONAL TRAINING AND TECHNICAL ASSISTANCE

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Return Reference	Explanation
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 FOR A COMMENT PERIOD ONCE THIS PERIOD IS COMPLETE, AND ANY COMMENTS OR QUESTIONS ARE ADDRESSED, THE FORM 990 IS FILED

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Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 12C	THE BOARD PROVIDES FOR AN ANNUAL REVIEW OF CONFLICTS OF INTEREST FURTHER, THE BOARD ENCOURAGES AND OPEN DISCUSSION IF POSSIBLE CONFLICTS ARISE DURING THE YEAR

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15A	THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS ANNUALLY REVIEWS, DISCUSSES AND APPROVES COMPENSATION OF ITS CEO

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Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15B	THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS, DISCUSSED AND APPROVES THE SALARIES OF OFFICERS AND KEY EMPLOYEES (AS APPLICABLE)

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

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Return Reference	Explanation
FORM 990, PART XI, LINE 9	BAD DEBTS -15,265